MARCH – 26 – 02 - 2596

B. B. A. Sem - IV (NEP Course) Examination

March - 2026

Strategic Management - MS23MJDSCBBA - 401B

Marks : 50 **Time: 2 ½ Hr**

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1. What is Strategic Management? Discuss the Concept and Elaborate Vision Mission and Objectives in Detail 10

OR

1. Discuss the Process of Strategic Management in Detail 10

2. Discuss GE 9 Cell model and BCG Matrix in Detail 10

OR

2. Elaborate PESTLE and Porter's Five Force Model in Detail. 10

3. Discuss Growth and Diversification Strategies in Detail 10

OR

3. Discuss Generic 5 Strategies in Detail 10

4. Discuss the role of Corporate Governance in India in Detail. 10

OR

4. Discuss Meaning of Strategic Alliance and Problems of Strategic Alliance in Detail 10

5. Explain the terms (Any Five) 10
   1. Strategic Business Units (SBUs)
   2. Merger and Acquisition
   3. International Strategy
   4. Value Chain Model
   5. SWOT of Any corporate
   6. Joint Venture

MARCH – 26 – 02 - 2595

B. B. A. Sem - IV (NEP Course) Examination

March - 2026

Management Accounting - MS23MJDSCBBA – 401-A

Total Marks : 50 **Time : 2 ½ Hours**

1. Explain the term "Management Accounting" and discuss its scope. State how it assists the management. 10

OR

1. Define "Budget" and "Budgetary Control" Also states the objectives of Budgetary Control. 10

2. Draw out cash Budget of Ambaji trading Co. Ltd for April to June 2012 from the following information : 10

1. Cash and bank Balances on 1-4-2012 Rs. 40,000

2. Sales

	Actual		Budgeted
January	1,40,000	April	1,40,000
February	1,50,000	May	1,60,000
March	1,30,000	June	1,30,000

3. Purchases :

	Actual		Budgeted
January	70,000	April	70,000
February	80,000	May	90,000
March	70,000	June	70,000

4. Wages and Expenses :

	Actual			Budgeted	
	Wages	Expenses		Wages	Expenses
			April	20,000	12,000
February	22,000	10,000	May	25,000	14,000
March	16,000	12,000	June	16,000	14,000

5. Machinery purchased for Rs. 50,000 in April
6. Income-tax Paid Rs. 40,000 in May
7. Rent Rs. 700 payble each month, not included in expenses
8. 80% of purchase and sales are on credit terms
9. Time Lag:

Credit Sales	2 Months
Credit Purchase	1 months
Wages	½ months
Expenses	¼ months

OR

2. From the following details of Oracle Ltd, prepare Cash Budget for Four months ending on 31-7-2026, 10

Month	Purchase Rs.	Sales Rs.	Labour Rs.	Factory Exp Rs.	Admin Exp Rs.
March	-	-	25,000	20,000	10,000
April	1,80,000	2,90,000	30,000	15,000	10,000
May	1,65,000	3,20,000	50,000	22,000	12,000
June	2,02,500	3,30,000	50,000	30,000	12,000
July	2,00,000	3,40,000	60,000	36,000	11,000

Additional other Details :

1. Estimated cash balance on 1-4-2026 is Rs. 1,10,000
2. 20% of purchase is on cash basis, Creditors for purchases are paid in next monthof purchase
3. 30% of sale is cash sale

4. 75% amount of credit sale is received in next month of selling (i.e. March recd. In April and so on) while remaining 25% amount is received in second month from month of selling (i.e. March recd. In May and so on)
5. Time lag for payment of labour is % month, Factory exp. Is % month and Admin exp. Is one month
6. On 31-3-2026 balances of Debtors A/c is Rs. 1,80,000 (Rs. 40,000 for sale of February and Rs. 1,40,000 for sales of March) and Creditors A/c is Rs. 1,65,000
7. Rs. 10,000 for interest on debentures will be paid on 30-6-2026

3. Dinesh Ltd. is currently operating at 80% of its total (100%) capacity has the following particulars: 10

	Rs
Sales	32,00,000
Direct Materials	10,00,000
Direct Labour	4,00,000
Variable Overhears	2,00,000
Fixed Overheads	13,00,000

An export order is received that would utilize half of its 100% capacity of the factory. Export order is priced 10% below the domestic sales price. The following alternatives are available to the management:

1. Reject the order fully and continue with the domestic sales only. (as at present capacity)
2. Accept the order and continue with the domestic sales at 50% of the total capacity.
3. Accept the order and continue with the domestic sales (as at present capacity) but that will require the following additional expenses :
   a. Buying equipment that will increase capacity by 10%. This will increase the fixed cost by Rs. 1,00,000
   b. For rest of the increased capacity overtime work is required by the workers for this, the workers will have to be paid one and a half times of the normal wage rate.

