



# GOVERNMENT BBA COLLEGE (SELF FINANCE)

Shri K.K. Shastri Educational Campus, Khokhra Road, Maninagar (East)

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No.GBBA/NOTICE/2026/56

DATE : APRIL, 11, 2026

## SEMESTER: 2

### 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 sign at the top portion of each page of the assignment.
4. Deadline for assignment submission will 15<sup>th</sup> April 2026 at 10:30 to 11:30 a.m.
5. Submit assignment at Room No. 414.

(Dr. Ishwar Rathod)  
Co-Ordinator

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



(Dr. Yogesh Yadav)  
Principal

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

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

**PRINCIPAL OF MANAGEMENT-2**

**SUBJECT CODE: DSC-C-BBA-121**

**SEMESTER: II**

**Faculty Name: Rajul Upadhyay and  
Ahtisha Shaikh**

1. What is Recruitment? Explain the sources of recruitment.
2. Briefly discuss the methods of training.
3. 3. Write a Note on “Manpower planning in India: Changes in this area”
4. Explain the Herzberg’s two factor theory of motivation.
5. 5. Explain the Blake and Mouton’s Management grid theory of leadership.
6. Meaning, nature and Importance of control.
7. Give short note on: BREAK EVEN ANALYSIS.
8. Discuss in detail- Chanakya's Principles of Management (Seven Pillars for Business Success).
9. Discuss the Meaning of sustainability and sustainability practices adopted by businesses in India.
10. Discuss Ramayana and management in brief.
11. Explain the McGregor theory X and Theory Y.
12. Discuss the leadership continuum.
13. What is controlling? Explain the process of control.
14. Explain the seven pillars for business success.
15. Write Meaning of Ethics? Explain the Importance of business ethics.

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

**PRINCIPAL OF ECONOMICS (Macro)**

**SUBJECT CODE: DSC-C-BBA-122**

**SEMESTER: II**

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**Faculty Name: Richa Makwana**

1. What is Macroeconomics? Explain its meaning and scope.
2. Explain the circular flow of income in a two-sector economy with a diagram.
3. Define GDP, GNP, NDP, and NNP.
4. Distinguish between National Income at Market Price and at Factor Cost.
5. What is the difference between Nominal Income and Real Income?
6. Explain the methods of estimating National Income in brief.
7. What is Say's Law of Markets?
8. Explain the Consumption Function according to Keynes.
9. What is a Business Cycle? Explain its phases.
10. What is Fiscal Policy? Explain its objectives and tools.
11. What is MPC and why is it important?
12. Discuss different methods of measuring national income.
13. Discuss unemployment in India and suggest remedies.
14. What are the tools of monetary policy?
15. What measures can control inflation in India?

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## COST ACCOUNTING

SUBJECT CODE: DSC-M-BBA-123

SEMESTER: II

Faculty Name: Bhoomika Vaswani

**Q-1** What is Cost Accounting? Explain its advantages and limitations.

**Q-2** Discuss the concept of Opportunity Cost.

**Q-3** Write a note on Objectives of Cost Accounting.

**Q-4** From the following information extracted from the records of a factory relating to a commodity, prepare the cost sheet showing total profit and profit per unit:

Purchase of raw materials	-	1,15,000
Carriage inwards	-	4,000
Direct wages	-	96,000
Machine hours worked	-	10,000 hours
Machine hour rate	-	Rs. 4 per hour
Opening stock of raw materials	-	25,000
Closing stock of raw materials	-	20,000
Opening stock of finished stock (4,000 units)	-	40,000
Closing stock of finished stock	-	5,000 units
Opening work-in-progress	-	Rs. 5,000
Closing work-in-progress	-	Rs. 15000
Office overheads	-	4% of work cost
Selling and distribution expenses	-	Re. 1 per unit
Sales	-	3,00,000
Production during the year	-	26,000 units

**Q-5** Vidhi Ltd. produced and sold 10,000 'walkman' during 2020. The particulars are as under. Selling price per unit is Rs. 780.

Particulars		Rs.
Materials	-	26,00,000
Direct wages	-	14,00,000

Direct expenses	-	2,00,000
Factory expenses (40% variable)	-	14,00,000
Office expenses (fixed)	-	5,60,000
Selling expenses (70% variable)	-	6,40,000
Total amount	-	68,00,000

During the year 2021 production and sale is estimated at 50,000 'walkman'.

