

# **GOVERNMENT BBA COLLEGE (SELF FINANCE)**

Affiliated with Gujarat University, Ahmedabad
Shri K.K. Shastri Educational Campus, Khokhra Road, Maninagar (East)
Ahmedabad-380008 Phone:079-26462660

Website: www.gbbamaninagar.org

DATE:28/08/2024

Email: principalgbba@gmail.com

NO.GBBA/NOTICE/2024/19

### NOTICE REGARDING SEM: 5 ASSIGNMENT

#### **Instructions:**

- 1. It is compulsory to submit assignment of all the subjects for Internal Evaluation.
- 2. This information should be mentioned in the front page of your assignment;
- Full Name (Surname, Name, Father's Name)
- Roll Number
- Class & Division
- > Semester
- > Subject
- > College name
- > Submitted to (Sign & Date)
- > Submitted by (Sign & Date)
- 3. Student should be sign at the top portion of each page of the assignment.

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4. Deadline for Assignment submission will declare afterwards.

Dr. Ishwar Rathod (Co-Ordinator)

Government B.B.A College (Self-Finance) Maninagar, Ahmedabad. Dr. Yogesh Yadav (Principal)

Government B.B.A College (Self-Finance) Maninagar, Ahmedabad.

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SHRI K.K. SHASTRI EDUCATIONAL CAMPUS, AHMEDABAD-08.

# Mercantile law SUBJECT CODE: CC-301 SEMESTER:5

#### Faculty Name: Ms. Sejal Gajjar

- 1. Define contract. What are the essentials of a valid contract?
- 2. 'No consideration, No contract'. Explain with the meaning of consideration.
- 3. Define coercion and undue influence. State the difference Between them.
- 4. What is quasi contact? Enumerate the quasi contact dealt under Indian contract act, 1872.
- 5. Explain Difference between indemnity and guarantee.
- 6. What is bailment. Explain rights of Balior and Bailee.
- 7. Define "contract of sale". Explain Difference between sales and agreement to sale.
- 8. Explain- 'FOB, CIF and Ex-ship' contract.
- 9. What is negotiable instrument and what are its elements?
- 10. Write shortnote:
- (1) Void and voidable contract
- (2) Doctrine of frustration



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Business Environment SUBJECT CODE: CC-302 SEMESTER:5

Faculty Name: Ms. Richa Makwana

- 1. Write a note on globalization.
- 2. Explain the impact of WTO on Indian economy.
- 3. Explain the EXIM policy in detail.
- 4. Discuss the Consumerism in India in detail.
- 5. Explain the various social responsibility of Business.
- 6. Explain the benefits and problems faced by MNCs.
- 7. Explain the concept of Privatization.
- 8. Explain the Importance of Business Environment.
- 9. Discuss the Various types of Budgetary Deficits.
- 10. Explain the concept of Subsidisation



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### Organizational Behaviour-1 SUBJECT CODE: CC-303 SEMESTER: 5

#### Faculty Name: Mrs. Rajul Upadhyay

- Q:1 Explain ant two contributing Discipline in OB.
- Q:2 Write ant two note on model of organization behavior.
- Q:3 Discuss the objective of organization behavior.
- Q:4 Explain the biographical characteristics in detail.
- Q:5 What is learning? Discuss learning as a managerial tool of behavior shaping.
- Q:6 Define terms attitude. Explain types of attitude.
- Q:7 Explain five stage of group development model.
- Q:8 What is team? Explain the types of team.
- Q:9 What is organization structure? Explain any one organization structure in detail.
- Q:10 Explain the benefits and limitation of organization development.



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# Operation Research & QT SUBJECT CODE: CC-304

SEMESTER: 5

#### Faculty Name: Mr. Tushar Sutha

- 1. Describe Mathematical formulation of L. P. Problem
- 2. Give application of OR in various fields.
- 3. Explain Vogel's Approximation method in brief.
- 4. Solve the following transportation problem.

