Total number of printed pages–3

3 SEM BBA (R) MM 400

BBA 3rd SEM

2023

(December)

BUSINESS ADMINISTRATION

Paper : 30400

(Marketing Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write short notes on : ***(any three)*** 4×3=12

(a) Difference between selling and marketing

(b) Marketing concept

(c) Discounts and rebates

(d) Order processing

Contd.

2. Define the following : $4 \times 2 = 8$

(a) Product life cycle

(b) Industrial goods

3. Answer the following : ***(any three)*** $5 \times 3 = 15$

(a) "The adoption of the marketing concept in India seems to be on the increase." Discuss.

(b) What is the scope of the study of consumer buying behaviour?

(c) What are the factors affecting the choice of a distribution channel for any FMCG company?

(d) Discuss the characteristics of effective advertisement.

4. Answer the following in detail : ***(any four)*** $10 \times 4 = 40$

(a) Discuss the components of the broad marketing environment.

(b) What is market segmentation? What are the levels of market segmentation? $2+8=10$

(c) What are the factors affecting the price of a product?

(d) Discuss the different mediums of promotion.

(e) Discuss the role and functions of a successful salesperson.

Total number of printed pages–3

3 SEM BBA (R) CA 300

2023

(December)

COMPUTER APPLICATIONS

Paper : 30300

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State True ***or*** False : 1×10=10

   (a) Spreadsheets are commonly used for data organisation and analysis.

   (b) Information systems are designed to replace human thinking entirely.

   (c) Disk Management software can save file resources effectively when kept updated.

   (d) ASCII codes are used to send messages.

Contd.

(e) CRM software is primarily used for managing financial transactions.

(f) Ring topology is a network structure that connects only two nodes to form the network.

(g) Cloud computing eliminates the need for on-site infrastructure.

(h) Encryption controls the inter-connection of electronic devices.

(i) Word processor can be used to process, visualise and present graphical information.

(j) Artificial Intelligence can be used to automate routine tasks.

2. Write short answers for ***any five*** of the following: 5×5=25

(a) Computer Memory

(b) Computer Graphics

(c) Operating system

(d) World wide web

(e) Search Engine

(f) Cyber threats

3. Answer ***any four*** from the following: 10×4=40

(a) Describe the role of Systems Software in managing data for an institution with examples. 2+8=10

(b) Suggest and explain the components of a typical office computer for a business organisation.

(c) Discuss the role of DBMS. Explain its benefits in terms of data management, and data security. 2+8=10

(d) Explain the key features of physical computer networks.

(e) Explain the concept of encryption and highlight its importance in data security.

(f) Discuss the importance of Flowchart and Algorithm in software development. 5+5=10

Total number of printed pages–8

3 SEM BBA (R) FM 100

2023

(December)

BUSINESS ADMINISTRATION

Paper : 30100

(Financial Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether each of the following statements are True ***or*** False : 1×10=10

   (a) Corporate Finance is the activity concerned with planning, raising, controlling and administering of the funds used in the business.

   (b) Profit maximisation is suitable for sole proprietorship business.

Contd.

(c) Operating cycle and cash cycle both are one and the same.

(d) Financial leverage and trading on equity carry different meanings.

(e) Leverage Ratio measures the relative interest of lenders and proprietors in a business.

(f) Under NPV method, the entire life of the project and its entire earnings includes salvage of assets.

(g) Working capital is the part of current assets and current liabilities that are supposed to be financed by long term sources of finance.

(h) Equity shareholders' expected return is equal to risk free rate plus risk premium.

(i) Public deposits are in the nature of secured deposits accepted by business.

(j) Debentures does not carry a fixed rate of return.

. Answer the following : ***(any three)*** 5×3=15

(a) Discuss the objectives of Financial Statement Analysis.

(b) Write a note on Inventory Management.

(c) Explain the concept 'Ploughing Back of Profit'.

(d) What do you understand by the term Finance Function ?

(e) Discuss the concept of Working Capital.

3. Answer the following : ***(any four)*** 10×4=40

(a) Discuss the purpose and usefulness of a Cash Flow Statement.

(b) What do you mean by Profit Miximisation and Wealth Maximisation ? Which *one* do you suggest ? Why ?

(c) What do you mean by Debentures ? Elaborate the types of Debentures.

(d) X Ltd. has a sales of ₹ 40 lakh, variable cost 70% of the sales and fixed cost is ₹ 8,00,000. The firm has raised ₹ 20 lakh funds by issue of debentures at the rate of 10%.

Calculate : (1) Operating leverage

(2) Financial leverage

(3) Combined leverage

(e) There are two investments, namely *A* and *B* project respectively. Each of them shows an initial investment of ₹ 10,000. The cash flow in the first, second, third and fourth year is ₹ 6,500, ₹ 3,500, ₹ 3,000 and ₹ 1,000 respectively in project *A* and ₹ 3,500, ₹ 3,500; ₹ 3,500 and ₹ 3,000 in project *B* respectively. Calculate the two alternatives according to—

(i) the Payback method

(ii) Return on investment method

(iii) NPV method assuming the cost of capital at 12%

Assume straight line method of depreciation when the discount factor is as:

Year	1	2	3	4	5	6
Discount	0.892	0.797	0.711	0.635	0.567	0.506

(f) Following is the summary of cash transactions extracted from the books of Edu Tech Ltd.

