



National Officers Academy
Final Mock for CSS-2026
January 2026
BUSINESS ADMINISTRATION

TIME ALLOWED: THREE HOURS

PART-I(MCQS): MAXIMUM 30 MINUTES

PART-I (MCQS)

MAXIMUM MARKS = 20

PART-II

MAXIMUM MARKS = 80

NOTE:

- i. **Part-II** is to be attempted on the separate **Answer Book**.
- ii. Attempt **ONLY FOUR** questions from **PART-II**. ALL questions carry **EQUAL** marks.
- iii. All the parts (if any) of each Question must be attempted at one place instead of at different places.
- iv. Write Q. No. in the Answer Book in accordance with Q. No. in the Q. Paper.
- v. No Page/Space be left blank between the answers. All the blank pages of Answer Book must be crossed.
- vi. **Use of calculator is allowed.**

PART – II

Q. No. 2. Discuss the contingency factors that affect planning. Describe how managers can effectively plan in today's environment. (20)

Q. No. 3. (a) Explain the main functions of labor relations, how they affect workplace harmony, and the relationship between labor unions and management. (10)

(b) Explain the stages involved in collective bargaining and also Provide examples of successful and failed negotiations. (10) (20)

Q. No. 4. There are several basic techniques managers use for appraising the performance of employees. Discuss these techniques. (20)

Q. No. 5. What is Integrated Marketing Communication? Comment on its major components. Describe how AI tools can help in IMC (20)

Q. No. 6. What does a company need to do to achieve strategic fit between the supply chain and competitive strategies? (20)

Q. No. 7. You wish to borrow \$10,000 for three years. The bank agrees to lend this amount if you are willing to pay them \$16,000 at the end of three years. What is the implicit rate of interest implied if it is applied (i) on annually (ii) semiannually (to the nearest whole percent)? (10)

Part b) Briefly describe according to the pecking order theory that why firms prefer international Financing to external financing. (10)

Q. No. 8- Part (a) Briefly explain use of Ratio analysis for various stakeholders (05)

Part (B) Using the information given in the following table, complete the balance sheet given underneath and write it down in answer book provided. Show there the required calculation as well (15)

Table

Long Term Debt to Equity	0.5 to 1
Total Asset turnover	2.5 Times
Average Collection Period (Assume 360 day year)	18 Days
Inventory turnover	9 Times
Gross profit Margin	10%
Acid test Ratio	1 to 1

Balance Sheet

Cash	\$	Notes and Notes Payable	100,000
Account receivable		Long Term debt	
Inventory		Common Stock	100,000
Plant and Equipment		Retained Earning	100,000
Total Assets		Total Liabilities and Shareholders' Equity	

Best Wishes for CSS2026