Prepare a comparative statement of profitability for each of the above three alternatives and also suggest which alternative should be accepted according to you ?

OR

3. Due to the depression in Business of Gujarat Ltd. the management is thinking of closing down the business temporarily. The following information is available from its budget in that respect : 10

1. If the business is closed, the fixed expenses will be Rs. 19,500.
2. Generally the fixed costs are Rs. 27,700 when the business is continuing
3. At 40% production capacity, its total cost (fixed and variable) is Rs. 54,000 and at 60% production capacity the total cost is Rs. 80,000.
4. The present sale at 50% production capacity is Rs. 36,000 per annum.
5. The shut-down cost will be Rs. 4,700. In addition, the machine maintenance costs is expected to be Rs. 100per month
6. When the production will be restarted the expenses of restarting the machine will be Rs. 3,500 and expenses of training workers will amount to Rs. 1,000.
7. It was found on investigation that the sales will reach 75% capacity to Rs. 1,20,000 after one year.

On the basis of above information, give your opinion whether the production must be suspended for 12 months or be continued.

4. What do you mean by reporting to management ? What is the difference between routine reports and special reports ? 10

OR

Give three examples of reports submitted to the Board of Directors. Also explain essential features of an effective reports. 10

5. MCQs: 10

1. In order to evaluate the capital project which of the following is used
   - A. Control Accounting
   - B. Cost Accounting
   - C. Inflation accounting
   - D. Management Accounting
2. A Budget is a _____
   - A. Forecast of future activities
   - B. Chart of future profit or loss
   - C. Statement of non- financial objectives
   - D. Non-integrated plan
3. Budget is prepared for period of future time
   - A. Definite
   - B. 1 Year
   - C. Indefinite
   - D. 2 Year
4. Which of the following statements is true in the context of limitations of cash budget ?
   - A. It is not possible to decide as to when cash has to be raised with the help of cash budget
   - B. It is of no use in planning capital budget plan
   - C. It is not difficult to estimate cash receipts and payments
   - D. As it is expensive, small firms cannot adopt it
5. Contribution Margin is known as:
   - A. Net Income
   - B. Standard income
   - C. Marginal income
   - D. Gross income

MARCH – 26 – 02 - 2594
B. B. A. Sem - IV (NEP Course) Examination
March - 2026
Taxation – MS23MJDSCBBA - 401

Total Marks : 50 **Time : 2 ½ Hours**

1. Classify the following in the light of the definition of person. 10
   1. Javerchand Meghani 2. State Bank of India
   3. HNG University 4. Ram–Rahim Nagar Co-op Housing Society
   5. Joint Family of Mr. and Mrs. Patel and their children
   6. M/s Jivanlal & Son 7. Romex Private Ltd.
   8. Ahmedabad Textile Industry's Research Association
   9. AB Plastic Co. Ltd. 10. Chamber of Commerce

2. Mr. Patel who is an American citizen and not a person of Indian origin came to India for the first time from U.S.A. on 1st April 2018. He stayed here at a stretch for 3 years and left for Germany on 1-4-2021. He returned to India on 1-7-2022 and remained in India till 1-12-2022. When he went back to U.S.A., he again came to India taking an employment in Mumbai branch of an American company on 25-1-2025.
   Determine the residential status of Mr. Patel for the Assessment Year 2025-26. 10

OR

2.a Write the differences between Direct taxes and Indirect tax. 05
2.b Write a short note on Deduction U/s 80(C) 05

3.a Shri Yogesh furnishes the following particulars of his income earned during the previous year relevant to the Assessment Year 2025-26. 05

		Rs.
1.	Income from salary, consultancy and interest income earned and received in Dubai	36,00,000
2.	Business income accrued and received outside India controlled from Dubai	13,00,000
3.	Income from another business accrued and received in Dubai but business controlled from India	9,00,000
4.	Interest on term deposit with State Bank of India, Mumbai Branch	9,50,000
5.	Life insurance premium paid in India	3,10,000

Find out his Total Gross Income for the Assessment Year 2024-25 :
   I. If he is an Ordinary Resident.
   II. If he is Resident but Not Ordinarily Resident
   III. If he is Non-Resident

3.b Write a short note on Person. 05

OR

3. Swamiji is working as a manager of a private company. The details regarding the previous year ending 31st March 2025 are as under. Compute the taxable income from salary for A.Y. 2025 - 26. 10
   1. He received net basic pay (annual) Rs. 7,20,000.
   2. His contribution to recognized provident fund is @ 13%.
   3. Education allowance Rs. 700 per month for two children.
   4. A flat in Mumbai is given by the company. The company paid Rs. 1,08,000 annually as rent for this flat.
   5. The company paid Rs. 1,800 per month as salary of domestic servant.
   6. From 1st July 2022, a motor car having 1,800 cc capacity (big) with driver is provided by the company. The company paid all expenses.used for both purposes
   7. In earlier previous year(2024-25), he had retired from Guruji Ltd. Of Delhi.On 1-1-22, he received Rs. 1, 20,000 as commuted pension from the former employer, which was @75% of total commutable pension. He did not receive gratuity from Guruji Ltd.Co.
   8. Rs. 1,600 was monthly pension fixed from Guruji Ltd. at the time of retirement.
   9. He has paid Rs. 48,000 as his club expenses.
   10. Rs. 200 per month as professional tax is deducted from salary.