Particulars	Amount (₹)	Particulars	Amount (₹)
Balance on 1-1-2022	35,000	Payment to suppliers	20,47,000
Receipts from customers	27,83,000	Payment for Fixed Assets	2,30,000
Issue of shares	3,00,000	Payment for overhead	1,15,000
Sale of Fixed Assets	1,28,000	Salaries	69,000
		Income Tax	2,43,000
		Dividend paid	80,000
		Repayment of Bank loan	2,50,000
		Balance on 31-12-2022	2,12,000
	32,46,000		32,46,000

Prepare a Cash Flow Statement of the company for the period ended 31st December, 2022 by direct method.

Additional Information :

(a) Net Revenue from operations is ₹ 30,00,000

(b) Cost of Revenue from operation is ₹ 25,80,000

(c) Operating expenses ₹ 2,20,000

You are required to compute :

(i) Current ratio

(ii) Debt equity ratio

(iii) Proprietary ratio

(iv) Working capital turnover ratio

(v) Operating ratio

(vi) Gross profit ratio

(vii) Acid-test ratio

(b) From the following information of Commercial House, estimate the working capital needed to finance a level of 1,10,000 units of production after adding a 10% safety contingency.

Amount (per unit)

4. Answer ***any one*** the following : 10

(a) The Balance Sheet of Global Ltd. is given below as on 31st March, 2023.

Particulars	**Amount (₹)**
I. Equity and Liabilities	
1. Shareholder's Fund	
(a) Share Capital	40,00,000
(b) Reserves and Surplus	20,00,000
2. Share Application money Pending Allotment	—
3. Non-current Liabilities	
(a) Debentures	30,00,000
(b) Long-term loans	50,00,000
4. Current Liabilities	
(a) Creditors	8,00,000
(b) Other current Liabilities	12,00,000
	1,60,00,000
II. Assets :	
1. Non-Current Assets	
(a) Fixed Assets	
(i) Land and Building	40,00,000
(ii) Plant and Machinery	40,00,000
(iii) Investments	30,00,000
2. Current Assets	
(i) Stock	25,00,000
(ii) Debtors	15,00,000
(iii) Other Current Assets	10,00,000
	1,60,00,000

Additional Information :

(a) Net Revenue from operations is ₹ 30,00,000

(b) Cost of Revenue from operation is ₹ 25,80,000

(c) Operating expenses ₹ 2,20,000

You are required to compute :

(i) Current ratio

(ii) Debt equity ratio

(iii) Proprietary ratio

(iv) Working capital turnover ratio

(v) Operating ratio

(vi) Gross profit ratio

(vii) Acid-test ratio

(b) From the following information of Commercial House, estimate the working capital needed to finance a level of 1,10,000 units of production after adding a 10% safety contingency.

	Amount (per unit)
Raw Materials	78
Direct Labour	29
Overheads (excluding depreciation)	58
Total Cost	165
Profit	24
Selling price	189

Contd.

Additional Information :

(a) Average raw materials in stock : One month

(b) Average material in process (50% completion stage) : Half a month

(c) Average finished goods in stock : One month

(d) Credit allowed by suppliers : One month

(e) Credit allowed by customers : Two months

(f) Time lag in payment of wages : One and half weeks

(g) Overhead expenses : One month

(h) One-fourth of the sales is on cash basis. Cash balance is expected to be ₹ 2,15,000. You may assume that production is carried on evenly throughout the year and wages and overhead expenses accrue similarly.

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3 SEM BBA (R) MM 400

2022

BUSINESS ADMINISTRATION

Paper : 30400

(Marketing Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define the following : 2×5=10

(a) Product mix

(b) Markup pricing

(c) Advertising

(d) Marketing research

(e) Product life cycle

2. Write explanatory notes on ***any three*** from the following : 5×3=15

(a) Objectives of pricing

(b) Macro environment

(c) Online marketing

(d) New product development

3. Answer ***any five*** from the following questions : 10×5=50

(a) Discuss the relative importance of all environmental forces affecting the marketing system of a firm.

(b) Explain the concept of marketing mix and describe various factors that determine it.

(c) Develop a detailed promotion mix for a kids' apparel brand.

(d) Discuss the significance of channels of distribution in marketing. What are its main components ?

(e) Discuss the role and functions of branding.

(f) Explain discounts and rebates as a part of price mix. Also discuss the different pricing strategies.

(g) Discuss the major market segmentation variables for water purifier and its benefits.

500

Total number of printed pages–3

3 SEM BBA (R) CA 300

2022

BUSINESS ADMINISTRATION

Paper : 30300

(Computer Applications)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State True *or* False : 1×10=10

(a) Android is an operating system developed by Android Inc.

(b) MS Word is a spreadsheet software used for editing.

(c) Anti-virus software can save file resources effectively when kept updated.

(d) BCD codes are used to send messages.

Contd.

(e) Create, edit, view, present and share files are features of MS PowerPoint.

(f) Mesh topology is a network structure which connects only two nodes to form the network.

(g) 'cc' is used to send multiple emails but by keeping it public.

(h) Transport layer controls the reliability of a given link.

(i) IPv6 is a set of specifications given by IETF.

(j) Algorithm provides a set of procedures to be followed for calculations.

