

MARCH -2025 – 2 - 2913
B.B.A. Sem. -IV (NEP) Examination
Course Implemented From June-2023
March -2025

Major-II : Strategic Management (MS23MJDSCBBA-401-B)

Marks : 50

Time : 2½ Hours

1. Explain characteristic of Strategy? Also explain process of Strategic Management. 10
- OR**
- Explain terms of Vision, Mission and Business definitions in strategic Management.
2. Write a note on Porter's Five force model and BCG model. 10
- OR**
- Write a note on PESTEL analysis and Value chain Model.
3. Discuss Growth and Stability Strategy under corporate level Strategy. 10
- OR**
- Discuss Cost leadership and Differentiation Strategy under Business level Strategy.
4. Explain Strategic Alliance with its types. 10
- OR**
- Explain Problems faced by Indian companies in Strategic Alliance.
5. **Choose correct Option.** 10
1. A Strategy is designed to meet long-term _____ of a company. (objectives / costs)
 2. Core competency is a unique strength that provides a firm with a _____ advantage. (competitive, temporary)
 3. Business-level strategy focuses on gaining a competitive advantage in a _____. (specific market / national economy)
 4. International Strategy focuses on expanding a company's operations across _____. (borders / employees)
 5. SWOT analysis includes Strengths, Weaknesses, Opportunities and _____. (Threats / Trends)
 6. Strategic decisions are easily reversible. (True / False)
 7. SWOT analysis is used for both internal and external environmental scanning. (True / False)
 8. Concentration strategies reduce the risk of dependence on a single product or market. (True / False)
 9. International Strategy and corporate Strategy are unrelated. (True / False)
 10. Strategy is only concerned with financial goals. (True / False)
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MARCH -2025 – 2 - 2917
B.B.A. Sem. -IV (NEP) Examination
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VAC : Integrated Personality Development Course - II (MS23VACBBA-405)

al Marks : 25

Time : 2 Hours

Instructions: Figures to the right indicate marks.

Q. 1 For each question choose Only One Option and write it on the answer sheet given to you. (Attempt Any 15 Questions out of 17) 15

1. Short term goals should be time-bound.
A. True B. False
2. There is no risk of addiction when smoking cigarettes occasionally to please one's friends.
A. True B. False
3. Being generous can make us happier.
A. True B. False
4. Working in a team helps you gain new perspectives.
A. True B. False
5. Legends create everlasting impressions.
A. True B. False
6. Moral values are universal necessity.
A. True B. False
7. Death can teach us about life.
A. True B. False
8. What does 'S' stand for in the "SMART" method (used to define short-term goals)?
A. Specific B. Standard C. Superb D. Simple
9. Who supported Mahatma Gandhi as his personal secretary for 25 years?
A. Vallabhbhai Patel B. V.P. Menon
C. Vithalbhai Patel D. Mahadev Desai
10. Which of the below is not an effective method for relieving stress?
A. Meditation B. Rest C. Exercise D. Smoking
11. Which of the following is a fixed-voluntary cost?
A. Rent B. Gym membership C. Medicine D. Food
12. 'Mindless web-browsing' best fits into which one of the below categories?
A. Important & Urgent B. Important but not Urgent
C. Not Important but Urgent D. Not Important & Not Urgent
13. Asking for forgiveness is an act of the _____.
A. Courageous B. Weak C. Foolish D. Shy

14. How can we create a good environment for ourselves?
- A. Read good books
 - B. Watch T.V.
 - C. Eat more food
 - D. Keep negative thoughts
15. Neel's friend encourage him to smoke some cigarettes because he believes that 'there is no harm in trying it once'. Why should Neel decline his friend's offer to smoke?
- A. Smoking is harmful and can become addictive
 - B. Smoking can be an unpleasant experience for beginners
16. Which of the following do you think is the most effective method to become more productive?
- A. Create and follow a schedule while neglecting everything else.
 - B. Find your biggest priorities and ensure they are scheduled and completed.
17. 'Resentment is like drinking poison and then hoping it will kill your enemies.'- What is the most useful lesson to learn from this famous quote by Nelson Mandela?
- A. Keeping bitter emotions for those who have hurt us will only prove to be self destructive. So, we should learn to forgive others for our own peace of mind.
 - B. Keeping bitter emotions for your enemies is unlikely to inflict harm on them. It is better to act upon it instead.

