Roll No.												

PRESIDENCY UNIVERSITY

BENGALURU

Mid - Term Examinations – October 2025

Date: 28-10-2025 **Time:** 11.00am to 12.30pm

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

CO - Levels	**CO1**	**CO2**	**CO3**	**CO4**	**CO5**
Marks	**24**	**26**	**-**	**-**	**-**

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 how the company wants to achieve its goals or objectives in the long run.	**2 Marks**	**L1**	**CO1**
2	Outline the basic features of products that are identified as problem child in the BCG Growth-Share Matrix.	**2 Marks**	**L1**	**CO1**
3	Describe the concept of rolling budgets.	**2 Marks**	**L1**	**CO2**
4	Differentiate between ideal and currently attainable standards.	**2 Marks**	**L3**	**CO2**
5	Describe the concept of learning curve effect.	**2 Marks**	**L1**	**CO2**

Part B

Answer ALL the Questions. Each question carries 10 marks. **4Q x 10M=40M**

6.	Describe the attributes of successful strategic goals.	**10 Marks**	**L2**	**CO 1**
	Or			
7.	Explain Porter's Five Forces Model.	**10 Marks**	**L2**	**CO 1**

8.	Describe SWOT analysis technique.	**10 Marks**	**L2**	**CO 1**
	Or			
9.	Differentiate the cost leadership and the cost focus strategies.	**10 Marks**	**L3**	**CO 1**

10.	Describe the process of zero-based budgeting.	**10 Marks**	**L3**	**CO 2**
	Or			
11.	Carlisle Manufacturing is trying to estimate the level of production for the month of June. Assume that Carlisle wants safety stock in beginning inventory of 30 percent of estimated sales and that estimated sales for June and July are as follows: June: 40,000 units July: 30,000 units Required: Compute the budget for production quantity for June.	**10 Marks**	**L3**	**CO 2**

12.	Bortamord anticipates that a 90% learning curve will apply to the production of a new item. The first item will cost $2,000 in materials, and will take 500 labour hours. The cost per hour for labour and variable overhead is $5. You are required to calculate the total cost for the first unit and for the first eight units.	**10 Marks**	**L3**	**CO 2**
	Or			
13.	A company is considering two mutually exclusive products, named A & B. Product A is expected to earn a profit of $1,800. The estimates for Product B are given below: Demand — Probability — Revenues — Variable Costs Strong — 0.2 — 28000 — 20000 Moderate — 0.5 — 22000 — 17000 Weak — 0.3 — 18000 — 14000 Fixed costs related to the product is $4,000. What will be the decision of a manager based on EV technique? Provide necessary calculations.	**10 Marks**	**L3**	**CO 2**