2. Write short answers on ***any five*** of the following : 5×5=25

(a) Storage devices

(b) Utilities

(c) Tally

(d) Internet protocol

(e) Email

(f) Net etiquettes

3. Answer ***any four*** from the following : 10×4=40

(a) What is application software ? Discuss the importance of software applications in business. 2+8=10

(b) Give the classification of computer components with examples.

(c) Define database. Explain the significance of DBMS in business. 2+8=10

(d) Explain the various types of physical network topologies found in computer networks.

(e) Explain the functions of OSI layers in detail.

(f) Write a note on flowchart and highlight its various components with an example.

Total number of printed pages–3

3 SEM BBA (R) BL 200

2022

BUSINESS ADMINISTRATION

Paper : 30200

(Business Law)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define the following : 2×5=10

(a) Bailment

(b) Symbolic delivery

(c) Partnership deed

(d) Prospectus

(e) District forum

Contd.

2. Write explanatory notes on ***any three*** from the following : 5×3=15

(a) Supervening impossibility of performance

(b) Implied conditions

(c) Reconstitution of a partnership

(d) Director

(e) Free consent

3. Answer ***any five*** from the following questions : 10×5=50

(a) "Acceptance is to an offer what a lighted match is to a train of gunpowder." Elaborate on the above statement by Anson.

(b) Define a contract of agency. Mention the rules relating to the creation and termination of agency. 2+(4+4)=10

(c) What do you understand by 'unpaid seller'? Discuss the rights of an unpaid seller. 2+8=10

(d) Explain briefly the essential characteristics of a partnership by which a partnership can be distinguished from other business entities.

(e) Discuss briefly the various classifications of companies.

(f) What do you understand by the term 'promoter'? Explain the various stages involved in the formation of a public company. 2+8=10

(g) Explain in brief :

(i) Objectives of the Environment Protection Act, 1986

(ii) Common carrier and Private carrier

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500

Total number of printed pages–11

3 SEM BBA (R) FM 100

2022

BUSINESS ADMINISTRATION

Paper : 30100

(Financial Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether the following statements are True **or** False : 1×10=10

(a) The principles of corporation finance can be applied to every type of organisation.

Contd.

(b) Pay-back period method measures the true profitability of a firm.

(c) Rate of return takes into account the time value of money.

(d) Capitalisation, capital structure and financial structure do not mean the same thing.

(e) Operating leverage is also known as trading on equity.

(f) A firm will have favourable leverage if its earnings are more than the debt cost.

(g) The government companies can also accept public deposits.

(h) Shares having no face value are known as sweat equity shares.

(i) Gross working capital refers to the capital invested in the total assets of an enterprise.

(j) Receivables constitute a significant portion of fixed assets.

2. Answer the following : ***(any three)***

5×3=15

(a) What are the various decisions concerning financial management?

(b) Differentiate between profit maximisation and wealth maximisation.

(c) Write a note on receivables management.

(d) Explain the different types of leverages.

(e) Explain the importance of financial statements.

3. Answer the following : ***(any four)*** 10×4=40

(a) Explain the duties and responsibilities of financial manager in the modern business organisation.

(b) Define capital structure. Explain in detail the factors affecting capital structure. 2+8=10

(c) Explain in detail the different sources of finance that are available for companies functioning in Indian market.

(d) X Ltd. is considering the purchase of a machine. Two machines X and Y are available each costing Rs. 50,000. Earnings after tax and after depreciation are expected to be as follows :

Year	Machine X	Machine Y
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000

Evaluate the two alternatives according to—

(i) the payback method;

(ii) return on investment method;

(iii) NPV method assuming the cost of capital @ 10%.

Assume straight line method of depreciation. The discount factor is as under :

Year	1	2	3	4	5
Discount Factor	0.909	0.826	0.751	0.683	0.621

3+3+4=10

(e) The capital structure of a company consists of ordinary share capital of Rs. 10,00,000 (shares of Rs. 100 per value) and Rs. 10,00,000 of 10% debentures; Sales increased by 20% from 1,00,000 to 1,20,000 units, the Selling Price is Rs. 10 per unit, Variable Cost is Rs. 6 per unit, Fixed Cost amounts to Rs. 2,00,000 and Income Tax to be 50%. You are required to calculate—

(i) the percentage increase in earnings per share;

(ii) the degree of financial leverage at 1,00,000 units and 1,20,000 units;

(iii) the degree of operating leverage at 1,00,000 units and 1,20,000 units.

Comment on the behaviour of operating and financial leverages in relation to increase in production from 1,00,000 units to 1,20,000 units.

(f) Following are the Balance Sheets of a Vijay & Son :

Liabilities	1.1.2021	31.12.2021	Assets	1.1.2021	31.12.2021
Creditors	36,000	41,000	Cash	4,000	3,600
Loan from Partner	-	20,000	Debtor	35,000	38,400
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Capital	1,48,000	1,49,000	Land	20,000	30,000
			Building	50,000	55,000
			Machinery	80,000	86,000
TOTAL	2,14,000	2,35,000	TOTAL	2,14,000	2,35,000

During the year Rs. 26,000 was paid as dividend. The provision made for depreciation against machinery as on 1.1.05 was Rs. 27,000 and on 31.12.05 Rs. 36,000. Prepare a Cash Flow Statement.

