

**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018**

(SDE)

MBA HRM 3—ORGANIZATIONAL DEVELOPMENT AND CHANGE

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A***Answer all the questions.**Each question carries 1 weightage.*

1. What is resistance to change ?
2. What is situation analysis ?
3. What is the impact of change on HRP ?
4. What is the need for re-engineering ?
5. Enumerate any two methods of organizational development.
6. What are T-Groups ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. "Change is always the constant- it is pertinent to human resource also"-Discuss.
8. What is the impact of change on the organizational structure ?
9. "There is a pattern of change in organisations"- Comment.
10. Do you think internal re-organization is essential ? Explain.
11. What way quality can be improved through organizational change ? Explain.
12. "Leadership is an important one in change management"-Discuss.
13. Explain any two coping strategies.
14. What are the rationales for transactional analysis ? Explain.

(6 × 3 = 18 weightage)

**Section C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. "Change management is effective only through training and development. Development is meant for the managers and are reluctant to change"- Evaluate.
16. "Change can be used strategically" - Explain the incidences where it could be used with examples.
17. What are the methods that can be used for team building? Explain.

(2 × 6 = 12 weightage)

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**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018**

(SDE)

MBA HRM 1—HUMAN RESOURCE PLANNING AND DEVELOPMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A***Answer all the questions.**Each question carries 1 weightage.*

1. What are the benefits of HRP ?
2. What is HR supply forecasting ?
3. What do you mean by workforce flow mapping ?
4. What are the problems of succession planning ?
5. What is potential appraisal ?
6. What is QWL ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. Enumerate the objectives of HRP.
8. How would you practice retention analysis among HR ? Explain.
9. What is labour market analysis ? Explain.
10. Explain the process of job analysis for an IT company.
11. Enumerate and explain any two methods for measuring performance of employees.
12. What is HRD ? What are its merits ?
13. What is HRD climate ? Explain.
14. What is culture audit ? Explain with examples.

(6 × 3 = 18 weightage)

**Turn over**

**Section C**

*Answer any two questions.  
Each question carries 6 weightage.*

15. Differentiate between job specification and job description with suitable examples.
16. "Recruitment undertaken without logical process will create vacuum in human resources"-Discuss.
17. Explain any two models for career assessment.

(2 × 6 = 12 weightage)

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**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018 .**

(SDE)

MBA FIN 2/MBA IBS 2—INTERNATIONAL FINANCE

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage.

**Section A***Answer all the questions.**Each question carries 1 weightage.*

1. What is International Finance ?
2. What is Capital Account ?
3. What do you mean by VOSTRO Account ?
4. What are fixed and floating rates ?
5. What is meant by SDR ?
6. What is option delivery ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. Briefly explain the functions of IMF.
8. Describe the theories of exchange rate.
9. Explain Balance of Payment.
10. Explain the issue of convertibility of currency.
11. Describe the effects of exchange rate changes.
12. Explain the structure of Indian capital market.
13. What are the factors affecting value of Indian rupee ?
14. Explain Bretton woods system.

(6 × 3 = 18 weightage)

**Turn over**

**Section C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Explain the role of RBI in Forex market.
16. Discuss the role of International financial market and instruments.
17. Illustrate the Exchange rate determination with examples.

(2 × 6 = 12 weightage)

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## THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018

(SDE)

MBA FIN 1/MBA IBS 1—STRATEGIC FINANCIAL MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all the questions.**Each question carries 1 weightage.*

1. What do you mean by Strategic Financial Management ?
2. What is meant by Private Placement ?
3. What is CAPM ?
4. What is Buy back ?
5. What is ADR ?
6. What do you mean by Spin Off ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the process of Merger and Acquisition.
8. Describe cross border mergers and acquisition.
9. Explain the Agency theory in corporate management.
10. Explain the defensive strategies in hostile takeovers.
11. Describe the methods of Going private.
12. Explain the terms Joint ventures and business alliances.

**Turn over**

13. What are the disinvestment techniques ?
14. Explain the strategic financial management functions.

(6 × 3 = 18 weightage)

**Part C**

*Answer any two questions.  
Each question carries 6 weightage.*

15. Explain the process of Dis-investment in related to the Indian context.
16. Describe the approaches to corporate valuations—Explain briefly.
17. Describe the broad areas if restructuring with illustrations.

(2 × 6 = 12 weightage)

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**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018**

(SDE)

**MBA MAR 5—ADVERTISING AND SALES PROMOTION**

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.  
Each question carries 1 weightage.*

1. Who is an organizational consumer ?
2. What are the objectives of sales promotion ?
3. What are the benefits of advertising ?
4. Mention any two sales promotion strategy.
5. What is ad layout ?
6. What is an advertising budget ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any six questions.  
Each question carries 3 weightage.*

7. What is Linear and Transactional models of communication ? Briefly explain.
8. What is marketing communication ? Explain AIDAS model of advertising communication.
9. Describe the characteristics of advertising.
10. What are the methods by which advertising budgets are prepared ?
11. Explain the strategy for media selection.
12. Explain in detail the social legal and ethical issues in advertising.
13. What is the need for outdoor media ? Explain with suitable example.
14. Elucidate the role of creative strategies for an effective advertising and sales promotion.

(6 × 3 = 18 weightage)

**Turn over**

**Section C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Elucidate how behavioural aspects and organizational aspects influence in the consumer behaviour ?
16. What is cognitive dissonance in marketing and briefly explain how it can be reduced ?
17. What are the challenges involved in measuring the effectiveness of advertisement and suggest suitable measures to overcome the challenges ?

