

(i) Printed Pages: 2

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(ii) Questions : 9

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Bachelor of Business Administration 6th Sem.

(2042)

BUSINESS POLICY AND STRATEGY

Paper : BBA-321

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— (1) Attempt any **FOUR** parts each carrying 5 marks from Section A.

(2) Attempt any **TWO** questions each from Section B and Section C carrying 15 marks each.

SECTION—A

1. Attempt any **FOUR** parts :—

- (a) Write the nature of strategic management.
- (b) What do you mean by organizational vision ?
- (c) What is value chain analysis ?
- (d) Differentiate between strategic control and operational control.
- (e) What is conglomerate diversification ?
- (f) What are the advantages of BCG Matrix ?

SECTION—B

2. Write in detail the process of strategic management and also define its scope.
3. Define environmental analysis. Discuss the techniques of environmental scanning.
4. How balanced scorecard can be used as a tool of performance measurement ? Explain the four perspectives of balanced scorecard.
5. Write in detail about the various types of business level strategies.

SECTION—C

6. Discuss Porter's Five Forces Model.
7. Explain in detail Mckinsey's 7-S framework. How strategy can be related to performance ?
8. Explain the different types of strategic control techniques.
9. What factors should be considered for effective implementation of strategy ?

(i) Printed Pages: 2

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**Bachelor of Business Administration 6th Semester
(2042)**

PRODUCTION AND OPERATIONS MANAGEMENT

Paper—BBA 322

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—Attempt any **four** questions from Section A, each carries **5** marks. Attempt any **two** questions each from Sections B and C respectively, each carries **15** marks.

SECTION—A

- I. (a) Differentiate between production and operations management.
(b) What is product development ?
(c) Explain the concept work measurement.
(d) What is TQM ?
(e) What are the objectives of inventory management ?
(f) What are the objectives of statistical quality control ?

SECTION—B

- II. What is production and operations management ? Explain the types of production system.
III. Explain all the factors that affect the location of a plant.

IV. Explain the product development process in detail.

V. Write notes on :

(a) Work study

(b) Method study.

SECTION—C

VI. Explain the following concepts :

(a) Just in time

(b) Make or buy decision.

VII. Explain in detail the procedure of purchasing.

VIII. What is maintenance management ? Explain the functions in detail.

IX. Explain the different factors affecting the inventory control policy of a company.

(i) Printed Pages : 2 Roll No.

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Bachelor of Business Administration 6th Semester
(2042)
SOCIAL AND ETHICAL ISSUES IN BUSINESS
Paper : BBA-323

Time Allowed : Three Hours] [Maximum Marks : 80

- Note :—** (1) Attempt any **four** parts each carrying 5 marks from Section A.
- (2) Attempt any **two** questions each from Section B and Section C carrying 15 marks each.

SECTION-A

1. Attempt any four parts :
- Write the importance of business ethics.
 - What is corporate governance ?
 - What is social audit ?
 - What is the role of non-executive directors ?
 - What is corporate social responsibility ?
 - Write the factors affecting corporate governance.

SECTION-B

2. What do you mean by business ethics ? Explain in detail the various theories of business ethics.
3. What are the principles of business ethics ? How stakeholders' protection is important ?
4. Explain in detail the ethical issues faced by Indian business.
5. Write the arguments in favour and against corporate social responsibility.

SECTION-C

6. Explain the theories of corporate governance.
7. What are the salient features of Cadbury Committee Report ?
8. Explain the OECD principles and relate it to corporate excellence.
9. Explain the corporate governance reforms initiated in India under Clause 49 of listing agreement.

(i) Printed Pages: 4

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Bachelor of Business Administration 6th Semester
(2042)

COST ANALYSIS AND CONTROL

Paper—BBA-327

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *four* short answer type questions from Section-A. Attempt *two* questions each from Section B and C respectively.

SECTION—A

1. Attempt the following (any *four*) :

- (a) Discuss break even analysis.
- (b) Define variable overheads.
- (c) What is zero base budgeting ?

