BBA 6th Semester (Honours) Examination, 2023
Subject : Financial Market & Financial Statement Analysis
Course: AF-6.3

Time: 4 Hours　　　　　　　　　　　　　　　　　Full Marks: 80

The figures in the right hand margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable.

Answer question No. 1 and any five questions from the rest.

1. Answer *any ten* of the following questions:　　　　　2×10=20
   (a) What do you mean by financial market?
   (b) Distinguish between primary and secondary market.
   (c) Distinguish between debenture and equity share.
   (d) Distinguish between partly convertible and non-convertible debenture.
   (e) What is bonus share?
   (f) What is irredeemable preference share?
   (g) What is right share?
   (h) What is earning per share?
   (i) What is PE (Price-earning) ratio?
   (j) Distinguish between capital reserve and general reserve.
   (k) What do you mean by Cash flow statement?
   (l) Distinguish between listing and registration of a Public Limited Company.
   (m) What is certificate of commencement for a Public Limited Company?
   (n) What is priority sector lending by a public sector bank?
   (o) Who is an intermediary?

2. (a) What is Golden rule of Accountancy?
   (b) Distinguish between (i) Cash flow statement, (ii) Profit & Loss Account and (iii) Balance Sheet.　　　　　4+8

3. (a) Find the sales of the base period and other missing data from the following figures of S Ltd. :

Year	2017	2018	2019	2020	2021
Sales (Rs. in '000)	1980	?	2805	3140	3798
Trend (%)	110	130	?	?	?

   (b) Who is the regulator for (i) Indian Banking and (ii) Indian Stock market?　　　　　10+1+1

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4. (a) From the following information relating to Simplex Ltd., calculate Basic EPS and Diluted EPS as per Ind AS 33.

Net Profit (after tax) for the current year	Rs. 3,00,00,000
No of outstanding equity share	50,00,000 shares of Rs. 10 each
No of 10% fully convertible debenture	50,00,000 debentures of Rs. 10 each
12% cumulative Preference shares	50,000 shares of Rs. 100 each
Corporate tax rate	30%

Each fully convertible debenture will be converted into 8 enquity shares of Rs. 10 each.

(b) What is credit rating? 10+2

5. Prepare a Cash flow statement of X Ltd. from the following statement of assets and liabilities after taking into consideration the additional information: 12

Particulars	31.03.2022 (Rs.)	31.03.2023 (Rs.)
Equity share capital	3,00,000	4,00,000
Redeemable Pref. capital	1,50,000	1,00,000
General Reserve	40,000	70,000
Profit & Loss Account	30,000	48,000
Proposed Dividend	42,000	50,000
Sundry creditors	55,000	83,000
Bills Payable	20,000	16,000
Provision for Taxation	40,000	50,000
Total:	6,77,000	8,17,000
Goodwill	1,15,000	90,000
Land and Building	2,00,000	1,70,000
Plant and equipment	80,000	2,00,000
Debtors	1,60,000	2,00,000
Stock	77,000	1,09,000
Bills Receivable	20,000	30,000
Cash in hand	15,000	10,000
Cash at bank	10,000	8,000
Total:	6,77,000	8,17,000

Additional Information:

(a) Depreciation of Rs. 20,000 on land and building and Rs. 10,000 on plant and equipment has been charged in 2023.

(b) Interim dividend of Rs. 20,000 has been paid during the year.

(c) Income tax Rs. 35,000 has been paid during the year.

6. (a) From the following information, prepare a Statement of Proprietors fund with as many details as possible:

Gross profit ratio	25%
Current ratio	1.5
Stock to current liabilities	0.5
Stock turnover ratio (based on cost)	73 days
Fixed assets to net worth	0.80
Debtors Turnover	4 times
Gross profit	Rs. 3,00,000
Reserve to share capital	0.25
Non-trading investment	Rs. 70,000

There is no borrowing.

(b) What is mutual fund? Why investment in mutual fund is subject to market risk? What is Net Asset Value (NAV)?   9+3

7. With the following ratios and further information given below, prepare a Trading Account, Profit & Loss Account for the year ended 31.03.2022 and a Balance Sheet of Mr. Kapoor as on that date: 4+4+4

Gross profit ratio	33.33%
Net profit ratio	25% of turnover
Stock Turnover ratio	10 times
Current liabilities/External liabilities	.25
Fixed Assets/Closing capital	5/4
Closing capital/External liabilities	1/2
Fixed Assets/Current Assets	5/7
Fixed Assets	Rs. 40,00,000
Closing stock	Rs. 4,40,000, which is 10% more than the opening stock

8. Prepare a Comparative Balance Sheet of Z Ltd. from the following statement of assets and liabilities:

12

Particulars	31.03.2022 (Rs.)	31.03.2023 (Rs.)
Equity share capital	1,50,000	2,00,000
Reedemable Pref. capital	75,000	50,000
General Reserve	20,000	35,000
Profit & Loss Account	15,000	24,000
Proposed Dividend	21,000	25,000
Sundry creditors	27,500	41,500
Bills Payable	10,000	8,000
Provision for Taxation	20,000	25,000
Total:	**3,38,500**	**4,08,500**
Goodwill	57,500	45,000
Land and Building	1,00,000	85,000
Plant	40,000	1,00,000
Sundry debtors	80,000	1,00,000
Inventory	38,500	54,500
Bills Receivable	10,000	15,000
Cash in hand	7,500	5,000
Cash at bank	5,000	4,000
Total:	**3,38,500**	**4,08,500**

9. From the following information, interpret the results of operations of a manufacturing concern using Trend Ratios. Use 2020 as the base.