(2 × 6 = 12 weightage)

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**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018**

(SDE)

MBA MAR 4—CONSUMER BEHAVIOUR

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A***Answer all the questions.**Each question carries 1 weightage.*

1. Differentiate consumer and customer.
2. What is psychographic segmentation ?
3. What are the theories of personality ?
4. Enumerate the need for rational consumer decision-making.
5. What is post purchase dissonance ?
6. What is sub-culture ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. What is consumer behaviour audit ?
8. What is consumer profiling ? Explain.
9. Give examples for low involvement and high involvement decision-making with examples.
10. What is reference group influence in consumer behaviour ?
11. What is alternative evaluation in decision-making for purchases ?
12. Show how buying behaviour for consumables affect the marketing strategies.
13. What is post purchase behavior ? Explain its importance to repeat purchase.
14. Trace the role of culture in consumer buying behaviour.

(6 × 3 = 18 weightage)

**Turn over**

**Section C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Discuss and analyse how Maruti Suzuki Motors is using the advertising of their new models to show the major factors influencing the buyer behaviour of a particular market.
16. Discuss any three models of consumer decision-making in the Indian context with examples.
17. Explain the salient features of Consumer protection in the Indian context.

(2 × 6 = 12 weightage)

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## THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018

(SDE)

## MBA 3.4—SUPPLY CHAIN AND LOGISTICS MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

*Answer all sections.***Section A***Answer all the questions.**Each question carries 1 weightage.*

1. What is physical distribution ?
2. What is routing ?
3. What do you mean by logistics audit ?
4. What is piggybacking ?
5. What is supply chain synergy ?
6. What is relationship marketing ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the measures of logistics in the Indian context.
8. Describe the facilities and services in logistics.
9. What are the disadvantages of decentralized warehouses ?
10. What are the future directives for logistics in Kerala ?
11. Enumerate and explain any two of packaging materials.
12. Write a note on supply chain information systems.
13. Write a note on supply chain strategy for manufacturing sector.
14. What are tactical supply chain strategy ? Give examples.

(6 × 3 = 18 weightage)

**Turn over**

**Section C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Describe the storage issues in the Indian contexts and the solutions for the same.
16. Explain various material handling equipments which are important in the manufacturing sector.
17. "Air and Water are the major transportation that is still not been exploited"- Justify your answer with examples.

(2 × 6 = 12 weightage)

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## THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018

(SDE)

MBA 3.3—INTERNATIONAL BUSINESS MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

*Answer all parts.***Part A***Answer all the questions.**Each question carries 1 weightage.*

1. What is geo centricity ?
2. Enumerate any three major global companies ?
3. What do you mean by FERA ?
4. What is value chain analysis ?
5. What is Franchising ?
6. What is product based structure ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Differentiate between Transnational corporations and multinational corporations.
8. Describe the cultural issues faced by a foreign company in India.
9. Discuss the demographic dividend which can be a selling point by the government to foreign manufacturers.
10. What are the threats for Indian companies in overseas markets ?
11. Explain the factors influencing locations for international business.

**Turn over**

12. What is green field investment ? Explain with examples.
13. Trace the global strategic partnerships that have succeeded in India.
14. What are the issues in managing human resource in a global company ?

(6 × 3 = 18 weightage)

### **Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Examine the existing international trade environment and explain.
16. Prepare a SWOT analysis of a global services company operating in India and offer suggestions.
17. Explain the international financing strategy that can be useful for international business companies in India.

(2 × 6 = 12 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT



**THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2018**

(SDE)

MBA 3.2—ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Section A***Answer all the questions.**Each question carries 1 weightage.*

1. Who is an entrepreneur ?
2. What is social cost benefit ?
3. What do you mean by environmental scanning ?
4. What is Demand Analysis ?
5. What is Cost Benefit Analysis ?
6. What do you mean technical analysis ?

(6 × 1 = 6 weightage)

**Section B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the characteristics of an entrepreneur.
8. Describe the plant location and layout.
9. What are the importance of small business units ?
10. Explain the steps involved in project planning.
11. Describe the steps of project formulation
12. Explain the steps involved in screening of project ideas.
13. What are the tools used for financial analysis ?
14. Explain the different types of project management.

(6 × 3 = 18 weightage)

**Turn over**

6. Which of the following non-resident persons may not claim personal allowances against their UK income ?
- Residents of the Isle of Man or the Channel Islands.
  - Nationals of the European Economic Area.
  - Residents of the British Commonwealth of Nations.
  - Persons who used to reside in the UK but now reside abroad for health reasons.
7. Which of the following payments are not deductible from a taxpayer's total income for the tax year in which the payment is made ?
- A gift of listed shares to a charity.
  - Interest paid on a loan to pay inheritance tax.
  - A payment to a charity under the gift aid scheme.
  - An "annual payment".
8. An individual must notify HMRC if he or she is liable to income tax for a tax year, even if a notice requiring submission of a return has not been issued. Notification must be made within \_\_\_\_\_ of the end of the tax year concerned. Fill in the blank.
- 6 months.
  - 12 months.
  - 3 years.
  - 30 days.
9. Net debits on non-trading loan relationships may be set against income from non-trading loan relationships in the previous \_\_\_\_\_ months. Fill in the blank :
- 12.
  - 24.
  - 36.
  - 48.
10. A claim to set a trading loss against total profits must be made within \_\_\_\_\_ years of the end of the loss-making period. Fill in the blank :
- One.
  - Two.
  - Four.
  - Six.

