

6/H-76 (xv) (b) (Syllabus-2019)

2 0 2 3

(May/June)

COMMERCE

(Honours)

(Small Enterprise Management)

(BC-604)

(Under Revised Syllabus)

Marks : 75

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. What are the functions of financial management? How are these functions linked with the objective of profit maximization? Answer in the context of a small enterprise. 15

Or

- (a) Explain the significance of operating and financial leverage analysis for a financial manager of a small enterprise in capital structure planning. 10

(2)

- (b) As the financial manager of a small firm, how would you manage the debtors position? 5
2. (a) Discuss the significance of Human Resource Management to a small enterprise. 10
- (b) What are the training institutes available in India to provide training to the small entrepreneurs and their employees? 5
- Or
- (a) Write short notes on any two of the following : 5×2=10
- (i) Performance appraisal in a small enterprise
- (ii) Wage and salary administration
- (iii) Provisions of Indian Factories Act concerning the small manufacturing units.
- (b) "Productivity of workers in a small enterprise much depends on how the leader of the enterprise motivates them." Comment on the statement. 5

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(Continued)

(3)

3. Why is plant location considered a strategic decision? What are the factors will you consider while locating a repairing shop (cars and other small four wheelers)? 5+10=15

Or

- (a) State the importance of production planning and control to a small enterprise. 5
- (b) What do you mean by 'Economic Batch Quantity'? How is this helpful to a production manager of a small factory? 5
- (c) Why is inventory management considered crucial for the success of a small enterprise? 5
4. What are the various marketing problems faced by the micro- and small-scale industries in India? What are the incentives available to overcome some of the marketing problems? 10+5=15

Or

- (a) State the importance of advertisement to a small enterprise. 7
- (b) When should the marketing manager of a small firm take decision to revise the price of his products? 8

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(Turn Over)

5. (a) Explain the rationale of preparing a Balance Sheet for a small enterprise. 5
- (b) Mention any five important adjustments that are made for the preparation of Trading and Profit & Loss Account of a small firm. 5
- (c) Distinguish between capital and revenue expenditure and explain the rationale of this distinction for a small enterprise. 5

Or

- (a) Explain the importance of ratio analysis for a small manufacturing business. Briefly discuss the importance of the following accounting ratios : 3+8=11
- (i) Liquidity ratio
- (ii) Profitability ratio
- (iii) Stock turnover rate
- (b) What do you mean by 'matching concept'? Is it important for a small business? Justify your answer. 4