	I	II	III	IV	$a_i$
A,	15	10	17	18	2
В	16	13	12	13	6
C	12	17	20	11	7
$b_{j}$	3	3	4	5	

- 5. What is PERT Net-work? Explain the rules of constructing a network.
- 6. The following table gives the activities in a construction project and other relevant information.

Activity	1-2	1-3	2-3	2-4	3-4	4-5
Duration	20	25	10	12	6	10

7. Solve the following payoff matrix.

Player B

6 8 -16

Player A 0 3 -4

18 4 10

- 8. What is Assignment problem and explain the method of solving any Assignment Problem.
- 9. Five persons are to be assigned five works. The following matrix shows the time each person will take to complete different works. Assign works to persons so that the total time is minimum.

	Persons						
		$P_1$	$P_2$	$P_3$	$P_4$	P <sub>5</sub>	
Works	$W_1$	15	25	50	75	40	
	$W_2$	20	35	75	90	40	
	$W_3$	40	60	100	100	60	
	$W_4$	25	25	40	50	30	
	$W_5$	50	50	75	125	50	

10. Explain MODI method in brief.



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#### International Business SUBJECT CODE: CC-305 SEMESTER:5

Faculty Name: Mr. KRUPAL ACHARYA

#### Do as Directed.

- 1) Define international business and explain the factors affecting globalization.
- 2) What is globalization? Explain the new trade theory.
- 3) What do you mean by international marketing? Explain the global competitive index as a tool for country selection.
- 4) What do you mean by international investment? Explain the market political index as a tool for country selection.
- 5) What do you mean by floating exchange rate? Explain the different modes of payment used in international business.
- 6) Explain the international product life cycle in detail.
- 7) Define contractual modes of expansion and explain indirect export as a mode of international business.
- 8) Define global business and explain the export-import procedure in detail.
- 9) Explain the principles of international law.
- 10) Explain the International Political system and ideologies with example.



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# Direct Tax SUBJECT CODE: CC-306 SEMESTER: 5

Faculty Name: Mrs. Axita Jain

- 1. Write a short note on: "AGRICULTURE INCOME" and ASSESSMENT YEAR & PREVIOUS YEAR with exceptions.
- 2. Write a difference between TAX AVOIDANCE and TAX EVASION.
- 3. Explains the provisions of "PERQUISITES" under income tax act.
- 4. Explain any three "DEEMED OWNER" of house property under Income Tax Act.
- 5. Write short note on
  - a) short term and long term capital gain
  - b) set off and carry forward of capital loss
- 6. Shri Vinod is an Indian citizen. He is working as an internal auditor of a The foreign company and posted in years, he is in the previous year 2023-24, he comes to India for 150 days. In 4 years, he will be in India for 1275 days. Shri Vinod wants to know his residential status for the assessment year 2024-25, The details of his annual income of previous year 2023-2024are as under:

	₹
(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 (business controlled from India)	9,00,000
(4) Interest on term deposits with State Bank of India, Mumbai branch	9,50,000
(5) Life insurance premium paid in India (eligible for deduction upto Rs. 1,50,000 from his total income)	3,10,000

- 7. Mr. Sameer Pandya is working as a Sales Manager in Natraj Ltd. The Details of his salary income for the year ended 31st March, 2023 are as follows:
  - 1) He is entitled to a commission at 1.5% of sales effected by him. The sales effected by him during the previous year amounted to 30,00,000.