(10 × 1 = 10 weightage)

### Part B

*Answer any **four** of the following questions.  
Each question carries 2 weightage.*

- Identify and understand that the alternative ways of achieving personal or business outcomes may lead to different tax consequences.
- Comment on the legal aspects of overseas expansion.
- State and discuss the use of exemptions and deductions in deferring and minimizing capital gains tax liabilities.

14. Recognize the tax treatment of research and development expenditure, including of innovative businesses.
15. Explain the impact of taxation on the cash flows of a business.

(4 × 2 = 8 weightage)

### Part C

Answer any **three** of the following questions.  
Each question carries 4 weightage.

16. You should assume that today's date is 15 March 2019.

Sophia Wong is self-employed. For the year ended 5 April 2020 Sophia has forecast that her tax adjusted trading profit will be £80,000. This will be her only income for the tax year 2019-20. Sophia's total income tax liability and national insurance contributions (NIC) for this year if she continues to trade on a self-employed basis will be £25,231 as follows :

Income tax	21,200
Class 2 NIC	146
Class 4 NIC	3,885
	25,231

Sophia understands that she could save tax and NIC if she instead traded as a limited company, and she is therefore considering incorporating her business on 6 April 2019. The forecast taxable total profits of the new limited company for the year ended 5 April 2020 are unchanged at £80,000 (before taking account of any director's remuneration).

Assuming that Sophia Wong incorporates her business on 6 April 2019, advise her whether or not there will be an overall saving of tax and national insurance contributions (NIC) for the tax year 2019-20 if she withdraws all of the profits from the new company as :

- (a) director's remuneration (after allowing for employer's class 1 NIC, gross director's remuneration will be £73,919) ; or
- (b) dividends.

Note : For both alternatives, you are expected to calculate the corporation tax liability (if any) of the new limited company for the year ended 5 April 2019, the income tax payable by Sophia Wong, and the class 1 NIC (if any) payable by Sophia and the new company.

17. Sophie Shape has been a self-employed sculptor since 2007, preparing her accounts to 5 April. Sophie's tax liabilities for the tax years 2018-19 and 2019-20 are as follows :

	2018-19	2019-20
	£	£
Income tax liability	5,240	6,100
Class 2 national insurance contributions	146	146
Class 4 national insurance contributions	1,240	1,480
Capital gains tax liability	0	4,880

**Turn over**

No income tax has been deducted at source.

Prepare a schedule showing the payments on account and balancing payment which Sophie Shape will have made, or will have to make, during the period from 1 April 2019 to 31 March 2020. State the implications if Sophie Shape had made a claim to reduce her payments on account for the tax year 2019-20 to nil without any justification for doing so.

18. AS plc has UK trading income of £2,000,000 in the year to 31 March 2016. In that year, AS plc also operated an overseas branch. The profits of the branch were £85,000, after deduction of 15% withholding tax. Compute the corporation tax payable, assuming that no election has been made to exempt the branch profits.
19. TC Ltd, a non-close company with wholly investment business, has the following results for the year ended 31 March 2020. (Amount in £)

Rental income	150,000
Building society interest	8,000
Chargeable gains	100,000
Management expenses :	
Property management	40,000
General	50,000
Capital allowances :	
On property	800
General	1,000
Qualifying charitable donations	47,000

Unrelieved management expenses carried forward at 1 April 2019 amounted to £60,500.

Compute the corporation tax payable.

(3 × 4 = 12 weightage)

### Part D

*Case Study (Compulsory question 6 weightage).*

20. Adam would like advice on the capital gains tax and inheritance tax implications of being given Eastwick Farm by his mother, Sabrina, and on recent changes in tax law which affect his investment planning.

Sabrina :

- Is UK resident and domiciled.
- Has made one previous lifetime gift of £350,000 into a discretionary trust for her grandchildren on 1 September 2020.
- Inherited Eastwick Farm from her husband, Sam, on his death on 1 July 2019.
- Has managed the farm since this date.

Sam :

- Owned and farmed Eastwick Farm for many years prior to his death on 1 July 2019.
- Had made lifetime gifts which used the whole of his nil rate band for inheritance tax purposes. Sabrina - proposal to gift Eastwick Farm to Adam :
- Sabrina plans to retire from running the farm on 31 December 2020.
- She has been informed by a financial adviser that she could gift the farm to Adam when she retires without paying any capital gains tax or inheritance tax.
- She has decided to gift the farm to Adam on 1 January 2021.

Eastwick Farm - valuation of land and buildings :

	1 July 2019	1 January 2021 (estimated)
	£	£
Agricultural value	385,000	396,000
Market value	502,000	544,000

Adam :

- Is UK resident and domiciled.
- Is 42 years old.
- Is an additional rate taxpayer, with adjusted income (for the purpose of calculating Adam's annual allowance for pension contributions) of £200,000 per year, which he expects to continue for the foreseeable future.
- Uses his annual exempt amount for capital gains tax purposes each year.
- Is in full-time employment and will lease Eastwick Farm to a tenant farmer.

Adam - investments :

- Adam has regularly contributed £40,000 into a personal pension scheme to use his annual allowance.
- Adam has invested the maximum amount each year in an individual savings account (ISA). Adam - thoughts on investments:
- 'I have been advised that my annual allowance for pension contributions was reduced to £15,000 for the tax year 2019/20, so I have incurred an additional tax charge. Please can you explain this reduction in my annual allowance ?'

**Turn over**

- 'Is there now any point in investing in either a cash or a stocks and shares ISA as savings income and dividends are now exempt from tax anyway up to £5,000 per year ?'

Explain the capital gains tax and inheritance tax implications for Sabrina of the planned gift of Eastwick Farm to Adam on 1 January 2021, and the reasons why the financial adviser has determined that neither tax may be payable by her as a consequence of this gift.