Que. 2 What are the four things to become value-based citizens?

10

OR

Que. 2 Explain the five key reasons for why we need financial planning now for a better tomorrow.

10

MARCH -2025 – 2 - 2915
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AEC : Business Correspondence - II (MS23AECBBA-404)

Total Marks : 25

Time : 1 Hours

Instructions: Figures to the right indicate marks.

- Que. 1** Draft Any One of the following bank correspondence letter: 06
- (a) Draft a intimation for loss your Debit card to Bank.
- (b) Write Complain for Wrong calculation of Interest on your Home loan.
- Que. 2** Explain as per given. (Any One) 06
- (a) Write a requesting letter to your bank to stop payment of Cheque.
- (b) How to book FD in the bank write steps of it.
- Que. 3** Explain as per given. (Any One) 06
- (a) Make Ad copy for Promotion of a new launched iphone MOBILE.
- (b) Prepare Ad copy for promote your new FAST FOOD RESTORENT.
- Que. 4** Solve Reading Comprehension from the following passage. 07
- In the 16th century, an age of great marine and terrestrial exploration. Ferdinand Magellan led the first expedition to sail around the world. As a young Portuguese noble, he served the king of Portugal, but he became involved in the quagmire of political intrigue at court and lost the king's favour. After he was dismissed from service by the king of Portugal, he offered to serve the future Emperor Charles V of Spain.
- A papal decree of 1493 had assigned all land in the New World west of 50 degrees W longitude to Spain and all the land east of that line to Portugal. Magellan offered to prove that the East Indies fell under Spanish authority. On September 20, 1519, Magellan set sail from Spain with five ships. More than a year later, one of these ships was exploring the topography of South America in search of a water route across the continent. This ship sank, but the remaining four ships searched along the Southern peninsula of South America. Finally they found the passage they south near 50 degrees S latitude. Magellan named this passage the Strait of All Saints, but today it is known as the Strait of Magellan.
- One ship deserted while in this passage and returned to Spain, so fewer sailors were privileged to gaze at that first panorama of the Pacific Ocean. Those who remained crossed the meridian now known as the International Date Line in the early spring of 1521 after 98 days on the Pacific Ocean. During those long days at sea, many of Magellan's men died of starvation and disease.
- Late, Magellan became involved in an insular conflict in the Philippines and was killed in a tribal battle. Only one ship and 17 sailors under the command of the Basque navigator Elcano survived to complete the westward journey to Spain and thus prove once and for all that the world is round, with no precipice at the edge.
1. The 16th century was an age of great _____ exploration.
1. cosmic
2. land

3. mental
4. common man
5. None of the above
2. Magellan lost the favour of the king of Portugal when he became involved in a political _____.
1. entanglement
2. discussion
3. negotiation
4. problem
5. None of the above
3. The Pope divided New World lands between Spain and Portugal according to their location on one side or the other of an imaginary geographical line 50 degrees west of Greenwich that extends in a _____ direction.
1. north and south
2. crosswise
3. easterly
4. south east
5. north and west
4. One of Magellan's ships explored the _____ of South American for a passage across the continent.
1. coastline
2. mountain range
3. physical features
4. islands
5. None of the above
5. Four of the ships sought a passage along a southern _____.
1. coast
2. inland
3. body of land with water on three sides
4. border
5. Answer not available
6. The passage was found near 50 degrees S of _____.
1. Greenwich
2. The equator
3. Spain
4. Portugal
5. Madrid
7. In the spring of 1521, the ships crossed the _____ now called the International Date Line.
1. imaginary circle passing through the poles
2. imaginary line parallel to the equator
3. area
4. land mass
5. Answer not available

MARCH -2025 - 2 - 2914
B.B.A. Sem. -IV (NEP) Examination
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MDC : Project Management (MS23MDCBBA-402)

Total Marks : 50

Time : 2½ Hours

Que. 1 Introduce Entrepreneur, Entrepreneurship and Entrepreneurship Development and Further Discuss Characteristics of Entrepreneur in Detail. **10**

OR

Que. 1 (a) Discuss the Role of Small Business in Economic Development in Detail. **05**

(b) Discuss Role of Government in Promoting Small and Medium Enterprises in Detail. **05**

Que. 2 What is Preliminary Screening Process of New Ideas? Discuss in Detail. **10**

OR

Discuss the Market and Demand Analysis Process in Detail.

