



‘সমানো মন্ত্র: সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL

BBA Honours 6th Semester Examination, 2023

DSE4-BBA

Time Allotted: 2 Hours

Full Marks: 60

The figures in the margin indicate full marks.

**The question paper contains Paper-6FA, 6MA, and 6HA.
The candidates are required to answer any *one* from *three* papers.
Candidates should mention it clearly on the Answer Book.**

PAPER-6FA**FINANCIAL STATEMENT ANALYSIS****GROUP-A****Answer any *two* questions from the following**

12×2 = 24

1. Discuss the objectives and limitations of financial statements. Also, discuss the uses of vertical and horizontal analysis. 4+4+4
2. From the following information prepare Cash Flow Statement for the year ended 31.03.2023: 12

| Liabilities | 31.03.22 Rs. | 31.03.23 Rs. | Assets | 31.03.22 Rs. | 31.03.23 Rs. |
|-----------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Equity Share Capital | 2,00,000 | 2,50,000 | Land & Building | 2,00,000 | 1,90,000 |
| General Reserve | 50,000 | 60,000 | Plant & Machinery | 1,50,000 | 1,71,000 |
| Profit / Loss Account | 30,500 | 30,600 | Stock | 1,00,000 | 74,000 |
| Bank Loan | 70,000 | - | Debtors | 80,000 | 64,200 |
| Creditors | 1,50,000 | 1,35,200 | Cash | 500 | 600 |
| Provision for Tax | 30,000 | 35,000 | Bank | - | 8,000 |
| | | | Goodwill | - | 3,000 |
| | 5,30,500 | 5,10,800 | | 5,30,500 | 5,10,800 |

Additional Information:

- (i) Dividend of Rs. 23,000 was paid during the year.
- (ii) Further machinery was purchased at Rs. 38,000 during the year.
- (iii) Depreciation written-off on Building is Rs. 10,000 and on Machinery Rs. 12,000.
- (iv) Income Tax paid during the year is Rs. 28,000.

Prepare Cash Flow Statement.

3. XYZ Limited manufactures a single product for which there is untapped market demand. Present sales of ₹60,000 per month utilize only 60% capacity of the plant. The Sales Manager assures that, with a reduction of 10% in the price, he would be able to increase sales by about 25% to 30%. 8+4

The following data are available:

- (a) Selling Price ₹10 per unit
- (b) Variable Cost ₹3 per unit
- (c) Semi variable Cost ₹10,000 fixed plus 0.50 per unit
- (d) Fixed cost ₹30,000 at present level; Estimated to be ₹40,000 at 80% output.

You are required to calculate the following statement to the Board showing:

- (a) The operating profit at 60%, 70% and 80% levels at the current selling price and at the proposed selling price.
- (b) The percentage increase in the present output which will be required to maintain the present profit margin at the proposed selling price.

4. From the following particulars prepare the Balance Sheet and Profit & Loss Account of Mohan Manufactures Limited as on 31.3.23: 12

| | |
|---------------------------|-----------|
| Current Ratio | 2.50:1 |
| Working Capital | ₹1,80,000 |
| Capital | ₹4,00,000 |
| Quick Ratio | 2:1 |
| Proprietary Ratio | 0.6:1 |
| Gross Profit Ratio | 20% |
| Stock Turnover Ratio | 5 |
| Debtors Collection Period | 73 days |
| Net Profit Ratio | 10% |

It is further added that the bank overdraft was Rs. 30,000 on 31.03.23 and the closing stock was 20% higher than the opening stock.

GROUP-B

5. Answer any *four* questions from the following: 6×4 = 24
- (a) Discuss the importance of Functional Budgets in implementing Budgetary Control. 6
 - (b) Discuss the limitations of ratios in interpreting financial statements. 6
 - (c) Discuss the different tools or techniques of comparative financial statement analysis. 6
 - (d) List the techniques of Financial Statement Analysis. 6
 - (e) From the given information, calculate the stock turnover ratio and gross profit ratio: 6

| | |
|-----------------|---------|
| Opening Stock | ₹18,000 |
| Closing Stock | ₹22,000 |
| Purchase | ₹46,000 |
| Wages | ₹14,000 |
| Sales | ₹80,000 |
| Carriage Inward | ₹4,000 |

- (f) A partial analysis of Concord Limited's financial condition yields the following ratios: 6

Current Ratio 2.5, Quick Ratio 2.0, Inventory Turnover Ratio 4.0. The net operating margin is 10%. Its current liabilities are ₹3,00,000 and its operating expenses are ₹7,50,000. What must have been its sales for the most recent year?