Explain, with supporting calculations, Adam's potential capital gains tax liability on a future sale of Eastwick Farm and the inheritance tax implications for him of being gifted the farm by Sabrina on 1 January 2021 if, as he intends, he leases the farm to a tenant farmer, and Sabrina dies before 1 January 2025.

(6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS-IF-S3-23—AUDIT AND ASSURANCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following by selecting the most appropriate answer from the options given.*

*Each question carries 1 weightage.*

1. Compliance with the Standard of Auditing is the responsibility of :
  - a) Management.
  - b) Those charged with governance.
  - c) Auditor.
  - d) Audit committee.
2. The evidence available to auditor is \_\_\_\_\_ in nature, rather \_\_\_\_\_ in nature.
  - a) Pervasive, conclusive.
  - b) Conclusive, pervasive.
  - c) Limited, unlimited.
  - d) None of the above.
3. The complaints and allegation against the firm as regards to the non-compliance of professional standards or allegation of non-compliance of firm's system of quality control shall be dealt with \_\_\_\_\_.
  - a) Legal regulations.
  - b) By taking appropriate actions.
  - c) Either (a) or (b).
  - d) None of the above.
4. If there is a conflict between the laws with which the auditee is subject to and Standards of Auditing, the \_\_\_\_\_ shall prevails.
  - a) Notification from the central government.
  - b) Law.
  - c) Standard of Auditing.
  - d) Guidance note.

**Turn over**

5. The audit firm should implement \_\_\_\_\_ policies to ensure all audits are conducted in accordance with Audit and Assurance Standards.
- a) Detection Control.
  - b) Quality control.
  - c) Management control.
  - d) Internal control.
6. Which of the following does not affect form, content and extent of documentation :
- a) Size and complexity of the entity.
  - b) Nature of audit team who will perform audit.
  - c) Identified Risk of material misstatement.
  - d) Audit methodology and tools to be used.
7. The primary responsibility for the prevention and detection of fraud rests with both \_\_\_\_\_ and \_\_\_\_\_.
- a) Auditor and management.
  - b) Management and those charged with governance.
  - c) Auditor and those charged with governance.
  - d) All of the above.
8. Following is not an indicator of non-compliance of regulatory requirement :
- a) Tax accounting system.
  - b) Adverse media comment.
  - c) Purchasing at arm's length price.
  - d) All of the above.
9. As a part of obtaining the understanding of an entity, the auditor shall evaluate whether the management with the oversight of those charged with governance, has created and maintained a culture of \_\_\_\_\_.
- a) Honest and ethical behavior.
  - b) Discipline.
  - c) Controls.
  - d) Risk assessment.



10. The Balance Sheet of Tube light and Bulbs Ltd. reflected a cash balance of Rs. 10 crores. The company has taken a loan of Rs. 3 crores from the bank despite of the huge cash balance with the company. As an auditor what conclusion can you draw looking at the situation ?
- Report this matter to the Central Government u/s 143(12) as there is a possibility of fraud.
  - Obtain sufficient and appropriate audit evidence of existence of fraud.
  - Report the matter under CARO, 2016 under clause 3(x) u/s 143(11) without obtaining audit evidence.
  - All of the above.

(10 × 1 = 10 weightage)

### Part B

Answer any **four** of the following questions.

Each question carries 2 weightage.

- The scope of work of an internal auditor may extend even beyond the financial accounting. Justify the correctness of the statement.
- Describe substantive procedures you would perform to obtain sufficient and appropriate audit evidence.
- The firm's system of quality control should include policies and procedures addressing each and every element of system of quality control. State those elements.
- Describe SIX audit risks, and explain the auditor's response to each risk, in planning the audit.
- Fraud, whether fraudulent financial reporting or misappropriation of assets, involves incentives or pressure to commit fraud, a perceived opportunity to do so and some rationalization of the act. Explain with examples.

(4 × 2 = 8 weightage)

### Part C

Answer any **three** of the following questions.

Each question carries 4 weightage.

- Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment describes the five components of an entity's internal control.

Required : Identify and briefly explain the FIVE components of an entity's internal control.

**Turn over**

17. "An audit is independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form, when such an examination is conducted with a view to expressing an opinion thereon." Explain stating clearly how the person conducting this task should take care to ensure financial statements would not mislead anybody.
18. "The auditors should consider the effect of subsequent events on the financial statement and on auditor's report" - Comment according to SA 560.
19. Materiality for the financial statements as a whole may need to be revised as a result of a change in circumstances that occurred during the audit. Explain with the help of example.

(3 × 4 = 12 weightage)

#### **Part D (Case Study)**

##### ***Compulsory question.***

*6 weightage.*

20. You are the audit manager of Chestnut and Co. and are reviewing the key issues identified in the files of two audit clients. Palm Industries Co. (Palm) Palm's year end was 31 March 2020 and the draft financial statements show revenue of \$28.2 million, receivables of \$5.6 million and profit before tax of \$4.8 million. The fieldwork stage for this audit has been completed. A customer of Palm owed an amount of \$.350,000 at the year end. Testing of receivables in April highlighted that no amounts had been paid to Palm from this customer as they were disputing the quality of certain goods received from Palm. The finance director is confident the issue will be resolved and no allowance for receivables was made with regards to this balance. Ash Trading Co. (Ash) Ash is a new client of Chestnut & Co, its year end was 31 January 2020 and the firm was only appointed auditors in February 2020, as the previous auditors were suddenly unable to undertake the audit. The fieldwork stage for this audit is currently ongoing. The inventory count at Ash's warehouse was undertaken on 31 January 2020 and was overseen by the company's internal audit department. Neither Chestnut & Co. nor the previous auditors attended the count. Detailed inventory records were maintained but it was not possible to undertake another full inventory count subsequent to the year end. The draft financial statements show a profit before tax of \$2.4 million, revenue of \$10.1 million and inventory of \$.510,000.

