



PRESIDENCY UNIVERSITY

BENGALURU

Roll No.														
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Mid - Term Examinations – October 2025

Date: 08-10-2025

Time: 11.45am to 01.15pm

School: SOC	Program: B.COM CMA	
Course Code: CBS1035	Course Name: Financial Planning and Performance	
Semester: I	Max Marks: 50	Weightage: 25%

CO - Levels	C01	C02	C03	C04	C05
Marks	24	26	-	-	-

Instructions:

- Read all questions carefully and answer accordingly.
- Do not write anything on the question paper other than roll number.

Part A

Answer ALL the Questions. Each question carries 2 marks.

5Q x 2M=10M

1	Name the strategic document used to explain what the company wants to achieve in the long run.	2 Marks	L1	C01
2	Outline the basic features of products that are identified as cash cows in the BCG Growth-Share Matrix.	2 Marks	L2	C01
3	Describe the concept of master budgets.	2 Marks	L1	C02
4	Differentiate between authoritative and participative standards.	2 Marks	L2	C02
5	Describe the concept of expected values.	2 Marks	L1	C02

Part B

Answer ALL the Questions. Each question carries 10 marks.

4Q x 10M=40M

6.	Differentiate between cost leadership, differentiation and focus strategies.	10 Marks	L2	C01
Or				
7.	Explain the BCG matrix model.	10 Marks	L2	C01

8.	Differentiate between competitive analysis and contingency planning.	10 Marks	L2	CO 1
Or				
9.	Differentiate between a star and a problem child in BCG Matrix.	10 Marks	L3	CO 1

10.	<p>A financial analyst at PF Financials is developing budget estimates for the upcoming fiscal year. Although the analyst will prepare detailed individual sales, production, and cost budgets, at a high level the analyst wishes to estimate revenues, expenses, and profit for next year. Current year revenues across all departments are expected to total \$25 million, with pretax expenses totaling \$22 million and a tax rate of 21 percent. Current year expected totals will be used as a baseline to prepare the master budget for next year.</p> <p>Required:</p> <p>Assuming the same tax rate next year, calculate budgeted net income if revenues and expenses are expected to increase by 5 percent and 4 percent, respectively.</p>	10 Marks	L3	CO 2
Or				
11.	Describe the concept of continuous budgets. Discuss the advantages and drawbacks of the method.	10 Marks	L3	CO 2

12.	<p>Year Units (Y)</p> <p>2017 18,500</p> <p>2018 19,000</p> <p>2019 19,800</p> <p>2020 20,300</p> <p>2021 20,920</p> <p>2022 21,480</p> <p>2023 22,100</p> <p>Seasonal variation expected for 2024 is -15%.</p> <p>Calculate the forecast sales for the year 2024.</p>	10 Marks	L3	CO 2
Or				
13.	<p>a. Describe the time series analysis and its components.</p> <p>b. Differentiate between additive and multiplicative models.</p>	10 Marks	L3	CO 2