

BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Sales and Distribution Management

Course : SMM-6.1

Time: 4 Hours

Full Marks: 80

The figures in the 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 from the rest.

1. Answer *any ten* questions from the following: 2×10=20
- (a) What is sales management?
 - (b) Who is a salesman?
 - (c) What do you mean by closing the sales?
 - (d) State two objectives of sales training.
 - (e) What do you mean by formal sales organization?
 - (f) Define sales territory.
 - (g) What is retailing?
 - (h) Define the concept called whole selling.
 - (i) What is merchandise strategy?
 - (j) What is sales force budget?
 - (k) State any two functions of whole selling.
 - (l) What do you mean by distribution channel?
 - (m) What is channel strategy?
 - (n) Define market logistics.
 - (o) State any two importance of recruitment of sales force.
2. State the nature and importance of sales management.
3. Discuss with suitable examples different techniques of handling customer's objections in an organization.
4. Differentiate between formal and informal sales organization.
5. How do you build and maintain relationships with key clients in your territory? Discuss.
6. State the importance of timely recruitment of sales force. Why is proper compensation important for the sales force? 6+6
7. Explain the objectives and importance of sales training.
8. State the qualitative and quantitative bases to evaluate sales forces performance.
9. Differentiate between retailing and whole selling.
10. State the objectives and importance of distribution channel.
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BBA 6th Semester (Honours) Examination, 2025 (CBCS)
Subject : Industrial Relations & Industrial Relations Laws (IR & IRL)
Course : HRM-6.1

Time: 4 Hours

Full Marks: 80

*The figures in the 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 from the rest.

2×10=20

1. Answer any ten questions:

- (a) What does the term 'Industrial Relations' refer to?
 - (b) Explain the concept of Positive and Negative Discipline.
 - (c) Differentiate between Strike and Lockout.
 - (d) State any two duties of the Labour Court in India.
 - (e) Who are the actors in the IRS model proposed by Dunlop?
 - (f) Mention two merits of voluntary arbitration.
 - (g) Differentiate between lay off and retrenchment as per Industrial Disputes Act, 1947.
 - (h) What is closed shop union?
 - (i) What does worker participation in management signify in industrial organizations?
 - (j) Name any two trade unions in India.
 - (k) Why do workers join trade unions?
 - (l) How discharge is different from dismissal?
 - (m) What do you understand by 'Standing Orders'?
 - (n) What do you mean by Collective Bargaining?
 - (o) Specify two objectives of industrial relation.
2. Several factors contribute to shaping industrial relations. Analyse these factors and explain how they influence the state of industrial relations in the country. 12
 3. Discuss the theoretical foundation of Dunlop's Industrial Relations System model along with its shortcomings in the present context. 12
 4. Outline the primary objectives and key provisions of the Trade Unions Act, 1926. How does the Act help in regulating trade unions in India? 8+4
 5. Describe the mechanisms provided under the Industrial Disputes Act, 1947 for the prevention and resolution of industrial disputes. 12
 6. Explain the procedure for certification and modification of Standing Orders under the Industrial Employment (Standing Orders) Act, 1946. 12
 7. How does collective bargaining contribute to the development of labour-management relations in India? Elaborate. 12
 8. Discuss the different ways in which workers can take part in the management of industrial organizations in India. 12
 9. Advance in technology change the course of Industrial Relations in the country— Discuss. 12
- 6×2=12
- 10. Write short notes on:**
- (a) Grievance Redressal Mechanism
 - (b) Labour Court

BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Cost & Management Accounting

Course : AF-6.1

Time: 4 Hours

Full Marks: 80

*The figures in the 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 from the rest.

1. Answer *any ten* questions from the following:

2×10=20

- (a) What do you mean by Methods of Costing?
- (b) Give any two examples of direct materials of a sports club.
- (c) What do you mean by idle time?
- (d) What is a Cost-plus-Contract?
- (e) What is meant by Perpetual Inventory System?
- (f) What is the Marginal Cost Equation?
- (g) What do you mean by Abnormal Gain in process costing?
- (h) State two cost centres of a hospital.
- (i) What is purpose of drafting the Secondary Distribution Statement in the context of overheads accounting?
- (j) Give two examples of variable cost of an automobile garage.
- (k) What do you mean by Periodic Inventory System?
- (l) Mention any two industries where Job Costing is applied.
- (m) What is meant by Contribution in the context of marginal costing?
- (n) What is meant by Principal Budget factor?
- (o) What do you mean by Fixed Budget?

2. The following data relates to the manufacture of a Product K10:

Cost of Raw-materials purchased	₹2,10,000
Direct Wages	₹90,000
Labour hours worked	16,000
Labour hour rate	₹5 per hour
Office overheads	₹8 p.u.
Selling overheads	10% of Cost of Production
Units produced	4,000
Units sold	3,600
Selling Price p.u.	₹150
Opening stock of raw-materials	₹25,000
Closing stock of raw-materials	₹55,000

You are required to prepare a Cost Sheet for the Product K10.

12

3. Differentiate between

- Cost accounting & Management accounting; and
- Marginal costing & Absorption costing.