Required : For each of the two issues :

- (i) Discuss the issue, including an assessment of whether it is material ;
- (ii) Recommend ONE procedure the audit team should undertake to try to resolve the issue ;  
and
- (iii) Describe the impact on the audit report if the issue remains UNRESOLVED.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS IF S3 22—PROJECTS AND RELATIONSHIP MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all questions given below.*

*Each question carries 1 weightage.*

1. Who owns the Project Management Plan (PMP) ?
  - (a) The project team.
  - (b) The chief executive.
  - (c) The project manager.
  - (d) The project support office.
2. Which one of the following best describes users ?
  - (a) Providers of both strategic and tactical direction to the project.
  - (b) Those intended to receive benefits or operate outputs.
  - (c) Facilitators of an appropriate issue resolution procedure.
  - (d) Those providing full-time commitment to the project.
3. Which statement best describes a responsibility of the project manager :
  - (a) To be the sole source of expertise for estimating techniques on cost and time.
  - (b) To deliver the project objectives to enable benefits to be realised.
  - (c) To take ultimate accountability for the delivery of the business benefits.
  - (d) To delegate all accountability for managing time, cost and quality to team leaders.
4. A project is typically defined in terms of scope, time, cost and which other parameter ?
  - (a) Benefits.
  - (b) Quality.
  - (c) Tolerance.
  - (d) Controls.

**Turn over**

5. Which one of the following statements is true ?
- (a) Business-as-usual activities cannot be improved.
  - (b) Business-as-usual activities are more difficult to manage than projects.
  - (c) Projects are transient endeavours that bring about change to business-as-usual.
  - (d) A project is always the starting point for operation refinement.
6. What is defined as “the ability to influence and align others towards a common purpose”.
- (a) Teamwork.
  - (b) Motivation.
  - (c) Management.
  - (d) Leadership.
7. Which one is a true statement relating to project communications ?
- (a) A project sponsor is responsible for all communication methods and media.
  - (b) Different stakeholders typically have different communication needs.
  - (c) It is best to have a standard set of project reports used for every project.
  - (d) Email is the only way to communicate with large numbers of people.
8. In project management, the term quality is best defined as :
- (a) Inspection, testing and measurement.
  - (b) Reviews and audits.
  - (c) Fitness for purpose of deliverables.
  - (d) Professionally-bound project reports.
9. The main outcome of risk identification, in a risk management process, is to :
- (a) Identify and determine the relative importance of the project risks.
  - (b) Identify and describe all risks that might occur on the project.
  - (c) Identify and determine the responses to the project risks.
  - (d) Identify and describe risks that have occurred on previous projects.
10. Which one of the following is not considered in resource management ?
- (a) Identifying resources.
  - (b) Influencing resources.
  - (c) Assigning resources to activities.
  - (d) Matching resources to the schedule.

(10 × 1 = 10 weightage)

**Section B**

Answer any **four** questions given below.

Each question carries 2 weightage.

11. Explain the different approaches to strategy.
12. Discuss 7-S model of project management.
13. Explain the roles of support structures.
14. Write a brief note on contracts of employment.
15. Explain the importance of motivating team members.

(4 × 2 = 8 weightage)

**Section C**

Answer any **three** questions given below.

Each question carries 4 weightage.

16. Explain Porter's Five Forces model.
17. Explain the key tools for project managers.
18. Explain the responsibilities of project managers.
19. Explain the process of mentoring.

(3 × 4 = 12 weightage)

**Section D**

**Compulsory question.**

20. In mid-2010, MNO, one of the reputed construction companies in India, bagged a construction project. The company CEO Chandra faced a few dilemmas where implementation of the newly bagged project was concerned as the project had to be completed without any time delay. The Director (planning and development), Vijay, had to prepare a report on the scheduling of the project keeping the various constraints in mind.

Overview of Infrastructure Sector in India :

After economic reforms were introduced in India in 1991, several sweeping changes took place in the economy. The reforms were aimed at deregulating the Indian economic structure and stimulating foreign investments. These initiatives transformed the country into one of the rapidly.

**Turn over**

About MNO Project Solutions :

In mid-2010, MNO, a reputed realty firm in South India, bagged a prestigious construction project in the Special Economic Zone (SEZ) at Bangalore. MNO Techno Services was established in Bangalore by a leading architect Chandra Sekhar Reddy (Chandra). The company was founded.

The Challenge :

In 2010, MNO bagged a multi-million construction project - building activities in an SEZ. It entered into an agreement with the Karnataka State Government to take up the construction-activities in an SEZ Project. MNO agreed to the specified time frame and cost aspects of the project which were discussed under the Terms of Reference (ToR) of the project.

Questions :

- (a) Explain the classification of scheduling problems.
- (b) Discuss the basic concepts of Time-Constrained Project with smoothing resources.
- (c) Explain how to develop a Schedule for Time-Constrained Project?