- 2) Dearness allowance (forming part of Salary) Rs. 10,000 p.m,
- 3) Bonus: 35,000 (i.e. one month's basic salary)
- 4) Hostel and Education Allowance Rs. 1,000 p.m. (He has two children and only one child is studying in hostel)
- 5) Diwali gift received from employer of Rs. 6,100.
- 6) Employee's contribution to recognized Provident Fund is 7,450 p.m. The employer also contributes an equal amount.
- 7) Interest credited to R.P.F. @ 12%, Rs. 24,000.
- 8) A residential house in Ahmedabad is provided by a company for which the company pays monthly rent of Rs. 10,000. Furniture of Rs. 4,60,000 has also been provided by the company. Rs. 1,000 p.m. was deducted from his salary for the said facility.
- 9) Car of 2000 cc has been provided along with driver for both office and private use.
- 10) Mobile facility provided by the company for which Rs. 10,000 is paid.
- 11) Company has paid a medical bill on behalf of Mr. Sameer of Rs. 22,000.
- 12) He had paid Professional tax of Rs. 2,400.
- 8. Following is the profit and loss account for the year ended 31st March, 2023 of Miss Jalpari Shah.

Particulars	Rs.	Particulars	Rs.	
To Salaries and allowances	6,48,000	By Gross Profit	10,78,000	
" Taxes	12,000	" Misc. Income	3,700	
" Repairing charges for let-out house	15,000	" Bad debt recovered	8,000	
" Fire insurance premium for		" Rent received from let- out house	36,000	
- let-out house	3,000	" Share dividend	3,500	
- stock of business	5,000	" Commission	9,000	
" Office expenses	42,000	" Lottery Prize (Gross)	50,000	
" Life Insurance Premium	7,200			
" Income Tax	12,000			
" Income tax provision	14,000			
" Diwali-Worship Exp.	700			
" Bad Debt	800			
" Loss by fire	1,500			
" Motor-car Exp.	12,000			
" Donation (out of which Rs.15,000 given to recognized institute)	16,000			
" Drawings	20,000			
" Interest on loan taken				



- for business	7,000	8
- Investment in shares	3,000	
- Construction of let-out house	12,000	
" Depreciation (on business assets)	18,000	
Net Profit	3,38,500	
	11,88,20 0	11,88,200

#### Additional Information.

- (1) Rs. 2,500 included in the amount of taxes which were for letting out the house.
- (2) 1/4 part of the Motor Car is used for personal use.
- (3) Depreciation allowed by the Income Tax department for business assets was Rs. 21,000.
- (4) 25% of bad debt return was not allowed in the previous year.
- (5) Interest paid for capital Rs. 20,000 is yet not recorded in the above Profit and Loss Account.
- (6) Rs. 13,000 received as discount on payment to creditors during the year not recorded in the above profit and loss account.

You are required to compute her taxable income under the head Profits and Gains of Business and Profession

- Mr. Jagdish retired after 35 years and 7 months service from a private firm. At the time
  of retirement on 31-12-2022, 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 a commuted
  pension of Rs. 2,40,000 computed @60% of total commutable pension and gratuity of
  Rs. 4,50,000.
- 10. Ms. Vrunda has received the following gifts during the previous year 2023-'24:
  - (1) Gift of Rs. 20,000 from her husband's brother
  - (2) Gift of Rs. 50,000 from her father's brother
  - (3) Cash Gift of Rs. 25,000 from her employer
  - (4) Gift of jewellery (fair market value of which is Rs. 4,00,000) on 15th Aug 2022 from her fiance.
  - (5) Gift of Rs. 21,000 each received from her 4 friends on the occasion of her marriage on 2nd October, 2022.
  - (6) Gift of Rs. 54,000 from her mother's sister.
  - (7) She has purchased bullion for Rs. 3,00,000 whose fair market value is Rs. 3,30,000.
  - (8) Scholarship of Rs. 90,000 from a charitable institution registered U/s 12AA.
  - (9) Gift of Rs. 71,000 from her husbands' friend.
  - (10) Gift of Rs. 25,000 from her mother's friend.
  - (11) Gift of Rs. 25,000 from her sister's father-in-law.
  - (12) She has purchased an immovable property from her grandfather's friend for a consideration of Rs. 14,25,000. The stamp duty value of the property is Rs. 15,75,000.