Amount (in Rs. Lakhs) for the year ended:

Year	2020	2021	2022	2023
Net sales	100.00	95.00	120.00	130.00
Cost of goods sold	60.00	58.00	69.60	72.80
Gross profit	40.00	36.10	50.40	57.20
Operating expenses	10.00	9.70	11.00	12.00
Net Operating profit	30.00	26.40	39.40	45.20

10. Distinguish between: 3×4

   (i) Public Ltd. Company and Private Ltd. Company

  (ii) Debt capital and Equity capital

 (iii) Profit & Loss Account and Balance Sheet

 (iv) Credit Rating and Equity Grading

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BBA 6th Semester (Honours) Examination, 2023
Subject : Marketing of Services
Course: SMM-6.3

Time: 3 Hours   Full Marks: 80

The figures in the right hand margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable.

Answer question no. 1 *and* any five *questions from the rest.*

1. Answer *any ten* of the following questions: 2×10=20

   (a) State any two features of Services.

   (b) What is service recovery?

   (c) Define Market Segmentation.

   (d) 'Service is perishable'— Do you agree?

   (e) What is perceived service?

   (f) What is a tourism service?

   (g) What is differential pricing?

   (h) What is physical evidence?

   (i) Define target customer.

   (j) What is a service process?

   (k) What is service positioning?

   (l) What is a service product?

   (m) What is essential evidence?

   (n) Give example of two service types.

   (o) Define the term service marketing.

2. (a) Discuss the types of services available in India.

   (b) What are the major characteristics of services?   6+6

3. Discuss the importance of service marketing in Indian economy.   12

4. What are the major 7P's of a service marketing mix? Discuss.   12

5. Explain the importance of service marketing for (a) Education sector and (b) Hospitality service.   6+6

6. Discuss the role of people in service marketing.	12

7. What are the different types of promotion mix elements in banking services? Explain. 12

8. (a) Distinguish between service customization and standardisation.

   (b) How are services distributed?	6+6

9. What are the bases for tourism service products segmentation? Discuss.	12

10. Write short notes on *any two*:

    (a) Distinguish between goods and services	6×2

    (b) Health Care Services

    (c) Reasons for growth of services in India

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BBA 6th Semester (Honours) Examination, 2023
Subject : Compensation Management and Compensation Laws
Course: HRM-6.3

Time: 4 Hours   **Full Marks: 80**

The figures in the right hand margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable.

Answer question no. 1 *and* any five *questions from the rest.*

1. Answer *any ten* questions: 2×10=20

    (a) What do you mean by wage?

    (b) What do you mean by salary?

    (c) What is fair wage?

    (d) What is living wage?

    (e) What is E.S.O.P?

    (f) Briefly explain the minimum wage.

    (g) What is Executive Compensation?

    (h) How is D.A. calculated?

    (i) State two advantages of the Minimum Wages Act, 1948.

    (j) What do you mean by Fringe Benefits?

    (k) What is a Labour Court?

    (l) What is pay structure?

    (m) What do you mean by Pay Commission?

    (n) What is works committee?

    (o) What do you mean by Minimum Wage?

2. Explain the differences between wage and salary.   12

3. (a) State the objectives of compensation.

    (b) Briefly explain the benefits of Compensation Management.   6+6

4. Briefly explain the theories of wage and salary.   12

5. (a) Explain the essentials of a sound wage and salary structure.

    (b) What are its purposes?   8+4

6. (a) State the process of wage and salary determination.

   (b) What are the benefits of Employee Reward System?   6+6

7. (a) What is time wage?

   (b) What do you mean by Piece wage?

   (c) What are the essentials of a sound incentive plan?   2+2+8

8. Differentiate among Minimum Wage, Fair Wage and Living Wage with suitable examples.

        12

9. What are the yardsticks on which Minimum Wages revisions are based? Explain in details.

        12

10. (a) What are the benefits of the Payment of Bonus Act, 1965?

    (b) What are the benefits of the Equal Remuneration Act, 1976?   6+6

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BBA 6th Semester (Honours) Examination, 2023

Subject : Database Management System

Course: SM-6.3

Time: 3 Hours   Full Marks: 80

Answer question no. 1 *and* any five *questions from the rest.*

1. Answer *any ten* of the following questions: 2×10=20

   (a) Define Referential Integrity Constraint.

   (b) Differentiate between cartesian product and union operation in Relational Algebra.

   (c) Give an example of nested query.

   (d) When does checkpoint occur in DBMS?

   (e) What are the unary operations in Relational Algebra? Define each in brief.

   (f) What is RDBMS?

   (g) What are the different types of data models?

   (h) What is degree of a relation?

   (i) Define relation schema and a relation.

   (j) What are the different types of relationships?

   (k) What is data abstraction in DBMS?

   (l) State the functions of DDL compiler.

   (m) What do you mean by query optimization?

   (n) What is meant by durability in DBMS?

   (o) What is denormalization?

2. Describe three-level database architecture with schematic diagram.   12

3. Define with two examples for each: 12

   (a) DDL

   (b) DML

   (c) DCL

   (d) TCL

4. What are the different types of Database Management System (DBMS)? Define each in brief.   12

5. Define domain constraint and key constraint with examples for each. List out any four DBMS packages available in the market.   12

6. Explain the following with example: 12
   (a) Equi-join
   (b) Natural join

7. Define left join, right join and full join operations with example for each.   12

8. Answer the following:
   (a) State the disadvantages of centralized DBMS.   6+6
   (b) State the importance of Relational Algebra.

9. Explain ACID properties of DBMS with schematic diagram.   12

10. Mention the flaws of traditional file-based system. What is a checkpoint in DBMS?

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