

IMBA in FM/HRPA/BM/ BEM Sem.-9 Examination
BEM/HR/FM/MBA_B_305

BMS

Time : 2.30 Hours]

December-2025

[Max.Marks : 70

- Q.1 Explain what Business Modeling with Spreadsheets is and describe the stepwise procedure to build a business model using a spreadsheet. (14)
- Q.2 Explain the importance of understanding and preparing data before building a spreadsheet model along with example. (14)
- Or
- Q.2 Explain the importance of charts in Excel for decision-making. Describe at least four types of charts and their uses in business modelling. (14)
- Q.3 Using the following information, (14)

	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.

- Calculate Current Ratio.
- Calculate Quick Ratio.
- Calculate Inventory Turnover Ratio.
- Calculate Average Collection Period (in days).
- Calculate Debt-to-Equity Ratio.
- Calculate Times Interest Earned Ratio.
- Calculate Net Profit Margin (%).

Or

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- Q.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.
- Q.4 Write a short note on with example. (14)
- a) Stock Valuation
 - b) Bond valuation

Or

- Q.4 Write a short note on with example. (14)
- a) Break-even Analysis
 - b) Working capital

- Q.5 Answer the following questions. (14)
- i. Write the formula for EOQ and explain each term.
 - ii. Give two benefits of using spreadsheets for simple decision-making.
 - iii. What is the purpose of cell referencing in Excel?
 - iv. Differentiate between relative and absolute cell references with examples.
 - v. Define Net Present Value (NPV) in capital budgeting.
 - vi. What is the main purpose of break-even analysis in business?
 - vii. What is the difference between Fixed Cost and Variable Cost? Give examples.

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