Que. 3 Discuss Technical Analysis of any new Feasibility Project. **10**

OR

Discuss the Term loan Procedure in Detail.

Que. 4 Prepare a Short Proposal of Any Feasibility Report. **10**

OR

Explain Cover page, Executive Summary, Bibliography, Annexure and Acknowledgement.

Que. 5 Explain the terms. (Any Five) **10**

1. Company Description
2. Means of Finance
3. Delphi Method
4. Small Business
5. Preface
6. Primary Data

MARCH -2025 - 2 - 2912
B.B.A. Sem. -IV (NEP) Examination
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Major-II : Management Accounting (MS23MJDSCBBA-401-A)

Total Marks : 50

Time : 2½ Hours

Que. 1 What is Management Accounting? Differentiate Management Accounting and Cost Accounting. **10**

OR

Que. 1 Laxmi company wants to prepare its production budget. It manufactures three products A, B and C. The sales budget for 2024 of the company shows the sales of 83,200, 72,840 and 88,400 units respectively of the three products. The details of their opening and closing stock are as follows: **10**

Product	Opening Stock	Closing Stock
A	16,000 units	20,800 units
B	12,000 units	11,160 units
C	20,000 units	27,600 units

From the above information, prepare Production Budget for the year 2024.

Que. 2 Prepare Cash Budget for July to December 2024 from the following information: **10**

1. Estimated sales and Raw Materials:

Month	Sales (Rs.)	Raw Materials (Rs.)
May	75,000	37,500
June	75,000	37,500
July	1,50,000	52,500
August	2,25,000	3,67,500
September	3,00,000	1,27,500
October	1,50,000	97,500
November	1,50,000	67,500
December	1,37,500	37,500
January	75,000	--

2. Collection estimates : (a) within the month of sale: 5% (b) during the month following the sale : 80% (c) during the second month following the sale : 15%

3. Payment for raw materials is made in the next month i.e. the month after the purchase.

4. Salary Rs. 11,250. Lease payment Rs. 3,750, Miscellaneous expenses Rs. 1,150 are paid each month.

5. Monthly depreciation Rs. 15,000.

6. Income tax Rs. 26,250 each in September and December.

7. Payment for Research in October Rs. 75,000.

8. Opening balance on 1st July Rs. 55,000.

OR

Que. 2 A Factory is producing product X. its installed production capacity is 40,000 units per annum. Estimated cost of production at 40% and 60% of installed capacity is as follows. **10**

Particulars	40% (Rs.)	60% (Rs.)
Materials	2,00,000	3,00,000
Wages	1,20,000	1,80,000
Direct Expenses	80,000	1,20,000
Factory Overheads	3,50,000	4,00,000
Office Overheads	2,50,000	2,90,000
Selling expenses	1,40,000	1,60,000
Total Cost	11,50,000	14,50,000
Profits or Losses	-1,10,000	+1,10,000
	(Losses)	(Profits)

You are requested to prepare flexible budget and find out profits or losses for the production at 50%, and 90% production capacity.

Que. 3

Uma Ltd. Manufacturing two products O and P. The following details relate to two products as under: 10

Particulars	Product O	Product P
Sales Price	Rs. 145	Rs. 98
Direct material	Rs. 50	Rs. 40
Direct Labour Hours (Wag Rate Rs. 1 per hour)	25 hours	10 hours
Variable Overhead (% of Direct labour)	80%	80%
Total Fixed Overheads Rs. 5,000		

If the labour is an short supply, then production of which type of product is profitable? If the production capacity of the factory is 1,000 units of O and 2,000 units of P and the labour hours available are 40,000 then how much of each product should be manufactured to get the maximum profit.