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS-IF-S3-21—FINANCIAL REPORTING

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions by selecting the most appropriate answer from the option given.*

*Each question carries 1 weightage.*

1. Which financial statement presents a summary of the Assets, Liabilities, and Owners' Equity of a firm ?
  - (a) General ledger.
  - (b) Work sheet.
  - (c) Balance sheet.
  - (d) Cash flow statement.
2. Which of the following is an example of an intangible asset of the subsidiary which may be recognised separately from goodwill when preparing consolidated financial statements ?
  - (a) A new research project which the subsidiary has correctly expensed to profit or loss but the directors of the parent have reliably assessed to have a substantial fair value.
  - (b) A global advertising campaign which was concluded in the previous financial year and from which benefits are expected to flow in the future.
  - (c) A contingent asset of the subsidiary from which the parent believes a flow of future economic benefits is possible.
  - (d) A customer list which the directors are unable to value reliably.
3. Which of the following are requirements of preparing consolidated financial statements ?
  - (1) All subsidiaries must adopt the accounting policies of the parent in their individual financial statements.
  - (2) Subsidiaries with activities which are substantially different to the activities of other members of the group should not be consolidated.
  - (3) All entity financial statements within a group should normally be prepared to the same accounting year end prior to consolidation.
  - (4) Unrealised profits within the group must be eliminated from the consolidated financial statements.
  - (a) 1 and 3.
  - (b) 2 and 4.
  - (c) 3 and 4.
  - (d) 1 and 2.

**Turn over**

4. How is the balance sheet linked to the other financial statements ?
- (a) The beginning retained earnings balance on the statement of retained earnings becomes the amount of retained earnings reported on the balance sheet.
  - (b) Retained earnings is added to total assets and reported on the balance sheet.
  - (c) Net income increases retained earnings on the statement of retained earnings, which ultimately increases retained earnings on the balance sheet.
  - (d) There is no link between the balance sheet and the other statements.
5. Which of the following statements about the primary purpose of financial reporting is the correct ?
- (a) Provides information that can help with decision making.
  - (b) The individual needs of users can be satisfied by tailoring of financial reports.
  - (c) Enables accountability since managers would have to account for resources used.
  - (d) Identifies a range of existing and potential users dependant on financial statements to make decisions.
6. Which of the following would not be an example of a user who may rely on general purpose financial reports ?
- (a) Harish who is given Rs. 5,000 on his 18th birthday by his grandfather to invest in the share market.
  - (b) Mr. Trivedi who manufactures sugar free muesli bars hopes to secure long term sales contracts with school canteens all over the county.
  - (c) Mr. Mohan who runs a successful organic food cafe is keen to expand into the food truck industry by obtaining finance via crowd-funding.
  - (d) Mr. Sahil who owns a fishing and camping store is keen to expand his product range by approaching his suppliers to ask about increasing his credit limit.
7. Which of the following accounting treatments would be an example of faithful representation ?
- (a) Charging the rental payments for an item of plant to profit or loss where the rental agreement meets the criteria for a right of use asset.
  - (b) Including a convertible loan note in equity on the basis that the holders are likely to choose the equity option on conversion.
  - (c) Treating redeemable preference shares as part of equity in the statement of financial position.
  - (d) Derecognising factored trade receivables sold without recourse to the seller.
8. Recognition is the process of :
- (a) Determining where an item should be presented in the financial statements.
  - (b) Disclosing information in the notes to the financial statements.
  - (c) Incorporating an item in the financial statements.
  - (d) Determining the amount at which an item should be shown in the financial statements.



9. X Ltd. acquired Rs. 150000 shares of Y Ltd. on August, 2019. The Equity Capital of Y Ltd. is Rs. 20 lakh of 10 per share. The machinery of Y Ltd. is revalued upwards by Rs. 4,00,000. The minority group interest shown in the consolidated Balance Sheet as on March 31, 2020 was :
- (a) 6,00,000. (b) 4,00,000.  
(c) 1,00,000. (d) None of the above.
10. Which of the following is true regarding the income statement ?
- (a) The income statement is sometimes called the statement of operations.  
(b) The income statement reports revenues, expenses, and liabilities.  
(c) The income statement reports only revenue at the point of sale.  
(d) It shows financial position of a business at a particular period of time.

(10 × 1 = 10 weightage)

**Part B**

Answer any **four** of the following.  
Each question carries 2 weightage.

11. Explain IFRS.  
12. What are the different heads in profit and loss account ?  
13. What is the statutory requirement of maintaining reserves ?  
14. Define term cost overhead.  
15. What do you mean by job costing ?

(4 × 2 = 8 weightage)

**Part C**

Answer any **three** questions.  
Each question carries 4 weightage.

16. Emkay Ltd. purchased raw material of 20000 units at 10 per kilogram during the year 2017-2018. they provide you with the following other information for the year ended 31st March, 2020 :

Particulars	Units	Rs.
<i>Opening inventory :</i>		
Finished goods	2,000	50,000
Raw material	2,200	22,000
Labour		1,53,000
Fixed overhead		1,50,000
Sales	20,000	5,60,000
<i>Closing inventory :</i>		
Finished goods	2,400	
Raw material	1,800	

The expected production of the finished product for the year was 30000 units. Each unit of finished product requires one unit of Raw Material purchased. Due to a fall in the market demand, the price of the finished goods in which the raw material is incorporated is, expected to be sold at Rs. 20 per unit. The replacement cost of raw material was Rs. 9.50 per unit on the closing day of the accounting period.

**Turn over**

17. Enumerate the components involved in final accounts of firm.  
 18. What are the fundamental accounting assumptions as per AS 1? Explain in brief the assumptions.  
 19. Ajay Co. Ltd., ended with the following Profit and Loss Account during the year 2020.