4. Suhani is a owner of three houses. From the following details. Find out the taxable income from house property for A.Y. 2025-26 10

Particulars	House No 1	House No 2	House No 3
1. Usage	Let-out	Let-out	Self-occupied
	Rs	Rs	Rs
2. Municipal value	60,000	30,000	5,00,000
3. Fair rent	96,000	44,400	-
4. Standard rent	84,000	42,000	-
5. Rent receivable	1,14,000	48,000	-
6. Un realized rent	9,500	-	-
7. Vacancy period	3 months	½ months	-
8. Local tax	5%	4%	10%
9. Interest on loan for construction	?	-	43,790

On 31-12-2018, a loan of Rs. 2,40,000 was taken at the rate of 12% for the construction of House No. 1. The construction was finished on 1-4-2021 entire loan was repaid on 30-9-2024.

OR

4. Shree ketan owns three residential houses, particulars of which are as under: 10

Particulars	House-1 (Let-out) (Rs.)	House-2 (Self-occupied) (Rs.)	House-3 (Self-occupied) (Rs.)
1. Municipal Valuation	1,20,000	45,000	60,000
2. Standard Rent	1,00,000	43,000	56,000
3. Fair Rent	1,30,000	-	56,000
4. Rent receivable (monthly)	12,000	-	-
5. Municipal Taxes	20,000	4,500	10 % (Unpaid)
6. Interest on housing loan	50,000 (paid)	17,500 (unpaid)	8,000 (paid)
7. Vacancy period	1 month	-	-
8. Insurance premium	2,400	800	1,200
9. Date of completion of construction	1-11-2019	1-3-2020	31-03-2019
10. Interest on loan paid during construction period	30,000	12,000	8,000

Other details:

1. Two months' rent was not received from the tenant of House-1.
2. Municipal taxes of House-1 includes Rs. 10,000 of F.Y-2022-23.
3. Interest on housing loan of House-1 includes Rs. 26,000 of F.Y-2022-23

Compute the taxable income of Shree Ketan under the head Income from House Property for the A.Y. 2024-26.

5.a Ms. Pushpaben is getting entertainment allowance of Rs. 1,000 p.m. Her basic salary during the previous year was Rs. 64,000 p.m. Calculate exempted amount of entertainment allowance if she is government employee and other employee in both the cases. 05

5.b Shri Anil Sheth of Surat draws Rs. 2,40,000 p.a. as basic salary, Rs. 80,000 p.a. as D.A. (which is added to salary for P.F. purposes) and Rs. 80,000 p.a. as house-rent allowance. He has actually paid Rs. 96,000 p.a. as rent for his residential house.

Ascertain the amount of exempted house-rent allowance for the assessment year 2025-26. 05

OR

5. Mr. Jagdish retired after 35 years and 7 month service from private firm. At the time of retirement on 31-12-2021. His monthly salary was Rs. 20,000. Every year he got an increment of Rs. 2,000 on 1st July. At the time of retirement, he got commuted pension of Rs. 2,40,000 computed @ 60% of total commuted and gratuity of Rs. 4,50,000. D.A. was 50 % of basic salary (60 % D.A. was considered for retirement benefit). Calculate taxable amount of gratuity and pension. 10

MARCH – 26 – 02 - 2593
B. B. A. Sem - IV (NEP Course) Examination
March - 2026
Project Management - MS23MDCBBA - 402

Total Marks : 50 **Time: 2 ½ Hours**

1. Define entrepreneur and explain characteristics of an entrepreneur 10

OR

1. Explain the role of small business in economic development. 10

2. Discuss Preliminary Screening in start-up planning. 10

OR

2. Explain any two demand forecasting methods. 10

3. Explain factors affecting location in respect of technical analysis. 10

OR

3. Explain procedure for procurement of project loan. 10

4. Define any 4 terms 10

1.	Preface	2.	Products & Service	3.	Acknowledgement
4.	Operational Plan	5.	Index	6.	Bibliography

5. Choose the correct Option. 10
   1. Entrepreneurship involves starting a _____ venture. (business / vacation)
   2. Preliminary screening evaluates project _____ (feasibility / decoration)
   3. Demand forecasting predicts the future____ (sales / rainfall)
   4. Financial projections estimate ______ requirements. (fund / clothing).
   5. Loan appraisal is done by _____ institutions. (financial / sports)
   6. Small businesses create employment. (True / False)
   7. Idea generation is part of start-up planning. (True / False)
   8. Technical analysis ignores manpower needs. (True / False)
   9. Project proposals include marketing plans. (True / False)
   10. Loan disbursement occurs after approval. (True / False)

