**ST. JOSEPH’S COLLEGE (AUTONOMOUS), BENGALURU -27**

**B.Com IFA–VI SEMESTER**

**SEMESTER EXAMINATION: APRIL 2023**

**(Examination conducted in May 2023)**

**BCIFA 6219: BUSINESS STRATEGY AND ANALYSIS-II**

**(For current batch students only)**

**Time: 2 ½ Hours Max Marks: 70**

**This paper contains 3 printed pages and 4 parts**

**PART A**

**I.** Answer ***any five*** of the following (**5 x 2 = 10 marks)**

1. State any two benefits of shared service.
2. What is the correlation between risks?
3. State any two features of Internal control system.
4. Mention any two objectives of finance function.
5. Give the meaning of talent management.
6. Enlist any four contexts for change as per Balogun and Hope Hailey model.

**PART B**

**II.** Answer ***any three*** of the following (**3 x 5 = 15 marks)**

1. Briefly explain the elements of effective Internal Control System.
2. Summarise the role of finance function.
3. Write a short note on POPIT model.
4. Write an analytical note on Disruptive technologies

**PART C**

**III.** Answer ***any two*** of the following (**2 x 15 = 30 marks)**

1. Explain in detail the alternative sources of finance.
2. Write an analytical note on

a. Fraud risk management strategy **(8 Marks)**

b. Potential ethical threats to auditor independence **(7 Marks)**

1. “Achieving successful change in organisation requires implementation of necessary steps to overcome resistance”. With reference to the statement.

a. Explain the reasons for resisting change from the employees. **(10 Marks)**

b. Briefly explain the above statement with Lewin’s model. **(5 Marks)**

**PART D**

**IV.** Answer the following ***compulsory*** question:  **(15 marks)**

1. The TGB Company runs sporting events such as tennis tournaments and downhill skiing events in various countries. The company has been fairly successful in the past in running events that attract a significant number of customers, and in the last 10 years TGB has always made a profit. The board of TGB are now considering a number of sporting events for the next financial year.

A repeat of this year’s successful two-week long outdoor tennis tournament at a time of year when there is a 10% probability of rain on any given day. If it rains, customers are allowed access to the tournament on the following day. However, if there is rain on two consecutive days, tickets for those days are declared void and cannot be used.

A new proposal to hold curling championships in 25 different countries in one year. (Curling is a sport played on ice where football sized stones are slid across the ice with the aim of stopping them as close as possible to a target on the ice). Organisation of the championships will mean TGB either has to hire additional staff or run fewer sporting events in other sports. Demand for the curling championships is high in colder countries, but unclear in warmer countries where the sport has never been played.

A new proposal to hold motor bike racing on the streets of a major European city. The city would effectively be closed to other traffic for a week with races taking place on normal public roads. There is a probability of 95% that at least one rider will be killed during the week and an 85% probability of serious injury to more than 10 spectators and the result of a crash. TGB’s insurers have indicated that they would not be prepared to insure this event. However, TGB's financial accountant indicates that the event would be highly profitable.

A repeat of a successful skiing championship in the Alps. The championship has been run for the last 25 years and is always well attended. However, analysts indicate that due to global warming there is a remote possibility that the Alps will not receive sufficient snow and the championship will not be able to go ahead. The board consider this risk to be so remote that it is not worth worrying about.

1. Explain the risk management model of TARA and discuss how the TGB Company should manage risks for each of its proposed sporting events. **(8 marks)**
2. Compare and contrast the roles of the risk manager and the risk committee.

**(7marks)**

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