6+6

4. (a) State two industries where operating costing is applied for cost ascertainment.

(b) The following details relate to an ongoing contract of Laura & Tort Ltd. as on June 30, 2025:

Value of work certified	₹40,00,000	Total cost of contract	₹16,00,000
Cost of work uncertified	₹4,00,000	(as on 30.06.2025)	

You are required to

- calculate the amount of Notional Profit;
- ascertain the degree of completion and the amount of profit to be recognized if contract price is ₹300 lakhs; and
- ascertain the degree of completion and the amount of profit to be recognized if contract price is ₹100 lakhs.

2+(2+4+4)

5. (a) Distinguish between Cost of Production and Cost of Goods Sold.

(b) In a manufacturing company, the input has to pass through four successive processes to reach the finished product stage. The loss in process II, III and IV are $16\frac{2}{3}\%$, 20% and $16\frac{2}{3}\%$ of the input respectively. The cost of inputs required to produce 4,000 units of output is ₹21,600. The price of input is ₹20 per kg. and weight of one unit of output is 0.10 kg. Calculate the loss in Process I as percentage of output.

4+8

6. Ex Ltd. is a plastic furniture manufacturing firm which provides the following information in relation to one of its basin raw material:

Normal Usage — 100 units per day

Minimum Usage — 60 units per day

Maximum Usage — 130 units per day

Minimum Level — 1,400 units

Maximum Level — 7,800 units

Re-order Period — Normal: 25 days, Minimum: 20 days (1+2)×4

You are required to explain the meaning and compute each of the following:

- (i) ROL, (ii) ROQ, (iii) Average Stock Level, (iv) Maximum Re-order Period

7. (a) Explain the concepts of Under-absorption and Over-absorption of overheads.
(b) Discuss how these are to be treated in cost accounts. (2+2)+(4+4)

8. A factory is currently running at 50% capacity and produces 5,000 units at a cost of ₹90 p.u. as detailed below:

Materials	₹50
Labour	₹15
Factory overheads	₹15 (60% variable)
Office & Administration overheads	₹10 (50% fixed)

The current Selling Price (SP) is ₹100 p.u.

At 60% working, material cost p.u. increases by 2% and SP p.u. falls by 2%.

At 80% working, material cost p.u. increases by 5% and SP p.u. falls by 5%.

Estimate profits of the factory at 60% and 80% working and offer your comments. 6+6

9. The following figures are available from the records of Sangha Ltd. as at March 31:

	2024 (₹ lakhs)	2025 (₹ lakhs)
Sales	150	200
Profit	30	50

You are required to calculate: 3×4

- (a) P/V Ratio and total fixed expenses;
(b) Break-even level of sales;
(c) Sales required to earn a profit of ₹90,00,000;
(d) Profit or loss that would arise if the sales were ₹2,80,00,000

10. Write short notes on: 6+6

- (a) ABC system of inventory control
(b) Contribution Chart

BBA(H)-VI/SM-6.1/25

(6)

BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : System Analysis and Design

Course : SM-6.1

Time: 4 Hours

Full Marks: 80

The figures in the 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 from the rest.

1. Answer any ten questions:

2×10=20

- (a) List out the steps of SDLC.
- (b) Mention any two tools used in Structured Design.
- (c) Enlist any four constructs that are used exclusively, for physical DFD.
- (d) State any two characteristics of open system.
- (e) Mention any four elements of a system.
- (f) Differentiate between open and closed systems.
- (g) Differentiate between top-down approach and bottom-up approach.
- (h) Mention any two fact-finding techniques and define those.
- (i) What are the primary tasks of a system analyst?
- (j) What do you mean by prototyping?
- (k) What are the utilities of Decision Table?
- (l) What are the utilities of Structure Chart?
- (m) Differentiate between open-ended and closed-ended questions.
- (n) Differentiate between validity and reliability.
- (o) What is Data Dictionary?

2. How to convert a physical DFD to a logical DFD? Explain with an example.

12

3. (a) What are the basic rules to construct a DFD?

(b) Mention and define different types of feasibility study.

6+6

4. (a) Mention any six symbols as used in Entity Relationship Diagram. 6+6
(b) Explain the following with examples:
(i) Composite attribute
(ii) Derived attribute
(iii) Multi-valued attribute
5. (a) What is the advantage of drawing a logical DFD before a physical DFD for a new information system?
(b) What is Context Diagram? Explain with an example. 4+8
6. State the characteristics, advantages and disadvantages of Waterfall model. 4+4+4
7. Describe the structure of a Software Requirements Specification. 12
8. (a) Briefly explain the procedure of post-implementation review.
(b) What are the primary activities of a maintenance procedure? 6+6
9. (a) List out the names of different testing procedures.
(b) What points should be considered while constructing a data dictionary? 6+6
10. (a) Differentiate between model-driven analysis and structured analysis.
(b) What are the components of feasibility study report? 6+6
11. Draw the schematic diagram of a Spiral model and explain different phases of this model. 12
12. Write short notes on the following: 6+6
(a) Input Design
(b) Procedure Design
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