



# PRESIDENCY UNIVERSITY

BENGALURU

Roll No.																			
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

## End - Term Examinations - December 2025

Date: 08 - 12 - 2025

Time: 09:30am - 12:30pm

<b>School:</b> SOC , SOM - UG	<b>Program:</b> B.COM (ACCA)	
<b>Course Code :</b> CBS1026	<b>Course Name:</b> Business and Technology	
<b>Semester:</b> I	<b>Max Marks:</b> 100	<b>Weightage:</b> 50%

CO - Levels	C01	C02	C03	C04	C05
<b>Marks</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</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 2marks.

10Q x 2M=20M

1.	What is the role of government policies in influencing business operations?	2 Marks	L2	C01
2.	Explain the term inflation and how it affects purchasing power.	2 Marks	L2	C01
3.	What is an informal organisation? Give one example.	2 Marks	L1	C02
4.	What is meant by organisational structure?	2 Marks	L1	C02
5.	Expand IFRS.	2 Marks	L1	C03
6.	What is the role of internal control systems in an organization?	2 Marks	L2	C03
7.	List two common sources of conflict in a workplace.	2 Marks	L1	C04
8.	What do you understand by personal effectiveness in business?	2 Marks	L2	C04
9.	What is meant by objectivity according to the IFAC Code of Ethics?	2 Marks	L2	C05
10.	Give one example of an ethical dilemma faced by accountants.	2 Marks	L3	C05

## Part B

Answer ALL the Questions. Each question carries 7 marks.

5Q x 7M = 35M

11.	Explain how political and legal factors such as taxation and labor laws impact business strategy in India.	07 Marks	L3	C01
<b>Or</b>				
12.	Analyze how macroeconomic variables like GDP growth and interest rates influence business planning.	07 Marks	L3	C01
<b>Or</b>				
13.	Explain how organisational culture affects employee motivation and performance.	07 Marks	L3	C02
<b>Or</b>				
14.	Describe the composition, purpose, and advantages of using committees in large organisations.	07 Marks	L3	C02
<b>Or</b>				
15.	Explain the role of Information Technology (IT) in modern accounting and discuss how automation and digital tools have transformed traditional accounting processes.	07 Marks	L3	C03
<b>Or</b>				
16.	Discuss the purpose of internal and external financial information.	07 Marks	L3	C03
<b>Or</b>				
17.	Discuss the importance of effective communication and conflict resolution in maintaining workplace harmony.	07 Marks	L3	C04
<b>Or</b>				
18.	Evaluate the impact of FinTech innovations (e.g., automation, AI tools) on auditing and accounting practices.	07 Marks	L3	C04
<b>Or</b>				
19.	Evaluate the impact of ethical regulations on auditors' independence and decision-making.	07 Marks	L3	C05
<b>Or</b>				
20.	Discuss the importance of ethics in accounting and business.	07 Marks	L3	C05

## Part C

Answer any three Questions. Each question carries 15marks

3Q x 15M=45M

21.	Explain Porter's Five Forces Model as a framework for analysing industry competitiveness. Discuss how each force influences a company's strategic decision-making and profitability, using suitable business examples.	15 Marks	L3	C01
22.	Explain Hofstede's National Culture Model and discuss how differences in cultural dimensions can impact management practices in multinational organisations.	15 Marks	L3	C02
23.	Discuss the impact of FinTech innovations (like AI, blockchain, or cloud accounting) on accounting systems.	15 Marks	L4	C03

<b>24.</b>	Discuss the major barriers to effective communication within a business organisation. Explain with examples how these barriers can be overcome through appropriate strategies and techniques at different levels of communication.	<b>15 Marks</b>	<b>L3</b>	<b>C04</b>
<b>25.</b>	Explain the American Accounting Association (AAA) Ethical Decision-Making Model in detail. Discuss each step involved in the model and illustrate its application through an example of an ethical dilemma faced by an accountant in practice.	<b>15 Marks</b>	<b>L3</b>	<b>C05</b>