4. Answer the following : *(any one)* 10

(a) Following are the Trading and P/L A/c and Balance Sheet for the year ended on 31st March, 2022 of ABC Limited :

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	70,000	By Sales	15,00,000
To Purchases	8,00,000	By Closing Stock	80,000
To Carriage Inward	1,20,000		
To Wages	2,90,000		
To Gross Profit c/d	3,00,000		
Total	**15,80,000**	**Total**	**15,80,000**
To Establishment Charges	25,000	By Gross Profit b/d	3,00,000
To Salaries	70,000		
To Rent and Rates	15,000		
To General Expenses	15,000		
To Depreciation	25,000		
To Distribution Expenses	30,000		
To Interest on Debentures	10,000		
To Provision for Taxation	10,000		
To Net Profit c/d	1,00,000		
Total	**3,00,000**	**Total**	**3,00,000**
To General Reserve	40,000	By Balance b/d	1,10,000
To Proposed Dividend	20,000	By Net Profit b/d	1,00,000
To Balance c/f	1,50,000		
Total	**2,10,000**	**Total**	**2,10,000**

Balance Sheet as on 31st March, 2022 of ABC Limited :

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity Share Capital	4,00,000	Fixed Asset	7,00,000
Preference Share Capital	1,00,000	Stock in Trade	80,000
Reserves & Surplus	40,000	Sundry Debtors	90,000
Profit & Loss A/c	1,50,000	Cash and Bank	40,000
10% Debenture	1,00,000	Bills Receivable	10,000
Bank Overdraft	50,000	Discount on Issue of Shares	20,000
Sundry Creditors	60,000		
Bills Payable	10,000		
Provision for Taxation	10,000		
Proposed Dividend	20,000		
Total	**9,40,000**	**Total**	**9,40,000**

From the above information, calculate—

(a) Operating Ratio;

(b) Return on Capital Employed;

(c) Return on Shareholders' Fund;

(d) Average Collection Period;

(e) Average Payment Period.

2×5=10

(b) Calculate the amount of working capital requirements for ABC Ltd. from the following information : 10

Raw Materials	Rs. 160	per unit
Direct Labour	Rs. 60	per unit
Overheads	Rs. 120	per unit
Profits	Rs. 60	per unit
Selling Price	Rs. 400	per unit

Raw materials are held in stock on an average for 1 month. Materials are in process on an average for half a month. Finished goods are in stock on an average for 1 month. Credit allowed by suppliers is 1 month and credit allowed to debtors is 2 months. Time lag in payment of wages is 1.5 weeks. Time lag in payment of overhead expenses is 1 month. One-fourth of the sales are made on cash basis. Cash in hand and at bank is expected to be Rs. 50,000; and expected level of production amounts to 1,04,000 units for a year of 52 weeks.

You may assume that production is carried on evenly throughout the year and a time period of 4 weeks is equivalent to a month.

Total number of printed pages–3

3 SEM BBA NCBCS MM 400

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 30400

(Marketing Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

Define the following : 2×5=10

(a) Marketing Environment

(b) Convenience goods

(c) Trade mark

(d) Product line

(e) Wholesaler.

Contd.

2. Write explanatory notes on ***any three*** from the following : 5×3=15

   (a) Product life cycle

   (b) Buying behaviour

   (c) Promotion mix

   (d) Distribution channels.

3. Answer ***any five*** from the following questions : 10×5=50

   (a) Define marketing. Explain the importance of marketing. 2+8=10

   (b) Explain the term consumer behaviour. Discuss the importance of studying consumer behaviour. 2+8=10

   (c) Discuss the stages of the new product development process.

   (d) Explain the factors affecting the pricing of a product.

   (e) What do you understand by the term market segmentation ? Discuss few bases of market segmentation. 3+7=10

   (f) Discuss the role and function of packaging.

   (g) Discuss the characteristics of an effective advertising.

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Total number of printed pages–3

3 SEM BBA NCBCS CA 300

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 30300

(Computer Applications)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State True ***or*** False : 1×10=10

(a) Windows 11 allows user to move between multiple desktops.

(b) Abacus is a computation tool.

(c) WordChart is part of MS Office tools.

(d) ASCII codes are used to send messages.

(e) One can end multiple mails at the same time from MS Word.

Contd.

(f) Ring topology connects exactly to two nodes to form the pathway.

(g) 'bcc' is used to send emails but by keeping it public.

(h) OSI model has 5 layers of networks.

(i) Extranet is accessible from the internet.

(j) Flowchart gives a diagrammatic representation of a computer program.

2. Write short answers for ***any five*** of the following : 5×5=25

(a) Computer Memory

(b) Disk Management Tools

(c) Accounting packages

(d) Internet

(e) Search Engines

(f) Algorithm.

3. Answer ***any four*** from the following questions : 10×4=40

(a) What are Operating Systems ? Explain the functions of Operating Systems. 2+8=10

(b) What is Unicode ? Explain the importance of number systems. 10

(c) What is Spreadsheet ? Explain the significance of MS Excel. 2+8=10

(d) Elaborate on a systems framework to check data, communications and security issues. 10

(e) Compare and contrast the features of structured and object-oriented programming. 2+8=10

(f) Write a note on Visual Basic with respect to data types, variables and menus. 10

Total number of printed pages–3

3 SEM BBA NCBCS BL 200

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 30200

(Business Law)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define ***any five*** from the following : 2×5=10

(a) Cross offer

(b) Undue influence

(c) Common carrier

(d) Constructive delivery

(e) Partnership at will

Contd.