(d) From the following particulars, calculate minimum stock level :

Normal usage	—	100 units per day
Minimum usage	—	60 units per day
Maximum usage	—	130 units per day
Economic order quantity	—	5,000 units
Re-order period	—	25 to 30 days

- (e) How are normal and abnormal idle time treated in cost accounts ?
- (f) About 50 items are required every day for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts to Rs. 2 per day. Compute :
- (i) Economic order quantity, and
- (ii) Re-order level. 4×5=20

SECTION—B

2. Discuss in brief the various techniques of inventory control.
3. “Evolution of cost accounting is the outcome of deficiencies in financial accounting system.” Discuss.
4. The standard time allowed for the job is 30 hours. The hourly rate of guaranteed wages is Rs. 15. Because of the saving in time, a worker X gets an hourly wage of Rs. 18 under Rowan Premium Bonus System. For the same saving in time calculate the hourly rate of wages a worker Y will get under Halsey Premium Bonus System.
5. A company manufactures 5000 units of a product per month. The cost of placing an order is Rs. 100. The purchase price of the raw material is Rs. 10 per kg. The Re-order period is 4 to 8 per week. The average consumption is 275 kgs. The carrying cost of inventory consumption is 20% per annum. You are required to calculate :
- (a) Economic order quantity
- (b) Re-order level
- (c) Maximum level
- (d) Minimum level
- (e) Average stock level. 2×15=30

SECTION—C

6. What do you understand by classification, allocation and apportionment in relation to overhead expenses ?
7. What is budgetary control ? State the main objectives of budgetary control. What are the main steps in budgetary control ?
8. The following data is obtained from the books of a manufacturing company regarding variable overheads :

Budgeted production for January	–300 units
Budgeted variable overhead	– Rs. 7,800
Standard time for one unit	20 hours
Actual production for January	250 units
Actual hours worked	4500 hours
Actual variable overhead	Rs. 7,000

Calculate the variance overhead.

9. A firm at present operates at 60% of its capacity. At this level and at the level of 50% utilisation of capacity, the figures relating to its operations could be summarised as stated below :

Particulars	50%	60%
Material	10,00,000	12,00,000
Labour	8,00,000	9,00,000
Manufacturing overheads	6,00,000	6,60,000
Administrative overheads	3,50,000	3,50,000

Particulars	50%	60%
Selling and distribution overheads	4,50,000	5,00,000
Research and development	1,50,000	2,00,000
Total	33,50,000	38,10,000
Profit	1,50,000	3,90,000
Sales	35,00,000	42,00,000

Draw up the budget at 80% utilisation of capacity assuming that :

- (i) Sales at this level can be maintained only by a 5% reduction in the selling price.
- (ii) Economy on purchase of material will be equal to 2.5% of the current amount.
- (iii) The research and development expenditure will be pegged at Rs. 2,50,000 per annum.
- (iv) Administrative overheads will be required 10% increase.

2×15=30

(i) Printed Pages: 4

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**Bachelor of Business Administration 6th Semester
(2042)**

ACCOUNTING FOR MANAGEMENT

Paper—BBA-328

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— (1) Attempt any *four* questions from Section A.
Each carries **5** marks.

(2) Attempt any *two* questions from Section B and
Section C each. Each question in Sections B and C
carries **15** marks.

SECTION—A

1. State the limitations of financial statements.
2. Prepare comparative financial statement and give inference for management with the following figures :

Particulars	2020-21	2021-22
Revenue from operations	10,00,000	12,00,000
Non-operating income	6,00,000	9,00,000
Employee benefit expenses	4,00,000	5,00,000
Depreciation and amortization expenses	1,00,000	1,50,000

3. Calculate fund from operations from the following data for the year ending 31.03.2022 :

Interest on investments-30,000	Cost of goods sold-6,00,000	Operating expenses-1,50,000
Sales-13,00,000	Tax payable @ 50%	Loss on sale of machinery-50,000

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4. What is a key factor in marginal costing ?
5. Diwan Ltd. has sold 10000 units of its products @ Rs. 14 per unit. It has added 40% profit in its cost and variable cost is 50% of the cost. Calculate fixed cost and total profits earned on 10,000 units.
6. FLC Ltd. wants you to calculate (a) Profit volume ratio (b) Amount of profit when sales are Rs. 50,000 with the following information :

Particulars	2020	2021
Total Sales	20,000	30,000
Total Cost	17,000	21,600
Total Profits	3,000	8,400

SECTION—B

7. Describe the following :
 - (a) Nature and importance of financial statements
 - (b) "Management accounting uses accounting information provided by financial accounting." Comment.
8. S Ltd. provides the following information, you are required to calculate the following ratios :
 - (a) Inventory turnover ratio
 - (b) Net profit ratio
 - (c) Debt-equity ratio
 - (d) Return on capital employed
 - (e) Interest coverage ratio.

