



'সমানো মন্ত্র: সমিতি: সমানী'

UNIVERSITY OF NORTH BENGAL
BBA Honours 6th Semester Examination, 2022

DSE3-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. From the following information presented by XYZ Co. Ltd for the year ended 31.12.2021, 12

Prepare the balance sheet:

- (i) Sales to Net Worth - 5 times
- (ii) Current Liabilities to net worth - 60%
- (iii) Total debt to net worth - 60%
- (iv) Fixed assets to net worth - 60%
- (v) Current ratio - 2:1
- (vi) Sales to stock - 10 times
- (vii) Debtor's velocity - 9 times
- (viii) Annual sales - Rs. 15,00,000

40% of sales were made on cash.

2. B Ltd has the following Balance sheets for the years 2020 and 2021:

4+4+4

Liabilities	2020	2021	Assets	2020	2021
Equity capital	1,50,000	2,00,000	Land & Buildings	1,00,000	1,30,000
Securities Premium	20,000	30,000	Plant & Machinery	80,000	1,20,000
9% Debentures	1,00,000	50,000	Investments	50,000	70,000
Bank Loan	40,000	1,00,000	Stock	60,000	80,000
Creditors	20,000	45,000	Debtors	40,000	50,000
Bills Payable	10,000	15,000	Cash	10,000	15,000
Proposed Dividend	20,000	40,000	Preliminary Expenses	20,000	15,000
	3,60,000	4,80,000		3,60,000	4,80,000

- (i) Sales of B Limited in 2020 and 2021 were Rs. 6,00,000 and Rs. 6,50,000 respectively.
- (ii) Net profits of the company in 2020 and 2021 were Rs. 1,00,000 and Rs. 50,000 respectively.

You are required to compute two solvency ratios, two liquidity ratio and two efficiency ratios. Also comment on the financial position of the company.

3. From the following Balance Sheets of Eastern Manufacturers prepare Cash Flow Statement for the year ended 31.03.2022 and comment on the financial position of the Company.

12

Particulars	Notes	31.03.2021	31.03.2022
I. EQUITY AND LIABILITY			
1. Shareholders Fund			
(a) Share Capital		2,50,000	2,00,000
(b) General Reserve		60,000	50,000
(c) Profit & Loss Account		30,600	30,500
2. Non-Current Liabilities			
(a) Long-term Borrowing			
(i) Bank Loan		...	70,000
3. Current Liabilities			
(a) Trade Payable		1,35,200	1,50,000
(b) Provision for Tax		35,000	30,000
	₹	5,10,800	5,30,500
II. ASSETS			
1. Non-current Assets			
(a) Land and Building		1,90,000	2,00,000
(b) Plant and Machinery		1,69,200	1,50,000
(c) Goodwill		5,000	...
2. Current Assets			
(a) Inventories		74,000	1,00,000
(b) Trade Receivables		64,000	80,000
(c) Cash and Cash Equivalent		8,600	500
	₹	5,10,800	5,30,500

Additional information:

- (a) Dividend paid ₹20,000 and Tax ₹15,000.
- (b) Depreciation on Land and Building was ₹20,000 and that on Plant and Machinery ₹10,000.
- (c) Plant was sold for ₹25,000; WDV of which was ₹40,000.

4. What is financial statement analysis? Why financial statement analysis is needed? List the important stakeholders in financial statement analysis. 4+4+4

GROUP-B

5. Answer any *four* questions: 6×4 = 24
- (a) Distinguish between vertical and horizontal analysis.
- (b) Following are the balance sheets of Beta Ltd. at March 31st, 2020 and 2021:

Equities and Liabilities	31.03.2021	31.03.2020		31.03.2021	31.03.2020
	Rs.	Rs.		Rs.	Rs.
Equity Share Capital	4,00,000	3,00,000	Fixed Assets	4,00,000	2,20,000
Reserve and Surplus	1,50,000	1,00,000	Long-term Investment	2,25,000	1,00,000
Loan from IDBI	3,00,000	1,00,000	Current Investments	80,000	60,000
Short-Term Borrowing	70,000	50,000	Stock	1,05,000	90,000
Trade Payables	60,000	30,000	Trade Receivables	90,000	60,000
Short Term Provisions	10,000	20,000	Short term loans and advances	1,00,000	85,000
Other Current Liabilities	1,10,000	1,00,000	Cash	1,00,000	85,000
Total	11,00,000	7,00,000	Total	11,00,000	7,00,000