		Rs.
Sales		3,55,800
<i>Less : Expenses</i>		
Raw materials	74,200	
Stores	48,800	
Expenses	2,04,000	
Interest	20,000	
Depreciation	20,000	3,67,000
<i>Loss</i>		11,200

The company had been working at 60% of capacity during 2020. Of the expenses of Rs.2,04,000, 25% is variable. In 2021, production/sales volume at 80% of capacity is expected to be achieved. Fixed cost is, however, expected to increase by Rs.12,000. Draw up the 2020 budget.

(3 × 4 = 12 weightage)

### Part D

(Compulsory question 6 weightage)

20. From the following particulars of Mrs. Raman & Co., you are required to prepare Trading, Profit and Loss Account and Balance Sheet for the year ended 31st March 2020 :

	Rs.		Rs.
Sales	65,000	Discount Allowed	100
Sales Return	500	Discount Received	500
Stock at the beginning	8,000	Salaries	3,000
Purchases	29,000	Interest paid	400
Purchases Return	300	Furniture	3,000
Direct Wages	5,000	Buildings	20,000
Direct Expenses	5,000	Plant and Machinery	20,000
Carriage Inwards	4,000	Cash in Hand	1,000
Capital at the beginning	30,000	Bills Payable	6,200
		Reserve for Bad and Doubtful	
Drawings	5,000	Debts	500
Sundry Debtors	10,000	Bad Debts	300
Sundry Creditors ...	12,000	Closing stock at the end	8,000

*Additional Information :*

- 1 Outstanding Salaries Rs. 500
- 2 Interest on Capital at 10% P.A.
- 3 Depreciation on Plant and Machinery at 10% P.A. and Buildings at 5% P.A.
- 4 Prepaid of Interest Rs. 100.
- 5 Provision for Bad and Doubtful Debts at 10% on Debtors.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS-IF-S3-20—PERFORMANCE MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions.  
Each question carries 1 weightage.*

Multiple choice questions. 10 questions :

1. The following costs have arisen in relation to the production of a product :
- Planning and concept design costs.
  - Testing costs.
  - Production costs.
  - Distribution and customer services costs.

In calculating the life cycle cost of a product, which of the above items would be included?

- (a) iii only. (b) I, ii, iii only  
(c) I, ii, iv only. (d) All of the above.
2. In which of the following ways might financial return be improved over the life cycle of a product?
- 1 Maximising the breakeven time.
  - 2 Minimising the time to market.
  - 3 Minimizing the length of the life cycle.
- (a) 1 and 2 only. (b) 1 and 3 only.  
(c) 2 only. (d) 3 only.
3. The following statements have been made about material cost accounting :
- 1 In material flow cost accounting, waste is treated as a negative product and give a cost.
  - 2 Material flow cost accounting should encourage management to focus on ways of achieving the same amount of finished output with less material input.

Which of the above statements is true?

- (a) 1 only. (b) 2 only.  
(c) Neither 1 nor 2. (d) Both 1 and 2.

**Turn over**

4. Which of the following statement about activity based costing are true ?
- (a) The cost driver for quality inspection is likely to be batch size.
  - (b) The cost driver for materials handling and dispatch costs is likely to be the number of orders handled.
  - (c) In the short run, all the overhead costs for an activity vary with the amount of the cost driver for the activity.
  - (d) A cost driver an activity based cost.
5. The following statements have been made about throughout accounting :
- 1 Inventory has no value and should be valued at \$0.
  - 2 Efficiency is maximized by utilizing direct labour time and machine time to full capacity.
- Which of the statement is true ?
- (a) 1 only.
  - (b) 2 only.
  - (c) Neither 1 nor 2.
  - (d) Both 1 and 2.
6. Budgetary control helps the management in \_\_\_\_\_.
- (a) Obtaining bank credit.
  - (b) Issue of shares.
  - (c) Getting grants from government.
  - (d) All of these.
7. Budgetary control provides a basis for \_\_\_\_\_.
- (a) Bonus shares.
  - (b) Rights shares.
  - (c) Remuneration plans.
  - (d) None.
8. Recording of actual performance is \_\_\_\_\_.
- (a) An advantage of budgetary control.
  - (b) A step in budgetary control.
  - (c) A limitation of budgetary control.
  - (d) None.
9. A key factor is one which restricts \_\_\_\_\_.
- (a) The volume of production.
  - (b) The volume of sales.
  - (c) The volume of purchase.
  - (d) All of the above.
10. The main objective of budgetary control is \_\_\_\_\_.
- (a) To define the goal of the firm.
  - (b) To coordinate different departments.
  - (c) To plan to achieve its goals.
  - (d) All of the above.

(10 × 1 = 10 weightage)

**Part B**

*Answer any four of the following.*

*Each question carries 2 weightage.*

11. Identify the accounting information requirements and describe the different types of information systems used for strategic planning, management control and operational control and decision making.
12. Define and discuss the merits of, and potential problems with, open and closed systems with regard to the needs of performance management
13. Derive a life cycle cost or profit in manufacturing and service industries.
13. Explain the role of Pricing strategies in decision making process.
14. Explain the difficulties of using target costing in service industries.
15. Discuss the issues business face in the management of environmental costs.