Sales	6,00,000	Opening inventory	1,00,000
Equity share capital	8,00,000	Purchases	80% of Sales
Direct expenses	20,000	Total current assets	1,00,000
Prepaid expenses	3,000	Total current liabilities	50,000
9% debentures	4,00,000	Long term loan	1,50,000
Closing inventory	70,000	8% Pref. share capital	2,00,000
Salary expenses	25,000	Sales expenses	15,000

9. Prepare cash flow statement as per AS-3 for Deendayal & Co. for the year ending March 2022 :

Particular	31.03.2021	31.03.2022
I EQUITY AND LIABILITIES		
Shareholder Funds :		
(a) Share Capital	1,50,000	2,25,000
(b) Surplus	35,000	92,500
Non-Current Liabilities		
(a) 10% Debentures	1,00,000	90,000
Current Liabilities :		
(a) Sundry Creditors	40,000	38,000
(b) Bills Payable	12,500	20,000
Total	3,37,500	4,65,500
II ASSETS		
Fixed Assets	1,00,000	2,45,000
Investments	1,00,000	80,000
Current Assets :		
(a) Stock in Hand	45,000	55,000
(b) Debtors	60,000	50,000
(c) Cash in Hand	32,500	35,500
Total	3,37,500	4,65,500

Additional Information :

- (a) Income tax paid during the year was Rs. 4,500.
 (b) Dividends paid during the year was 12%.
10. Explain about the following :
- (a) Draw a hypothetical common size financial statement.
 (b) How is statement of changes in working capital calculated in fund flow statement ? Do it with imaginary figures.

SECTION—C

11. What does Break Even Analysis indicate ? How is it plotted on charting technique ? State the implications of BEP analysis especially whether to close a business unit at this point.

12. KN Ltd. provides you the following information for the month of March, 2022 :

Variable cost per unit : 60% of sales per unit

Fixed factory overhead : Rs. 3,30,000

Fixed selling overhead : Rs. 1,70,000

Sales per unit : Rs. 50 per unit

Calculate the following :

(1) In order to increase the efficiency in production, the concern proposes to install improved machinery which results in fixed overhead by Rs. 20,000 but the variable cost would be reduced by 10%. How much difference was found in P/V ratio and break-even point in case the proposal is accepted ?

(2) If the company intends to sell 1,00,000 units in a year, what would be the level of margin of safety in both the cases ?

13. Explain the following :

(a) Role of Responsibility Accounting

(b) Divisional Performance.

14. Solve the following :

(a) Soami Ltd. Manufactures Product A, B and C. It has 60% variable cost attached to Product A, 50% to Product B and 50% to Product C at a capacity of 5000 units for each products. If the total fixed cost for all three product is 60,000/-. Calculate the BEP price for each product.

(b) If the contribution ratio is 50% and margin of safety is 40%, find out amount of contribution, margin of safety and profits at a sales level of 50 lakh.

(i) Printed Pages: 2

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Bachelor of Business Administration 6th Sem.

(2042)

**HUMAN RESOURCE PLANNING AND PERFORMANCE
MANAGEMENT**

Paper : BBA-329

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Student is required to attempt **FOUR** questions from Section A. Student is required to attempt **TWO** questions from Section B and **TWO** questions from Section C.

SECTION—A

1. (a) What are the objectives of Human Resource Planning? 5
- (b) Write a short note on career stages. 5
- (c) Discuss the importance of succession planning. 5
- (d) What do you understand by performance appraisal? 5
- (e) Highlight the significance of potential appraisal. 5
- (f) Explain briefly the concept of ethics in performance management. 5

SECTION—B

2. Explain the meaning and importance of human resource planning. Discuss the factors influencing human resource planning. 15
3. What are the challenges faced during human resource planning process ? Discuss various techniques of demand and supply forecasting in human resource planning. 15
4. What do you understand by career planning and development ? Explain the individual career planning process. 15
5. Highlight the significance and challenges of succession planning. What are the components of succession planning ? 15

SECTION—C

6. Explain the concept of performance management. What are the pre-requisites, objectives and challenges of performance management ? 15
7. Write a note on the following :—
 - (a) Goal setting and performance planning.
 - (b) Competency mapping. 15
8. What do you understand by potential appraisal ? Discuss the steps involved in potential appraisal process. 15
9. Explain in detail the ethical issues and dilemmas in performance management. 15