Prepare comparative Balance Sheet

- (c) Distinguish between Fund flow statement and cash flow statement.
- (d) From the following information, compute:
- (i) GP Ratio, (ii) NP Ratio, (iii) Operating Ratio:
- | | |
|-----------------------------------|----------|
| Sales | 5,00,000 |
| Cost of goods sold | 3,00,000 |
| Administrative expenses | 1,50,000 |
| Selling and distribution expenses | 20,000 |
- (e) Write short note on common size statement.
- (f) Explain the usefulness of trend percentages in interpretation of financial performance of a company.

GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) Given, current ratio = 2.5, quick ratio = 1.0 and current asset Rs. 20,000, find closing stock.
- (b) What are the limitations of the financial statement?
- (c) Who are the external users of the Financial Statements?
- (d) What is the purpose or objective of the cash flow Statement?

- (e) What are the different types of cash flows?
- (f) Determine Debtors turnover ratio if, closing debtors is Rs. 40,000, Cash sales is 25% of credit sales and excess of closing debtors over opening debtors is Rs. 20,000.

PAPER-6MA

ADVERTISING AND SALES PROMOTION

GROUP-A

Answer any two questions from the following

12×2 = 24

- 1. Discuss the social, ethical and legal aspects of advertising. 12

- 2. (a) Explain the DAGMAR approach to setting advertising objectives. 6+6=12
(b) Discuss any three methods of setting an advertising budget.

- 3. (a) What are the essential features of a good layout? 6+6=12
(b) Discuss the various methods of media scheduling.

- 4. (a) State four factors that have led to the growth of Sales Promotion in India. 4+8=12
(b) Discuss in detail four techniques of Sales promotion used by the marketers to promote sales.

GROUP-B

- 5. Answer any **four** questions: 6×4 = 24
 - (a) Briefly discuss the role of advertising in the marketing communication process.
 - (b) Explain the Hierarchy of Effects model.
 - (c) What are the factors to be considered while determining the advertising budget?
 - (d) List three types of media, highlighting their characteristics, advantages and limitations.
 - (e) Discuss the various positioning strategies in advertising used by the marketers.
 - (f) Briefly discuss the different types of Advertising agencies and their functions.

GROUP-C

- 6. Answer any **four** questions: 3×4 = 12
 - (a) What do you mean by Integrated Marketing Communications?
 - (b) What are the different advertising appeals?

- (c) Discuss any two advertising media with their merits and demerits.
- (d) What are the problems associated with Sales-oriented objectives?
- (e) What do you understand by Social Media Advertising?
- (f) List three factors to be considered while selecting a media vehicle.

PAPER-6HA
TRAINING AND DEVELOPMENT

GROUP-A

Answer any two questions from the following

12×2 = 24

1. Define “Training”. Differentiate between training and development. Give your suggestions for conducting Training Needs Analysis. 2+4+6=12

2. What are different on-the-job training methods? 6+(3+3)=12
Write short notes on:
(i) “Programmed Instructions” (ii) “Case Study”.

3. You have been asked to train employees to use a statistical software. What factors would you consider in designing the programme? 12

4. What do you mean by Management Development Programme (MDP)? “Management development should downplay job skills and leadership abilities and emphasise the ethical issues in managerial decision making” — Discuss. 3+9=12

GROUP-B

5. Answer any **four** questions: 6×4 = 24
 - (a) Which training techniques do you recommend for an inexperienced supervisor? 6
 - (b) Bring out the barriers for effective training. How do you overcome them? 3+3=6
 - (c) Write short notes: 3+3=6
 - (i) Sensitivity training
 - (ii) Computer assisted training.
 - (d) Assess and analyze different inputs required in training program. 6
 - (e) Explain the various steps of training need analysis in detail. 6
 - (f) How do you evaluate the effectiveness of a training programme? 6

GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) What do you mean by knowledge management? 3
 - (b) Write note on simulation training. 3
 - (c) Specify the limitations of off-the-job training. 3
 - (d) What is vestibule training? — Discuss. 3
 - (e) Make a note on the importance of “Games” in management development programme. 3
 - (f) Explain “Understudy” as a method of MDP. 3

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