You are required to determine the taxable value of gifts received by Ms. Vrunda for the assessment year 2024-'25.D.A. was 50% of basic salary (60% of D.A was considered for retirement benefit). Calculate taxable amount of gratuity and pension.



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#### Advanced Financial Management SUBJECT CODE: CC-307 SEMESTER:5

Faculty Name: Mr. Krupal Acharya

#### Do as Directed.

1) The following information relates to S Ltd. You are required to calculate the Weighted Average Cost of Capital, using (a) book value weights and (b) market value weights.

The present book value capital structure is:

Debentures (100 per debenture): ₹10,00,000

Preference Shares (100 each): ₹4,00,000

Equity Shares (10 per share): ₹80,00,000

All these securities are traded in the market. The recent prices are:

Debentures ₹110, Preference shares ₹120, Equity Shares ₹22.

Anticipated External Financing opportunities are:

- (i)₹100 per debenture redeemable at par, 20-yearmaturity, 8% coupon rate, 4% floatation costs, sale price ₹100.
- (ii) ₹100 preference shares, redeemable at par 15-year maturity, 10% dividendrate, 5% floatation costs, sale price ₹100.
- (iii) Equity shares: Floatation costs ₹2 per share, sale price ₹22.Dividend expected on the equity shares at the end of the year is ₹2 per share.

Expected growth rate in dividend is 5%. The company has the practice of distributing all its earnings in the form of dividends. The corporate tax rate is 35%.

2) The ten-year debenture of a firm can be sold at a rate of ₹90. The face value of a debenture is₹100 and the coupon rate of interest is 8%. If 50% tax rate is assumed, calculate the after-tax cost of debt.



- 3) The current market price of a share is ₹90 and the expected dividend per share next year is ₹4.50. If the dividends are expected to grow at a rate of 7%, calculate the cost of equity.
- 4) A company issues 10% preference share capital without a maturity date. The face value per preference share is ₹100 but the issue price is ₹95. What is the cost of this issue?
- 5) A bond has 3 years remaining until maturity. It has a par value of ₹1,000. The coupon interest rate on the bond is 10%. Compute the Yield to Maturity at current market price of (a) ₹1,100, (b) ₹1,000 and (c) ₹900, assuming interest is paid annually is 14%.
- 6) An investor is considering to purchase the following bond:

Face value: 10,000 Current price: 10500

Years to maturity: 10 years

Coupon rate: 12%

What would be his yield?

- 7) What is forward contract and future contact? Differentiate between forward contact and future contract.
- 8) Explain the decision tree approach with hypothetical example.
- 9) Define dividend and explain the factors affecting dividend.
- 10) Explain Walter model and Gorden Model with hypothetical example.



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Advanced Marketing Management SUBJECT CODE: CC-307 SEMESTER:5

Faculty Name: Ms. Jyoti Jain

#### Answer the following questions.

- 1. Write a short note on Brand management.
- 2. Explain the term brand architecture and brand identity.
- 3. Write a short note on (a) Exploratory research design(b) Descriptive research design
- 4. Explain the questionnaire making process.
- 5. Explain the term observation methods in detail.
- 6. Write a short note on Marketing Research Process
- 7. Define the four primary scales of measurement.
- 8. Write a short note on (a) Likert scale (b) semantic scale
- 9. Define the characteristics of service.
- 10. Write a short note on service marketing triangle.



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Advanced Marketing Management SUBJECT CODE: CC-307 SEMESTER:5

Faculty Name: Ms. Rajul Upadhyay

- 1. Explain the difference between HRM and SHRM.
- 2. How HR strategy and business strategy link with each other?
- 3. What is SHRM? Explain the components of SHRM.
- 4. How environmental trends affecting HRM?
- 5. Discuss essential elements of strategic HR.
- 6. Explain the roles associated with management of HR.
- 7. What are the supervisor's role in appraising performance?
- 8. Explain any two method of performance appraisal with advantage and dis advantage.
- 9. How to avoid performance appraisal?
- 10. Explain any two factors determining pay rates.

