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MASTER OF BUSINESS ADMINISTRATION
(M.B.A. – SPORTS MANAGEMENT)
EXAMINATION: DECEMBER -2025
SEMESTER - II

Sub: Sports Financial Management (MBA-S201)

Date: 30/12/2025**Total marks: 60****Time: 10.00 am To 12.30 pm****Q. 1. Answer in Detail.****(30)**

1. Explain financial management and its objectives?
2. Explain the Indian financial system and its constituents?
3. Following is the Income Statement of ABC Sports Ltd. For the year ended 31st Dec 2024. calculate: 1) Gross Profit Ratio; 2) Operating Ratio; 3) Net operating Profit Ratio and 4) Net Profit Ratio

Particulars	Rs.
Sales	
Less: Cost of goods Sold	20,00,000
Gross Profit	12,00,000
less: Operating Expenses	8,00,000
Operating Profit	4,80,000
Add: Non –operating income	3,20,000
	48,000
	3,68,000
Less: Non –operating Expenses	16,000
Profit before Tax	3,52,000
Less: Tax @ 30%	1,05,600
Net Profit After Tax	2,46,400

Q. 2. Write Short Notes: (Any Two)**(10)**

1. Motives of holding cash
2. Components of fund flow statement.
3. Calculate the Debtors Turnover Ratio and debt collection period (in months) from the following information: Total sales = Rs. 2,00,000 Cash sales = Rs. 40,000 Debtors at the beginning of the year = Rs. 10,000 Debtors at the end of the year = Rs. 30,000
4. Explain the functions of financial management in sports organization ?

Q. 3. Answer in Short:**(10)**

1. CI Debentures
2. Capital Market
3. Working capital cycle
4. Format of cash flow statement
5. SEBI

Q. 4. Case Study**(10)**

Prepare a cash budget for the Nike Sports company for the month of April, May and June.

Month	Net Sales	Purchases	Wages	Factory Expenses	Office Expenses	Selling Expenses
February	7,50,000	4,50,000	90,000	75,000	60,000	45,000
March	8,40,000	4,80,000	97,500	83,500	60,000	45,000
April	9,00,000	5,25,000	1,05,000	90,000	60,000	52,500
May	12,00,000	6,00,000	1,35,000	1,12,500	60,000	65,700
June	13,50,000	6,00,000	1,42,500	1,40,000	70,000	70,000

Other Information:

1. Period of credit is for cash allowed by suppliers 2 months.
2. 20% of sales is for cash and period of credit allowed for credit is one month.
3. Delay in payment of all expenses - one month.
4. Income tax of Rs.5,75,000 is due to be paid on June 15th.
5. The company is to pay dividends to shareholders and bonus to workers of 1,50,000 and 2,25,000 respectively in the month of April.