(f) Memorandum of Association

(g) Annual General Meeting.

2. Answer ***any three*** questions from the following : 5×3=15

(a) Distinguish between void agreement and void contract.

(b) Explain the term 'goods' and its types according to the Sale of Goods Act, 1930.

(c) Distinguish between a partnership and a public company.

(d) Write an explanatory note on prospectus.

(e) Explain the steps of incorporation of a public company.

3. Answer ***any five*** from the following : 10×5=50

(a) Define consideration. Discuss the rules relating to consideration. Discuss the rules relating to consideration, indicating exceptions, if any. 2+6+2=10

(b) Explain the provisions of the Indian Contract Act relating to the discharge of contract by agreement. 10

(c) State the rules relating to passing of property in the goods under the Sale of Goods Act, 1930. 10

(d) Distinguish between dissolution of partnership and dissolution of a firm. State the various ways of dissolution of a firm. 3+7=10

(e) Define the term 'company'. Discuss the essential characteristics of company. 2+8=10

(f) Discuss the procedure of appointment and removal of directors of a public company. 6+4=10

(g) State the objectives of the Consumer Protection Act, 1986. Discuss briefly the different consumer dispute redressal agencies. 4+6=10

(f) Memorandum of Association

(g) Annual General Meeting.

2. Answer ***any three*** questions from the following : 5×3=15

(a) Distinguish between void agreement and void contract.

(b) Explain the term 'goods' and its types according to the Sale of Goods Act, 1930.

(c) Distinguish between a partnership and a public company.

(d) Write an explanatory note on prospectus.

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(c) State the rules relating to passing of property in the goods under the Sale of Goods Act, 1930. 10

(d) Distinguish between dissolution of partnership and dissolution of a firm. State the various ways of dissolution of a firm. 3+7=10

(e) Define the term 'company'. Discuss the essential characteristics of company. 2+8=10

(f) Discuss the procedure of appointment and removal of directors of a public company. 6+4=10

(g) State the objectives of the Consumer Protection Act, 1986. Discuss briefly the different consumer dispute redressal agencies. 4+6=10

Total number of printed pages–6

3 SEM BBA NCBCS FM 100

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 30100

(Financial Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether each of the following statements is True ***or*** False : 1×5=5

(a) Payback period method measures the true profitability of a project.

(b) Operating Leverage = $\frac{\text{Contribution}}{\text{EBT}}$.

Contd.

(c) In the present days, corporation finance is also referred to as business finance and financial management.

(d) Increased use of debt increases the financial risk of equity shareholders.

(e) The fixed proportion of working capital should be generally financed from fixed capital sources.

2. Write short notes on : ***(any four)*** 5×4=20

(a) Wealth Maximisation

(b) Net Present Value Method

(c) Financial Statement Analysis

(d) Lease Financing

(e) Optimum Capital Structure

(f) Financial Leverage.

3. Answer the following : ***(any five)*** 10×5=50

(a) Define Financial Management. Elaborate on the duties and responsibilities performed by a finance manager. 2+8=10

(b) Elaborate on the various short and long-term sources of finance. 10

(c) Define Working Capital. Discuss the factors affecting working capital requirements. 2+8=10

(d) From the following information, calculate the Net Present Value of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%. 10

	Project X	Project Y
Initial Investment	20,000	30,000
Estimated Life	5 Years	5 Years
Scrap Value	1,000	2,000

The profits before depreciation and after taxes (cash flows) are as follows :

Year	Project X	Project Y
1	5,000	20,000
2	10,000	10,000
3	10,000	5,000
4	3,000	3,000
5	2,000	2,000

P.V. at 10% D.f are —

Year	1	2	3	4	5
P.V.	0·909	0·826	0·751	0·683	0·621

Contd.

(e) The following information of M/s S.P. Ltd. for the year ending 31st Dec, 2021, is given : 2×5=10

(i) Stock Turnover Ratio = 6 times

(ii) Gross Profit Ratio = 20% on sales

(iii) Sales for 2017 = Rs. 3,00,000

(iv) Closing Stock is Rs. 10,000 more than opening stock

(v) Opening Creditors = Rs. 20,000

(vi) Closing Creditors = Rs. 30,000

(vii) Trade Debtors at the end = Rs. 60,000

(viii) Net Working Capital = Rs. 50,000

You are required to calculate —

(a) Average Stock

(b) Purchases

(c) Creditors Turnover Ratio

(d) Average Payment Period

(e) Average Collection Period.

(f) Prepare a statement showing the working capital needed to finance a level of activity of 3,00,000 units of output of the year. The cost structure for the company's product for the above mentioned activity level is detailed below : 10

Elements of Cost		**Cost per unit**
Raw Materials		Rs. 20
Direct Labour		Rs. 5
Overheads		Rs. 15
	Total Cost	40
Profit		10
Selling Price		50

Raw materials are held in stock, on an average for two months. Work-in-progress will approximate to half-a-month's production. Finished goods remain in warehouse, on an average, for a month. Suppliers of materials extend one month's credit. Two month's credit is normally allowed to debtors. A minimum cash balance of Rs. 25,000 is expected to be maintained. The production pattern is assumed to be uniform during the year.