OR

Que. 3

Write notes on Relevant Cost and Marginal Cost. 10

Que. 4

Explain External Reports and Internal Reports in Details. 10

OR

Que. 4

What is Responsibility Accounting? Explain its Limitations. 10

Que. 5

Select the correct answer. 12

- Which of the following best defines Management Accounting?
 - Recording financial transactions
 - Preparing tax returns
 - Providing financial and non-financial information for decision making
 - Auditing financial statements
- Which of the following is a limitations of Management Accounting?
 - Based on past data
 - Lack of standardized format
 - Subjectivity in decision making
 - All of the above
- Which branch of accounting focuses on decision making and business strategy?
 - Financial Accounting
 - Management Accounting
 - Cost Accounting
 - Tax Accounting
- Which of the following is not a function of Budgetary Control?
 - Planning
 - Coordination
 - Decision making
 - Eliminating all Risks
- Which of the following is not included in a Cash Budget prepared using the receipt and payment method?
 - Cash Sales
 - Depreciation Expenses
 - Loan Repayments
 - Collection From Debtors
- Which of the following costs remain unchanged in a Flexible Budget?
 - Fixed Costs
 - Variable Costs
 - Semi-Variable Costs
 - Direct Material Costs
- Decision making is a Process of selecting best alternatives from....
 - One Option
 - Two or More Alternatives
 - No Alternatives
 - A Single best Choice
- Differential cost is also known as....
 - Fixed Cost
 - Opportunity Cost
 - Incremental Cost
 - Sunk Cost
- Which types of reports is prepared regularly to provide ongoing information to management?
 - Special Report
 - Routine Report
 - Analytical Report
 - Informal Report
- A department responsible for both generating revenue and controlling cost is known as a...
 - Cost Center
 - Revenue Center
 - Profit Center
 - Investment Center

MARCH -2025 - 2 - 2911
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Major-I : Taxation (MS23MJDSQBBA-401)

Total Marks : 50

Time : 2½ Hours

Que. 1 Explain the difference between Direct Tax and Indirect Tax. 12

OR

Que. 1 Give the definition of Any Two. 12

1. Agriculture Income
2. Income
3. Assessment Year Previous Year
4. Assessed

Que. 2

Shri Bradman, a non-resident furnished the following particulars of his income earned during the previous year relevant assessment year 2023-24. 13

	Rs.
1. Interest on Japan Development Bonds (one-third is received in India.	2,70,000
2. Income from agriculture in Bangladesh received there but later on remitted to India.	93,000
3. Income from property in London received outside India.	5,50,000
4. Income earned from business in Germany which is controlled from Delhi (Rs. 25,000 is received in India)	65,000
5. Interest on F.D paid by an Indian Company but received outside India	40,000
6. Profit from Business in Ahmedabad and managed from outside India	3,27,000

Calculate his gross total income for A.Y. 2023-24, if he is a Non-resident or Ordinarily resident or resident but not Ordinarily resident.

OR

Que. 2 A. Mr. Kakkad stayed in India for the period mentioned below after his first arrival. Determine his residential status for the Assessment Year 2023-24. 08

Accounting Year	Days of Presence
2018-19	70
2019-20	130
2020-21	120
2021-22	100
2022-23	90

B. Discuss the conditions for Resident, Non-resident and ordinary resident. 05

Que. 3

Dr. Parth perform his duties in Helix Hospital of Rajkot. Find out his taxable income from salary for the A.Y. 2023-24 from the particulars given below: 13

1. Basic salary per months Rs. 40,000
2. Dearness Allowance – 50% of basic salary
3. Bonus (Annual) Rs. 30,000
4. Transport Allowance Rs. 1,800 per month