The additional information is as under:

- (1) Direct wage per unit will decrease by 20%.
- (2) Fixed factory expenses will increase by Rs. 6,00,000.
- (3) Office expense will increase by 25%.
- (4) Variable selling expense will rise by Rs. 1.60 per unit.
- (5) 25% profit is estimated on cost.

**Prepare:**

- (i) Statement of cost per unit and total cost of 2020.
- (ii) Estimated cost statement of 2021.

**Q-6** In case of Axe Mfg. Co. the total expenditure for the year 2020, as per Financial Accounts was as under:

	Rs.
Materials Consumed	- 2,00,000
Direct Wages	- 1,00,000
Factory expenses	- 70,000
Office expenses	- 85,000
Selling expenses	- 10,000

In Cost Accounts, materials and labour are charged at actual cost but factory overheads are recovered at 60% of direct wages and office overheads are recovered at 25% of the factory cost, while selling overheads are recovered at Rs. 10 per unit sold.

There was no stock of finished goods at the beginning of the year. During the year 1,000 units were produced, out of which 900 units were sold at Rs. 5,40,000.

You are required to prepare Statements showing Profit (or Loss) as per Financial Accounts and as per Cost Accounts. Moreover you have to prepare a Statement reconciling the profits as shown by two sets of accounts.

**Q-7** The Trading A/c and Profit and Loss A/c of Shivam Ltd. is as under, the year ending on 31/03/2024:

### Trading & Profit and Loss A/c

Particulars	Rs.	Particulars	Rs.
Material	40,000	Sales (2700 Units)	1,00,000
Direct Wages	24,000	Closing Stock(10% of production)	8,000
Manufacturing Expenses	16,000	Interest Received	400
Office Expenses	14,000	Dividend Received	400
Selling Distribution Expenses	9,000	Rent Received	400
Preliminary Expenses	4,000		
Goodwill Written off	200		
Net Profit	2,000		
	<b>1,09,200</b>		<b>1,09,200</b>

The cost accounts give following information:

- (1) Materials and wages are taken at their cost price.
- (2) Manufacturing charges are taken as 50% of wages.
- (3) Office overheads at 20% of Factory Cost.
- (4) Selling and distribution overheads at the rate of Rs. 3 per unit.

**Prepare :**

- (1) Cost sheet
- (2) Reconciliation statement

**Q-8** In a company, the stores record shows the following:

Opening stock on 1<sup>st</sup> January, 2023 was 1000 units at ₹ 10 per Unit

Date	Receipts Units	Rate per Unit ₹	Date	Issue Units
10-Jan	2,000	12	15-Jan	1,500
15-Feb	5,000	13	16-Feb	2,500
25-Mar	10,000	15	27-Mar	6,000
15-Apr	2,000	13	20-Apr	4,000

How would the cost of each month be affected, If the issues are charged on the basis of LIFO and Weighted Average Methods?

**Q-9** A worker has been allowed to complete a work in 120 hours, but he complete the work in 90 hours. Labour rate per hour in ₹ 20. If cost of material is ₹ 80 and

factory overhead are 100% of direct labour, Find out factory cost as per the following methods :

- 1) Piece Wage System
- 2) Time Wage System
- 3) Halsey Premium Plan
- 4) Rowan Premium Plan

**Q-10** Calculate Labour Turnover Rate on the basis of:

- (1) Separation Method
- (2) Replacement Method
- (3) Flux Method

Workers as on 1 <sup>st</sup> January	-	760
No. of Workers who left factory in January	-	160
Total Appointments made in January	-	200
Appointments made against newly created posts	-	100

**Q-11 Discuss the Methods of Costing.**

**Q-12 Write a detail note on Fixed Overhead and Variable Overheads.**

**Q-13 Discuss in detail – Elements of Cost.**

**Q-14 Explain the term: Direct Cost.**

**Q-15 Explain the term: Indirect Cost.**

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**ADVANCED BUSINESS MATHEMETICS**