(g) From the Summary Cash Account of Shani Ltd., prepare Cash Flow statement for the year ended 31st March, 2021 in accordance with AS-3 (revised) using the direct method. The company does not have any cash equivalents.

Summary Cash Account

(For the year ended 31.3.2021)

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Balance on 1.4.2020	100	Payment of suppliers	4,000
Issue of Equity Shares	600	Purchase of Fixed Assets	400
Receipts from customers	5,600	Overhead Expenses	400
Sale of Fixed Assets	200	Wage and Salaries	200
		Taxation	500
		Dividend	100
		Repayment of Bank Loan	600
		Balance on 31.3.2021	300
	6,500		6,500

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Total number of printed pages–3

3 SEM BBA 400

2019

(December)

BUSINESS ADMINISTRATION

Paper : 30400

(Marketing Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

State True **or** False : 1×5=5

(a) Product concept focuses on the product rather than the customers' need.

(b) Consumer behaviour is dependent on consumer perception.

(c) 'People' and 'Process' are included among the 4P's of marketing.

(d) Searching for alternatives is a part o the buying process.

(e) An unsought product does not nee any promotion.

2. Write short notes on the following : 4×5=2

(a) Price

(b) New Product Development

(c) Warehouse

(d) Buying Behaviour

(e) Packaging

3. Answer ***any five*** from the following : 10×5-5

(a) Define the term 'marketing'. Give a overview on the elements of marketin 2+8=1

(b) Discuss the features of the changin market scenarios in India. 1

(c) What is a brand? Discuss the role c customer service in creation of valu 2+8=1

(d) Explain the product life cycle theo with examples. 1

(e) What is promotion? Discuss the significance of promotion. 2+8=10

(f) What is service failure? Provide a few remedies to deal with service failures. 2+8=10

(g) Define the term 'physical distribution'. What are the various ways of distribution? Explain with examples. 2+8=10

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otal number of printed pages–4

3 SEM BBA 300

2019

(December)

BUSINESS ADMINISTRATION

Paper : 30300

(Computer Applications)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Fill up the blanks : 1×10=10

(a) The number **41** coded using BCD would be _______ .

(b) DDR4 is a type of _______ RAM.

(c) In MS Word, the contents of an entire document may be selected using the shortcut, _______ .

(d) The default extension for files saved in MS PowerPoint 2010 is ________ .

(e) A router works at the ________ layer of the OSI model.

(f) IPv6 is a ________ bit address.

(g) In the web address dibru.ac.in, dibru is a ________ level domain.

(h) The latest version of Tally is also called Tally ERP, where ERP stands for ________ .

(i) TDM is a type of ________ .

(j) Visual Basic is a ________ generation programming language.

2. Compare ***any five*** of the following : $3\times5=15$

(a) Primary and Secondary Memory

(b) Windows and Android

(c) HTTP and SMTP

(d) Intranet and Extranet

(e) Analog and Digital Signals

(f) IR and Bluetooth

(g) Debugging and Documentation.

3. Answer ***any five*** of the following : $10\times5=50$

(a) Convert the number 567.4 with radix 7 to a number with radix 5. Give an overview of the various computer codes. 5+5=10

(b) Write about the data communication model along with the various data communication modes. Explain the advantages and disadvantages of a computer network. 5+5=10

(c) Give a brief overview of the OSI model. What is TCP/IP? 7+3=10

(d) Explain about RDBMS. Give a list of the major data types available in MS Access. How is a form different from a report? 5+3+2=10

(e) What is OOP? How do you insert a menu in a VB application? Write a VB application containing an if-else block. You must also show the interface of the application. 2+2+6=10

(f) Write a detailed note on the use of computer in the world of business. 10

(g) Explain about cell addresses, data validation, conditional formatting and charts in the context of MS Excel. 10

Total number of printed pages–3

3 SEM BBA 200

2019

(December)

BUSINESS ADMINISTRATION

Paper : 30200

(Business Law)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define ***any five*** from the following : 2×5=10

   (a) Contingent contract

   (b) Novation

   (c) Future goods

   (d) Nominal partner

(e) Public company

(f) Special resolution

(g) District forum

2. Answer ***any three*** from the following questions : 5×3=15

(a) Distinguish between void agreement and void contract.

(b) Distinguish between coercion and undue Influence.

(c) Discuss in brief on partnership deed.

(d) Write a detailed note on prospectus.

3. Answer ***any five*** from the following questions : 10×5=50

(a) What are the essential rules of consideration ? Mention the exceptions to the rule, 'No Consideration, No Contract'. 6+4=10

(b) Discuss the different remedies available to the aggrieved party for a breach of contract. 10

(c) Who is an unpaid seller ? Explain the different rights of an unpaid seller under the Sale of Goods Act. 2+8=10

(d) Explain the rules regarding transfer of ownership of goods according to the Sale of Goods Act. 10

(e) Discuss the essential characteristics of a partnership. 10

(f) How are the directors of a public company appointed ? Discuss the disqualifications of a director. 7+3=10

(g) Define Memorandum of Association and Articles of Association. Distinguish between Memorandum and Article of a Company. 4+6=10

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Total number of printed pages–7

3 SEM BBA 100

2018

(December)

BUSINESS ADMINISTRATION

Paper : 30100

(Financial Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

Write short notes on : ***(any five)*** 4×5=20

(a) Wealth maximisation

(b) Financial leverage

(c) Working capital

(d) Payback period method

(e) Operating lease

(f) Profit maximisation.