GROUP-C

6. Answer any **four** questions: 3×4 = 12
- (a) What do you mean by financial statement analysis? 3
- (b) What is Zero Base Budgeting? 3
- (c) When does the inflows and outflows of fund arise? 3
- (d) Modern Electrical Limited adds a 20% mark-up on the cost of goods sold. From its records following information has been obtained. 3
- Stock as on 30.6.11 ₹80,000
- Stock as on 30.6.12 ₹40,000
- If the stock turnover ratio is 8, find the sales of the company.
- (e) If fixed assets are ₹8,00,000 and fixed assets to net-worth ratio is 60%. The current ratio is 2.5. Calculate current assets and current liabilities. 3
- (f) Give examples of efficiency ratio, liquidity ratio and solvency ratio. 3

PAPER-6MA

ADVERTISING AND SALES PROMOTION

GROUP-A

Answer any two questions from the following

12×2 = 24

1. (a) Discuss the role of advertising in the communication mix. 6+6
- (b) Explain how an understanding of the AIDA model can be helpful to marketers.
2. Discuss the functions and types of advertising agencies. What are the various methods of compensating and advertising agency? 7+5
3. (a) What are the points to be kept in mind while preparing the layout of an advertisement? 6+6
- (b) Discuss the advantages and drawbacks of any two traditional forms of media vehicle.
4. (a) Discuss the various factors influencing media planning. 6+6
- (b) Explain in detail the features, advantages and disadvantages of print media and broadcast media.

GROUP-B

5. Answer any **four** questions from the following: 6×4 = 24
- (a) Discuss the social aspects of advertising. 6
- (b) Explain the ethical aspects of advertising. 6
- (c) Enumerate the reasons for the growing importance of integrated marketing communication. 6
- (d) Briefly discuss the DAGMAR model of setting advertising objectives. 6
- (e) Discuss the reasons for the rapid growth of sales promotion in recent years. 6
- (f) Explain in detail any two techniques of consumer-oriented sales promotion. 6

GROUP-C

6. Answer any **four** questions from the following: 3×4 = 12
- (a) Distinguish between Sales Force Management and Sales Promotion. 3
 - (b) What are the factors influencing the Integrated Marketing Communication Mix? 3
 - (c) What do you mean by surrogate advertising? 3
 - (d) State three limitations of digital advertising. 3
 - (e) Define the term publicity. 3
 - (f) What do you understand by 'Push' and 'Pull' promotion strategies? 3

PAPER-6HA

TRAINING AND DEVELOPMENT

GROUP-A

Answer any two questions from the following

12×2 = 24

- 1. What do you understand by Off-the-Job Training? Compare the relative merits of On-the-Job training and Off-the-Job Training. 4+8
- 2. Discuss the importance of a management development programme. Narrate the alternatives available for management development. 12
- 3. "Training programmes are helpful to avoid personnel obsolescence". — Discuss. 12
- 4. State the importance of executive development in the Indian organizational context. 12

GROUP-B

5. Answer any **four** questions from the following: 6×4 = 24
- (a) Briefly explain the concept of job rotation as a method of training. 6
 - (b) How does organization-strategy influence the selection of training programmes? 6
 - (c) Explain the process of training need analysis and its importance. 6
 - (d) Summarize the roles and responsibilities of the training department. 6
 - (e) Highlight important considerations to be kept in mind when designing a training programme. 6
 - (f) Narrate the effect of role-playing as a method of training. 6
 - (g) Distinguish between Case Study Method and Management Games while imparting employee training. 6

GROUP-C

6. Answer any **four** questions from the following: 3×4 = 12
- (a) Explain the concept of vestibule training. 3
 - (b) State the importance of Role Play as an employee development module. 3
 - (c) What do you mean by the spiral model of training? 3
 - (d) Explain the cases where laboratory training is appropriate. 3
 - (e) Write short note on Sensitivity Training. 3
 - (f) What is an apprenticeship? 3

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