



**UNIVERSITY OF NORTH BENGAL**  
BBA Honours 6th Semester Examination, 2021

**DSE3/4-BBA**

Full Marks: 60

**ASSIGNMENT**

*The figures in the margin indicate full marks.  
Candidates should answer in their own words and adhere to the word limit as practicable*

**The question paper contains paper 6FA, 6FB, 6FC, 6MA, 6MB, 6MC, 6HA, 6HB and 6HC.**

**The candidates are required to answer any two from nine papers.  
Candidates should mention it clearly on the Answer Book.**

**PAPER-6FA**

**FINANCIAL STATEMENT ANALYSIS**

**Answer any two assignments**

30×2 = 60

1. (a) Explain meaning and purpose of Financial Statements Analysis. Discuss briefly the commonly used tools of Financial Statement Analysis. 20
- (b) Briefly explain the advantages and disadvantages of Financial Statement Analysis. 10
  
2. Summarised Balance Sheets of Glorious Ltd. as on 31st March, 2020 and 2021 are as below: 30

**Balance Sheet  
as on 31.3.2020 and 2021**

Liabilities	31.3.20	31.3.21	Assets	31.3.20	31.3.21
	Rs.	Rs.		Rs.	Rs.
Share Capital	6,00,000	9,00,000	Goodwill	60,000	72,000
Reserve	70,000	90,000	Land and Building	3,00,000	4,82,000
Profit and Loss A/c	1,10,000	95,000	Plant and Machinery	3,49,000	5,30,000
10% Debenture	1,00,000	2,00,000	Stock	1,70,000	1,98,000
Sundry Creditors	1,08,000	1,26,000	Debtors	90,000	1,05,000
Bills Payable	45,000	38,000	Bills Receivable	68,000	54,000
Unclaimed Dividend	10,000	5,000	Cash	51,000	65,000
Provision for Taxation	45,000	62,000	Discount on Issue of Deb	-	10,000
	<b>10,88,000</b>	<b>15,16,000</b>		<b>10,88,000</b>	<b>15,16,000</b>

**Additional information:**

- (i) The company acquired assets of another company of Rs. 2,00,000 and issued shares against that for Rs. 1,60,000 and balance was paid in cash. Assets acquired were Land and building Rs. 60,000, Plant and Machinery Rs. 80,000 and Stock Rs. 40,000.
- (ii) Depreciation charged on Plant and Machinery Rs. 70,000 and on Land and building Rs. 80,000.
- (iii) A Plant was sold at Rs. 42,000 whose WDV was Rs. 65,000.
- (iv) Provision for Income tax was made for Rs. 50,000.
- (v) Interim dividend was paid during the Rs. 90,000.
- (vi) Debentures were issued at a discount of Rs. 20,000.
- (vii) Stocks are consistently valued at 10% over cost.

Prepare Cash Flow Statement and comment and interpret the financial position of the company.

3. (a) From the following information relating to ABC Ltd. you are required to prepare summarized Balance Sheet and put your comment regarding the financial position of the company. 15

Current ratio	2.5
Liquid ratio	1.5
Gross Profit ratio	0.2
Sales to Fixed assets ratio	2.0
Sales to Debtors ratio	6.0
Net working capital to net worth ratio	0.03
Reserves to capital ratio	1.0
Net worth to long-term loan ratio	20.0
Stock velocity	2 months
Paid up capital	Rs. 10 lakhs

- (b) From the following information prepare a comparative Balance Sheet of Michigan Ltd. 15

**Balance Sheets for the years 2019-20 and 2020-21**

Liabilities	2019-20	2020-21	Assets	2019-20	2020-21
	Rs.	Rs.		Rs.	Rs.
Share Capital	2,00,000	2,20,000	Land and Building	50,000	1,00,000
Reserve	40,220	20,120	Plant and Machinery	1,00,000	40,000
Profit and Loss A/c	15,555	18,215	Furniture	30,000	40,685
Long-term loan	18,965	10,125	Stock	7,165	5,000
Creditors	5,125	6,125	Debtors	40,000	40,000
Bills payable	2,300	1,500	Bills Receivable	50,000	50,000
Provision for Tax	13,000	16,525	Cash	-	20,145
Outstanding Exp.	2,220	3,220	Prepaid Exp.	20,220	-
	<b>2,97,385</b>	<b>2,95,830</b>		<b>2,97,385</b>	<b>2,95,830</b>

**PAPER-6FB**  
**INVESTMENT BANKING AND FINANCIAL SERVICES**

**Answer any two assignments**

30×2 = 60

1. (a) Explain the concept of Merchant banking and discuss in detail the various functions performed by the merchant bankers. Discuss the pre-issue and post-issue obligations which are part of issue management of merchant bankers in India. 20
- (b) Discuss the challenges faced by the Merchant bankers during the COVID-19 pandemic. 10
  
2. (a) Define the term leasing? Discuss the history and evolution of leasing along with the important elements of lease. “Financial lease transfers substantially all the risks and rewards to the lessee while in operating lease the risk and rewards are borne by the lessor” — Explain. 20
- (b) Discuss the various types of insurance and explain the role of Insurance Regulatory and Development Authority in developing the Indian insurance services sector. 10
  
3. (a) Discuss the rationale behind the rise of Venture Capital and state the different stages of Venture capital financing. Also narrate the services the venture capital firms provide to enterprises in addition to providing finances. 20
- (b) What is Credit rating? Discuss the benefits of credit rating to the companies issuing debenture and investors. 10