MARCH – 26 – 02 - 2592
B. B. A. Sem - IV (NEP Course) Examination
March - 2026
IPDC II – MS23VACBBA - 405

Total Marks : 25 **Time: 2 Hours**

1.a For each question choose Only One Options and write it on the answer sheet given to you. Attempt any 15 questions out of 17. 15

1. We should learn to be adaptable when working in a team
   A. True B. False
2. An aggressive leadership style is generally the most effective
   A. True B. False
3. Unfair treatment promotes a productive environment
   A. True B. False
4. Asking for forgiveness is an act of a coward
   A. True B. False
5. Realising our lifespan as finite can allow us to become more productive
   A. True B. False
6. Moral values are a universal necessity
   A. True B. False
7. Drug addictions can negatively impact which of the following
   A. Health B. Wealth C. Family D. All the above
8. How did Tenzing Norgay climb Mount Everest ?
   A. With unselfish teamwork B. With agility and recklessness
   C. By trying to get ahead on his own D. With persistent fast speed
9. Which of the following does NOT contribute to being a good team player ?
   A. Sacrifice B. Value each team member
   C. Make sure to claim your credit D. Learn to change, change to learn
10. Which of the following are NOT one of the powerful thoughts explored in the lecture - Timeless Wisdom for Daily Life ?
    A. Live every day as if it were your last B. Look beyond the body
    C. Whatever happens, happens for the best D. When the going gets tough, the tough get going
11. Which of the following does NOT directly benefit from financial planning ?
    A. Retirement B. Purchasing a house
    C. Exam technique D. Emergencies
12. How can we create a good environment for ourselves ?
    A. Read good books B. Watch popular shows
    C. Keep negative thoughts D. Eat more food
13. Short term goals should be.... ?
    A. Vague B. Not be time - bound
    C. Relevant to your long - term goal D. Hard to achieve
14. Amit is a very bright student. He wants to be an engineer and get entry to the best company in his field.He has just got admission into the engineering institute that he desired, now what should Amit follow:
    A. Amit should try to settle down into the new atmosphere, observe what others are doing and should follow in their footsteps.
    B. Amit should define some short-term goals that will help get entry into the company of his choice

MARCH - 26 - 02 - 2591

B. B. A. Sem - IV (NEP Course) Examination

March - 2026

Business Correspondence II - MS23AECBBA - 404

Total Marks : 25 **Time : 2 Hours**

1.a Draft a Letter to Change Nomination in Your Bank. 05

1.b Draft a Letter to Intimate Wrong Entry in Passbook. 05

OR

1.a Draft a Letter to Bank Manager to Open RD. 05

1.b Draft a letter to Issue new Debit Card for your Saving Account. 05

2.a Prepare an AD copy promoting Exhibition in your city. 06

OR

2.a Prepare an AD copy for Sweet Mart. 06

2.b Read the following Passage and summarize in 1/3rd of its length with suitable title 04

International trade creates energy impacts via demand for global transport, in particular within industries such as shipping. Global energy consumption for freight is projected to grow from 40 quadrillion Btu in 2012 to 60 quadrillion Btu in 2040, with marine vessels accounting for nearly a third of the total, and maritime transport is responsible for around 2.5% of global greenhouse gas emissions. Many articles address the fact that changes in international trade policy could have major energy impacts, including through global freight demand. However, most analyses of international trade and energy consumption discuss ways in which transportation changes can impact trade rather than vice versa, or they discuss trade dynamics without discussing policy. This issue is connected to agricultural policy, because a significant proportion of global freight relates to food consumption and policies relating to the sourcing of food internationally. There is not scope to cover the agricultural sector in detail within this article, but this constitutes another example of the importance of looking at cross-cutting and interconnected impacts across a nexus of policies from multiple sectors.

Elsewhere in the trade policy literature, some articles examine the ways in which shifts in trade policy could contribute to clean energy objectives or emissions reduction targets, for example by setting export tax rates to discourage energy-intensive exports, addressing obstacles to clean energy trade, or formulating trade strategies to address climate goals. We found a substantial body of analysis, all peer-reviewed, on the impacts of trade "openness on energy consumption; these articles focus on a range of national and international contexts, and come to divergent conclusions about the energy consumption consequences of international trade.

3. Discuss the following (any five) 05

a. Punch Line

b. Nomination

c. AD Copy

d. Fix Deposit

e. Caption Line

f. State names of 3 private banks