Contd.

2. Answer true ***or*** false : 1×10=10

(a) The most important objective of financial management is wealth maximisation.

(b) Gross Working Capital = Total Current Assets.

(c) Financial Leverage $= \dfrac{EBT}{EBIT}$.

(d) For a healthy business, the current ratio should be 1:1.

(e) Payback period is defined as the length of time required to recover the initial cash outlay.

(f) Trading on equity is a synonymous term to financial leverage.

(g) The period in financial lease is less than a year.

(h) Net Present Value = P/V of Cash Inflows – Cash Outlay.

(i) Financial management is a decision making process.

(j) $EPS = \dfrac{\text{Net Profit After Preference Dividend}}{\text{No. of Shares Outstanding}}$

3. What is Financial Management? Discuss the functions of a financial manager in a business organisation. 3+8=11

Or

Discuss the sources of long-term financing availed by business organisations. 11

4. What is Capital Structure? Discuss the factors affecting capital structure of an organisation. 3+8=11

Or

The following is the summary of cash transactions extracted from the books of Global Ltd. 11

Receipts	Rs.	Payments	Rs.
Balance as on 1-1-07	35,000	Payment to suppliers	20,47,000
Receipt from customers	27,83,000	Payment for fixed assets	2,30,000
Issue of shares	3,00,000	Payment for overhead	1,15,000
Sale of fixed assets	1,28,000	Salaries	69,000
		Income Tax	2,43,000
		Dividend Paid	80,000
		Repayment of Bank Loan	2,50,000
		Balance as on 31-12-07	2,12,000
		32,46,000	32,46,000

Prepare a Cash Flow Statement of the company for the period ended 31st December, 2007 in accordance with AS-3 (Revised) by Direct method.

5. A proforma cost sheet of a company provides the following particulars : 12

Material	40%
Direct Labour	20%
Overhead	20%

The following particulars are available :

(a) It is proposed to maintain a level of activity of 2,00,000 units.

(b) Selling price of Rs. 12 per unit.

(c) Raw materials are expected to remain in stores for an average period of one month.

(d) Materials will be in process on average of half a month.

(e) Finished goods are required to be in stock for an average of one month.

(f) Credit allowed to debtor is two months.

(g) Credit allowed by supplier is one month.

You may assume that sales and production follow a consistent pattern. You are required to prepare a statement of working capital requirements assuming that :

Share Capital	Rs. 15,00,000
8% Debenture	Rs. 2,00,000
Non-Current Assets	Rs. 13,00,000

Or

From the following, calculate financial, operating and combined leverage : 12

Sales	= 1,00,000 units
Selling price	= Rs. 100 per unit
Variable cost	= Rs. 50 per unit
Fixed cost	= Rs. 1,00,000
Interest	= Rs. 90,000

6. Given below are the Income Statement for the year ended on 30th June, 2004 and the Balance Sheet as on 30th June, 2004 of ABC Co. Ltd. 11

Particulars		Rs.
Sales		11,00,000
Cost of goods sold		(8,65,000)
Gross Profit		2,35,000
Administrative expenses	92,500	
Selling expenses	1,00,000	
		(1,92,500)
Operating Profit		42,500
Interest		(12,500)
EBT		30,000
Income Tax		(15,000)
Net Profit		15,000

Balance Sheet as on 30th June, 2004

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	3,50,000	Net fixed assets	2,70,000
Reserve and Surplus	1,00,000	Inventories	3,40,000
Secured debenture	1,50,000	Sundry debtors	1,50,000
Sundry creditor	1,20,000	Cash	40,000
Bills payable	70,000		
Outstanding salaries	10,000		
	8,00,000		8,00,000

You are required to calculate :

(i) Current ratio *(ii)* Acid test ratio *(iii)* Average collection period *(iv)* Gross profit ratio *(v)* Return on investment.

Or

There are two machines in the market each costing Rs. 2,00,000 each. The estimated cash influences from the machines are as follows : 11

Machine I (Rs)	Machine II (Rs)
20,000	70,000
70,000	90,000
80,000	20,000
70,000	60,000

Calculate NPV of both the machines @ 10% p.a. of rate of return. Also suggest which one is preferable.

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3 SEM BBA 200

2018

(December)

BUSINESS ADM STRATION

Paper : 30200

(Business Law)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

Define the following : 2×5=10

(a) Cross-offer

(b) Consideration

(c) Caveat Emptor

(d) Unpaid seller

(e) Partnership-at-will.

Contd.

2. Write explanatory notes on ***any three*** from the following : 5×3=15

(a) Supervening Impossibility of Performance

(b) Damages

(c) Director

(d) Consumer dispute redressal agencies.

3. Answer ***any five*** from the following : 10×5=50

(a) Explain when a consent is considered as free consent. 10

(b) What is Agency? Describe the various ways by which an agency may be terminated. 2+8=10

(c) Discuss the implied conditions in a contract of sale of goods. 10

(d) Explain the various ways of dissolution of a partnership firm. 10

(e) What is Memorandum of Association? Discuss the various clauses of a Memorandum of Association. 2+8=10

(f) Discuss the various classification of Companies. 10

(g) Distinguish between : 5×2=10

(i) Common Carrier and Private Carrier

(ii) Private Company and Public Company.

