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# PRESIDENCY UNIVERSITY

## BENGALURU

### Mid - Term Examinations – October 2025

**Date:** 08-10-2025

**Time:** 11.45am to 01.15pm

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

<b>CO - Levels</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO5</b>
<b>Marks</b>	<b>24</b>	<b>26</b>	-	-	-

**Instructions:**

- (i) *Read all questions carefully and answer accordingly.*
- (ii) *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	CO1
2	Outline the basic features of products that are identified as cash cows in the BCG Growth-Share Matrix.	2 Marks	L2	CO1
3	Describe the concept of master budgets.	2 Marks	L1	CO2
4	Differentiate between authoritative and participative standards.	2 Marks	L2	CO2
5	Describe the concept of expected values.	2 Marks	L1	CO2

### 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	CO1
<b>Or</b>				
7.	Explain the BCG matrix model.	10 Marks	L2	CO1

8.	Differentiate between competitive analysis and contingency planning.	10 Marks	L2	CO 1
<b>Or</b>				
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
<b>Or</b>				
11.	Describe the concept of continuous budgets. Discuss the advantages and drawbacks of the method.	10 Marks	L3	CO 2

12.	<p><b>Year   Units (Y)</b></p> <table> <tr><td>2017</td><td>18,500</td></tr> <tr><td>2018</td><td>19,000</td></tr> <tr><td>2019</td><td>19,800</td></tr> <tr><td>2020</td><td>20,300</td></tr> <tr><td>2021</td><td>20,920</td></tr> <tr><td>2022</td><td>21,480</td></tr> <tr><td>2023</td><td>22,100</td></tr> </table> <p>Seasonal variation expected for 2024 is -15%.</p> <p>Calculate the forecast sales for the year 2024.</p>	2017	18,500	2018	19,000	2019	19,800	2020	20,300	2021	20,920	2022	21,480	2023	22,100	10 Marks	L3	CO 2
2017	18,500																	
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2019	19,800																	
2020	20,300																	
2021	20,920																	
2022	21,480																	
2023	22,100																	
<b>Or</b>																		
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														