**PAPER-6FC**  
**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Answer any two assignments**

30×2 = 60

1. (a) Discuss the important factors that are critically appraised at the time of industry analysis. 15
- (b) Narrate the different methods of determining value of an equity share. 15
  
2. (a) Discuss the functions of secondary market. 10
- (b) Prepare a list of participants of secondary market and discuss the roles they play. 10
- (c) Distinguish between systematic risk and specific risk. State the methods used in measuring systematic risk and specific risk. 10
  
3. (a) What do you mean by efficient market? Define the different forms of market efficiency. On the basis of your observations and findings comment on the state of stock market efficiency in India. 5+5+10
- (b) Use the formula of portfolio risk and examine the effect of following events on portfolio risk with hypothetical examples. Comments on the results. 10
  - (i) Perfectly positively correlated
  - (ii) Perfectly negatively correlated
  - (iii) Not correlated.

**PAPER-6MA**  
**ADVERTISING AND SALES PROMOTION**

**Answer any two assignments**

30×2 = 60

1. (a) Discuss with examples the social and ethical criticisms of advertising. 15  
(b) Critically discuss the contribution of DAGMAR in the advertising planning process. 15
2. (a) Narrate the characteristics, advantages and disadvantages of the different types of advertising media. What factors would you, as an advertiser, take into consideration while selecting an advertising media? 20  
(b) Explain the factors influencing media planning. 10
3. (a) Elaborate the reasons that have accelerated the growth of sales promotion in recent times. 10  
(b) Explain the benefits and limitations of any five sales promotions techniques used by the marketers. 20

**PAPER-6MB**  
**DISTRIBUTION AND RETAIL MANAGEMENT**

**Answer any two assignments**

30×2 = 60

1. (a) 'Distribution is a value-added task through which the finished goods are supplied to the place of demand'. Discuss. 10  
(b) What do you mean by warehousing? Discuss the operational functions of a warehouse. 10  
(c) What do you mean by distribution channel? Explain importance of distribution channel in modern marketing. 10
2. (a) What do you mean by store location? Discuss the various factors to be considered for deciding location for starting a retail store. 15  
(b) The retail store manager holds infinite duties and immense responsibilities. Discuss in detail. 15
3. (a) 'Inventory management plays an important role in the success of a retail store'. Elaborate. 10  
(b) 'Choosing the right pricing method and setting definable pricing objectives is a requirement of a retail store.' Discuss the statement in the light of pricing strategies and objectives of a firm. 20

**PAPER-6MC**  
**INTERNATIONAL MARKETING**

**Answer any two assignments**

30×2 = 60

1. (a) Discuss with examples about the differences of International Marketing and Domestic Marketing. 15  
(b) Critically discuss about the Foreign Market Entry Strategies. 15

2. (a) Discuss about the various Promotional strategies of the International Market. 18  
(b) What are the main features of the Global Consumer Environment? 12
3. Write short notes on the following topics: 10×3  
(i) Genesis of MNC (ii) Globalization (iii) WTO.

**PAPER-6HA**

**TRAINING AND DEVELOPMENT**

**Answer any two assignments** 30×2 = 60

1. Explain the concept of training and development. Discuss in details the different types of training. State the significance of Management Development Programme. 8+12+10
2. (a) Using examples, explain the salient features and methods involved in the Organisational, Task and Personal Analysis as key components Training Needs Assessment (TNA) in Firms. 15  
(b) Explain the various roles and responsibilities of trainers, line managers and the trainees in the evaluation process of training programs. 15
3. Assume you are the training head for a large retail company. The company has several departmental stores in the country. The company felt that there is a need of adequate training to sales staff, because they represent the company to the public. 20+10  
(a) Design a three days training program for the sales staff. Explain in details the topics to be covered and techniques to be used.  
(b) Explain the methods that could be used to evaluate the success of the program.

**PAPER-6HB**

**DISCIPLINE AND GRIEVANCE MANAGEMENT**

**Answer any two assignments** 30×2 = 60

1. (a) "Timeliness of handling of employee grievances at the workplace makes it more effective" — Discuss. 15  
(b) What precautions would you suggest to the HR manager of a concern to make the grievance handling process more effective? 15
2. (a) Explain with example the types of discipline noticed in Indian industries and also mention the factors to be considered for establishing a good disciplinary system in an organization. 20  
(b) As a HR Manager of a concern how will you deal with poor work performance issues? 10

3. Briefly outline the features of a grievance procedure and the steps involved in it. Why should modern organizations have a formal grievance procedure? Describe briefly the stages of disciplinary action procedure. 10+10+10

**PAPER-6HC**

**LABOUR WELFARE AND COMPENSATION MANAGEMENT**

**Answer any *two* assignments**

30×2 = 60

1. (a) “Performance appraisal is an integral part of a comprehensive performance management approach” — elucidate the statement. 15
- (b) How performance coaching, monitoring and counseling attain the common objective of improving human performance in different ways? 15
2. (a) “Given the increase in the cost of fringe benefits, there are no longer considered as fringe.” Explain the statement. 15
- (b) Discuss the growing importance of compensation management in present business scenario. 15
3. (a) Explain different methods of job evaluation along with their respective limitations. 15
- (b) Explain how the problem of wage payment is settled under different incentive plans. 15

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