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Total number of printed pages–3

3 SEM BBA (R) MM 400

2024

BUSINESS ADMINISTRATION

Paper : 30400

(Marketing Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State True *or* False : 1×5=5

   (a) The marketing concept focuses on satisfying customer needs and wants while meeting organizational goals. T

   (b) Market segmentation is the process of dividing the market into homogeneous groups of consumers with similar characteristics. T

   (c) The Product Life Cycle (PLC) concept is irrelevant in modern marketing strategies. F

Contd.

(d) Wholesalers are involved in direct distribution to the final consumer. F

(e) Personal selling is considered the least effective method of promotion in relationship building. F

2. Write short answer for the following questions : 2×5=10

(a) Explain the difference between traditional and modern marketing approaches.

(b) Discuss the significance of Discounts and Rebates.

(c) Describe the role of packaging in product marketing.

(d) Explain the significance of after-sales service in the product lifecycle.

(e) What are the factors affecting the choice of a distribution channel ?

3. Answer ***any six*** from the following : 10×6=60

(a) Discuss the nature and scope of marketing, and explain its importance as a business function and in the economy.

(b) Define Marketing. Explain the key differences between selling and marketing concepts.

(c) What is consumer behaviour ? Discuss the bases of market segmentation with suitable examples.

(d) Describe the process of product planning and development, highlighting the importance of such phases.

(e) Analyse the concept of the Product Life Cycle (PLC) and discuss its impact on marketing strategies.

(f) Evaluate the role and functions of distribution channels in the physical distribution of goods.

(g) Discuss the factors that influence warehousing and order processing.

(h) Explain the various methods of promotion and their relative merits and limitations in the marketing mix.

(i) Discuss the role of personal selling as a career and the qualities that make a successful salesperson.

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3 SEM BBA (R) BL 200

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2024

BUSINESS ADMINISTRATION

Paper : 30200

(Business Law)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether the following statements are true ***or*** false : 1×5=5

   (a) A void contract is one which is *void ab initio.* T

   (b) Actionable claims and money are not goods. T

   (c) A partnership is a legal entity. F

   (d) The Articles of Association of a company can be altered by passing a special resolution. T

Contd.

(e) The Environment Protection Act was passed in 1986. T

2. Define the following : 1×5=5

(a) Fraud

(b) Goods 3

(c) District Forum

(d) Annual General Meeting

(e) Nominal Partner

3. Write short notes on ***any five*** of the following : 5×5=25

(a) Partnership Deed 2

(b) The Environment Protection Act, 1986 2

(c) Prospectus

(d) Agency

(e) The Central Consumer Protection Council 1

(f) Types of Guarantee

(g) Contingent Contract

(h) Mistake of law 3

4. (a) Define consideration. Discuss the exceptions to the rule 'No Consideration, No Contract'. 2+8=10

Or

(b) Explain the provisions of the Indian Contract Act relating to the discharge of contract by mutual consent. 10

5. (a) Who is an unpaid sellers ? Discuss the rights of an unpaid seller under the Sale of Goods Act, 1930. 2+8=10

Or

(b) Discuss the implied conditions in a contract of sale of goods. 10

6. (a) Discuss the essential characteristics of a partnership. 10

Or

(b) Distinguish between dissolution of partnership and dissolution of a firm. State the various ways of dissolution of a firm.

7. (a) State the objectives of the Consumer Protection Act, 1986. Discuss briefly the different consumer dispute redressal agencies. 10

Or

(b) Who is a consumer as defined in Consumer Protection Act, 1986 ? What are the rights of a consumer as given by the Act ? 8

3 SEM BBA (R) CA 300

2024

BUSINESS ADMINISTRATION

Paper : 30300

(Computer Applications)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State True/False : 1×10=10

   (a) The term 'memory' applies to the control unit. F

   (b) ROM is a non-volatile memory. T

   (c) Abacus is used to create presentations. F

   (d) Multimedia applications require a huge amount of memory. T

   (e) Projection displays can be used for classroom teachings. T

Contd.

(f) Hiding a worksheet deletes its data. F

(g) Ethernet is a protocol used for LANs. T

(h) Default port number for HTTP is 100. F

(i) Router works at the application layer of the OSI model. F

(j) Multiple mails can be sent simultaneously using MS-WORD. T

2. Answer the following in brief : ***(any five)*** 5×5=25

(a) Discuss about computer software with examples.

(b) Explain in brief about computer networks.

(c) Differentiate between the following :

(i) Internet and Extranet

(ii) Interpreter and Compiler

(d) *What is an algorithm ? Discuss with the help of an example.*

(e) *What is Netiquette ? Mention three rules of Netiquette.*

(f) *Discuss the types of data transmission modes.* Simplex

(g) Write a note on RDBMS.

3. Answer ***any four*** from the following :

(a) Explain the different generations of computers. What are the applications of computers in a business organization ? 4+6=10

(b) Why is cache memory needed in a computer ? Discuss the memory hierarchy of a typical computer system. 2+8=10

(c) What are the features of a word processor ? What are the different types of views available in the PowerPoint environment ? 6+4=10

(d) Explain network topology and its different types. Discuss about cyber threats. 6+4=10

(e) Discuss about search engines. Explain the concept of Email and highlight its importance in business. 5+5=10

(f) Explain flowchart stating an example. What is system testing ? 5+5=10

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