**SUBJECT CODE: MDC-ABM-124**

**SEMESTER: II**

**Faculty Name: Tushar Suthar**

1. Find the equation of a line passing through the point of intersection of the lines  $2x + 7y - 9 = 0$  and  $3x + 2y - 5 = 0$  and perpendicular to  $5x + 2y + 11 = 0$ .
2. Find the equation of a line whose intercepts on the axes are -2 and -3.
3. Rs. 30,000 is invested in a company at simple rate of 10% per annum. After how many years the amount will be Rs. 48,000?
4. What amount should be deposited in the beginning of January, April, July and October of every year at 15% rate of compound interest to receive Rs. 40,00,000 on maturity at end of 10 years?
5. Define the following matrices.
  - (i) Symmetric matrix
  - (ii) Transpose of matrix
  - (iii) Unit matrix
  - (iv) Skew symmetric matrix
  - (v) Adjoint of matrix
6. Solve the following equation by help of inverse matrix method:  
 $x + y + z = 1$ ;  $2x - y + 3z = 2$ ;  $-x + y + 4z = -1$ .
7. If  $A = \begin{bmatrix} 0 & 1 & 2 \\ 2 & -3 & 0 \\ 1 & 1 & -1 \end{bmatrix}$ , then prove that  $A^3 + 4A^2 - A = 12I$ .
8. Find m and n if  ${}^{(m+n)}P_2 = 56$  and  ${}^{(m-n)}P_2 = 12$ .
9. Solve the equations:
  - (i)  ${}_nC_4 : {}_nC_3 = 7 : 4$
  - (ii)  ${}_{2n}C_3 = 11 \cdot {}_nC_3$ .
10. If  ${}^{10}C_{n+1} : {}^{10}C_n = 7 : 4$  the find n.

11. Explain the unique aspects of Ancient Indian Mathematics.
12. Describe the different forms of the equation of a straight line.
13. Explain the concepts of present value and future value of money.
14. Define different types of matrices.
15. Differentiate between permutations and combinations.

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## PRACTICAL ENGLISH

SUBJECT CODE: AEC-PE-125

SEMESTER: II

Faculty Name: Ajay Zala

(A) Short notes:

- a) Dr. Raman
- b) Gopal
- c) The blind beggar and the dog
- d) Describe Iswaran
- e) Venkat Rao

(B) Short Questions and Answer

1. Why did Dr. Raman decided to lie to Gopal about the fact that he may not survive through the night? What effect did it have on Gopal?
2. How did dog find its way back to the blind beggar?
3. Did the movie help Iswaran forget his troubles? How?
4. What did Shanta decided to do when her father did not come home on time? What happened due to her decision?
5. Briefly describe the dog.
6. Discuss the theme of poverty and struggle in Forty-five a Month. How does the story portray the life of a lower-middle-class family?
7. Analyze the use of irony and realism in any one story from the syllabus.
8. Discuss how R. K. Narayan presents ordinary life in Malgudi. Support your answer with examples from the prescribed stories.

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## ADVANCED SPREDSHEET TOOLS

SUBJECT CODE: SEC-AST-126

SEMESTER: II

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**Faculty Name: Tushar Suthar**

1. What is work book? What are the different functions of work book?
2. Explain the advantages of an electronic spreadsheet.
3. Define different features of MS Excel.
4. Explain different types of BARS in detail.
5. Write a note on “ Data Filter”
6. Discuss Data Validation in detail.
7. What is Chart Wizard? What is the procedure of Chart Wizard?
8. How to protect the work sheet in excel with example.
9. What are the difference statistical functions in excel?
10. Explain mathematical functions in excel.
11. Explain Excel Functions in detail with categories and examples.
12. What is PivotTable? Explain process of creating PivotTable and Pivot Chart.
13. Explain Microsoft Excel in detail. Describe Wrap Text, Merge & Center, Accounting Number Format, Percentage Style and Comma Style.

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## SUSTAINABLE DEVELOPMENT & LIVING

SUBJECT CODE: VAC-127

SEMESTER: II

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**Faculty Name: Ajay Zala**

1. Define the meaning of sustainable development.
2. Write a detailed between sustainable developments and economic development.
3. Discuss different provisions of Paris Agreement on climate change.
4. Discuss benefits of sustainability in business society.
5. Discuss different type of pollution.
6. Explain meaning of global warming in detail.
7. Write a note on carbon trading.
8. Discuss the impact of population growth on the environment. How does it lead to environmental degradation?
9. Discuss the concept of Pigouvian tax. How can it be used as a tool to reduce environmental damage?
10. Discuss the major challenges in achieving sustainable development in developing countries.