5. City Compensatory Allowance per month Rs. 1,000
6. Educational Allowance for 3 children (annual) Rs. 7,500
7. He contributes 14% to recognize P.F. His employer contributes to P.F. at the same rate. The interest added to recognized P.F. is Rs. 20,160 at the rate of 12%.
8. He has been Provided a house in Rajkot by his employer with the furniture costing Rs. 3,00,000. The population of Rajkot city is less than 25 Lakhs. The hospital has made the deduction of Rs. 1,000 from his salary per month for the said perquisite.
9. The employer has provided a car of 1.8 c.c. the car is used for personal as well as office purposes. The maintenance and driver's salary expenses are paid by the hospital.
10. Dr. parth has made the following payments during the previous year:

Professional Tax (annual)	Rs. 2,400
Investment in P.P.F.	Rs. 50,000
LIC Premium	Rs. 20,000
Repayment of Housing Loan (excluding interest)	Rs. 20,000

OR

Que. 3

Shri Vijayraj is a specified employee in Surat. Calculated his taxable income of salary and total taxable income from the following particulars for the assessment year 2023-24.

13

1. He joined in the grade of Rs. 14,000-1,000-20,000-2,000-36,000 on 1-1-2016
2. DA 30% of basic salary
3. Bonus Rs. 50,000
4. Entertainment Allowance Rs. 2,000 per month.
5. Transport Allowance Rs. 1,800 per month.
6. Education Allowance Rs. 8,400 for three children and Hostel Allowance Rs. 8,600 for one child.
7. He contributes in recognized provident fund at 15% of basic salary. The company also contributes an equal amount.
8. Interest credited to recognized provident fund at 15% amounts to Rs. 15,000.
9. Medical Allowance Rs. 1,000 per month.
10. The company has paid Rs. 25,000 for compensation of injuries suffered during the office hours.
11. The company has paid Rs. 40,500 for his family members' medical treatment.
12. He has been provided a resident accommodation for that the Company pays rent of Rs. 5,000 per month. The company also provides furniture costing Rs. 2,41,900. The company deducts Rs. 2,000 per month from his salary.
13. During the year he has paid.

Professional Tax	2,400
Life Insurance Premium	25,000
(On an Insurance Policy of Rs. 15,00,000 taken before 1-4-12)	
Contribution in P.P.F.	45,000
Repayment of Housing loan	32,000
(Including interest of Rs. 2,000)	

Que. 4

Shri Rajnikant Shah is the owner of three houses. On the basis of the following information, compute his taxable income under the head "Income from House Property" for the assessment year 2023-24

12

Particulars	House-1 (Rs.)	House-2 (Rs.)	House-3 (Rs.)
Use of House	Let out for residence	Let out for Business	For self residence
Municipal Valuation (annual)	36,000	90,000	1,20,000
Fair Rent (annual)	40,000	84,000	--
Receivable Rent (annual)	36,000	72,000	--
Standard Rent (annual)	42,000	--	1,42,000
Municipal Taxes (paid)	2,000	4,000	4,000
Interest on loan for Construction	10,000	--	35,000
Capitalized interest of pre-construction period (total)	10,000	--	40,000
Vacancy period	1 month	--	--
Unrealized Rent	4,000	--	--
Undeceived Rent (yet to be received)	--	6,000	--
Land Revenue	3,600	4,800	2,400
Construction completed on	31-1-19	30-6-22	31-3-07

OR

Que. 4

Shri Parv owns four houses, the details of which are as under:

12

Particulars	House-1 (Rs.)	House-2 (Rs.)	House-3 (Rs.)	House-4 (Rs.)
Municipal Value	60,000	40,000	81,000	96,000
Fair Rent	45,000	42,000	90,000	90,000
Rent Receivable (monthly)	4,500	3,200	--	--
Municipal tax paid	10%	--	10%	2.5%
Standard Rent	57,000	15,000	--	--
Int. on loan for construction period (capitalized)	30,000	15,000	--	30,000
Int. paid during construction period (capitalized)	80,000	300	--	12,000
Int. on loan taken for payment of municipal taxes.	200	--	--	--
Outstanding rent	9,000	--	--	--
Nature of occupation	Let out for residence	Let out for residence	For own business	Self occupied
Year of completion of construction	2020-21	2018-19	2018-19	2019-20