



Seat No. : _____

DK-114

December-2025

M.B.A., Sem.-III

**MBA in Public Policy Management (PP)/MBA in Event Management (EM)/MBA
in Business Economics and Public Finance (BEPF)**

**BBA-305 / PBA-305 / EBA-305 / DBA-305 : Business Modelling with Spreadsheets
(BMS)**

Time : 2:30 Hours]

[Max. Marks : 70

1. Explain the importance of charts in Excel for decision-making. Describe at least four types of charts and their uses in business modelling. **14**
 2. Explain the importance of understanding and preparing data before building a spreadsheet model along with example. **14**
- OR**
2. Define Business Modelling with Spreadsheet. Explain the step-by-step process of building a business model using a spreadsheet. **14**
 3. The following information relates to ABC Manufacturing Co. for the month of September 2025. **14**

	A	B
1	Particulars	Amount (₹)
2	Direct Material	2,50,000
3	Direct Labour	1,50,000
4	Direct Expenses	50,000
5	Factory Overheads	1,00,000
6	Office & Administrative Overheads	75,000
7	Selling & Distribution Overheads	50,000
8	Units Produced	5,000
9	Desired Profit	20% on Cost of Sales

Write the excel formula and calculate each.

- (i) Calculate Prime Cost.
- (ii) Calculate Factory Cost.
- (iii) Calculate Cost of Production.
- (iv) Calculate Cost of Sales.
- (v) Calculate Profit (20% on Cost of Sales).
- (vi) Calculate Selling Price (Total).
- (vii) Calculate Selling Price per Unit.

OR

3. Using the following information :

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	A	B
1	Particulars	Amount (₹)
2	Current Assets	4,00,000
3	Current Liabilities	2,00,000
4	Inventory	80,000
5	Total Sales	10,00,000
6	Cost of Goods Sold	6,00,000
7	Average Inventory	1,00,000
8	Accounts Receivable	1,20,000
9	Total Debt	3,20,000
10	Shareholders' Equity	4,80,000
11	EBIT	3,00,000
12	Interest Expense	60,000
13	Net Profit	2,00,000
14	Total Assets	8,00,000

Write the excel formula and calculate each ratio.

- (i) Calculate Current Ratio.
- (ii) Calculate Quick Ratio.
- (iii) Calculate Inventory Turnover Ratio.
- (iv) Calculate Average Collection Period (in days).
- (v) Calculate Debt-to-Equity Ratio.
- (vi) Calculate Times Interest Earned Ratio.
- (vii) Calculate Net Profit Margin (%).

4. Write a short note on with example.

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- (a) Stock Valuation
- (b) Bond valuation

OR

4. Write a short note on with example.

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- (a) Break-even Analysis
- (b) Working capital

5. Answer the following questions.

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- (i) Define Net Present Value (NPV) in capital budgeting.
- (ii) What is the main purpose of break-even analysis in business ?
- (iii) What is the difference between Fixed Cost and Variable Cost ? Give examples.
- (iv) Give two benefits of using spreadsheets for simple decision-making.
- (v) What is the purpose of cell referencing in Excel ?
- (vi) Differentiate between relative and absolute cell references with examples.
- (vii) Write the formula for EOQ and explain each term.