(4 × 2 = 8 weightage)

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

16. Describe the different methods a business may use to account for its environmental costs.
17. Describe the information used in budget systems and the sources of the information needed.
18. Explain the nature of CVP analysis.
19. Managing Director of Petro-KL Ltd (PTKLL) thinks that Standard Costing has little to offer in the reporting of material variances due to frequently change in price of materials. PTKLL can utilize one of two equally suitable raw materials and always plan to utilize the raw material which will lead to cheapest total production costs. However, PTKLL is frequently trapped by price changes and the material actually used often provides, after the event, to have been more expensive than the alternative which was originally rejected. During last accounting period, to produce a unit of 'P' PTKLL could use either 2.50 Kg of 'PG' or 2.50 kg of 'PD' PTKLL planned to use 'PG' as it appeared it would be cheaper of the two and plans were based on a cost of 'PG' of 1.50 per Kg. Due to market movements, the actual prices changed and if PTKLL had purchased efficiently the cost would have been: 'PG' '2.25 per Kg; 'PD' '2.00 per Kg Production of 'P' was 1,000 units and usage of 'PG' amounted to 2,700 Kg at a total cost of '6,480/-

Calculate the material variance for 'P' by : (i) Traditional Variance Analysis; and (ii) An approach which distinguishes between Planning and Operational Variances.

(3 × 4 = 12 weightage)

**Turn over**

**Part D**

*Case study: Compulsory.*

*Question carries 6 weightage*

Established in the year 1997, Excellent Woodcraft Private Limited (EWPL) is one of the distinguished manufacturers and suppliers of an unlimited array of Wooden Furniture Items. Product compilation comprises of Modular Furniture, Workstations, and Cafeteria Furniture. Moreover, it is also engaged in presenting Furniture Services that include Interior Fit Out, Office Interiors and Corporate Interior Designing. Since inception, it has strived to proffer an excellent blend of optimum quality and price, and successfully established the company as the preferred choice of customers in the past years. This is the reason that its products and services are applauded in the industry for its flawlessness. At EWPL, a world-class infrastructure is set up with different types of latest technology based machines and equipment, which provide great support in hassle-free production and storage of the proffered assortment. Besides the spacious workspace, it has recruited a team of skilled and experienced professionals, who are magnificently trained to understand and meet the diverse client requirements within the committed time period. It aims to attain complete client satisfaction and put in its best efforts to achieve the same by offering outstanding product range and feasible services. EWPL's Budgeting Process for Sales.

- 1) Each salesgirl makes a customer-wise listing of sales for the last few years. Based on this information and her knowledge about customer's requirements, she determines an overall sales goal.
  - 2) The sale manager, W Robert, gathers all this information and modifies it a bit. Particularly, W looks at variance in sales growth and modifies low projections to be in line with the average. He, of course, discusses this correction with the concerned salesgirl. The usual approach is to hold up the other forecasts and attribute lack of sales growth to lower talent.
  - 3) W then meets with J Donald, Managing Director. By this time, J already back out of his sales expectations for next year based on his desired profit. J discusses the overall target with the W. The usual result is a 7% to 10% increase in projected sales, which the W allocates among the salesgirls based on their past performance.
  - 4) Of course, J desires that the W discuss and negotiate any alteration with the sales force. He believes that with appropriate logics, not high but attainable targets for his sales team can be met.
- (i) Discuss the participative nature of the sales budgeting process at EWPL.
- (ii) Advise on best approach from EWPL's perspective that may be adopted.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS IF S3 19—FINANCIAL MANAGEMENT

(2016 Scheme)

Maximum : 36 Weightage

Time : Three Hours

**Part A**

*Answer the following questions by selecting the most appropriate answer from the option given.  
Each question carries 1 weightage.*

1. The relationship between Economic Value Added (EVA) and the Net Present Value (NPV) is considered as :
  - (a) Valued relationship.
  - (b) Economic relationship.
  - (c) Direct relationship.
  - (d) Inverse relationship.
2. The return on assets = 5.5 %, Total assets Rs. 3,000 and common equity is Rs. 1,050, then the return on equity would be :
  - (a) 22275.
  - (b) 0.1571.
  - (c) 0.01925.
  - (d) 1.925 times.
3. The situation in which the firm limits the expenditures on capital is classified as :
  - (a) Optimal rationing.
  - (b) Capital rationing.
  - (c) Marginal rationing.
  - (d) Transaction rationing.
4. A firm will have favourable leverage if its \_\_\_\_\_ are more than leverage.
  - (a) Debt.
  - (b) Interest.
  - (c) Equity.
  - (d) Earnings.
5. The expected return on an investment in stock is :
  - (a) The anticipated capital gains.
  - (b) The expected dividend payments.
  - (c) Less than the realized return.
  - (d) The sum of expected dividends and capital gains.

**Turn over**

6. Over the years if ROE of a firm is decreasing, which of the following could be a probable reason ?
- (a) Net profit margin is increasing.
  - (b) Debt-assets ratio is decreasing.
  - (c) Asset turnover is decreasing.
  - (d) Both option (b) and option (c) above.
7. Fisher effect deals with the interplay of :
- (a) Interest rate and foreign exchange rate.
  - (b) Interest rate and money supply.
  - (c) Interest rate and inflation rate.
  - (d) Inflation rate and money supply.
8. What are the internal techniques used in foreign exchange market ?
- (a) Lagging.
  - (b) Leading.
  - (c) Both of (a) and (b).
  - (d) None of these.
9. According to traditional approach, the average cost of capital will :
- (a) Remains constant up to a degree of leverage and rises sharply thereafter with every increase in leverage.
  - (b) Rises constantly with increase in leverage.
  - (c) Decrease up to certain point, remains unchanged for moderate increase in leverage and rises beyond a certain point.
  - (d) Decrease at an increasing rate with increase in leverage.
10. If the profit margin is equal to 4.5% and the total assets turnover is 1.8% then the return on assets DuPont equation would be :
- (a) 0.025.
  - (b) 0.081.
  - (c) 0.004.
  - (d) 4 times.

(10 × 1 = 10 weightage)

### Part B

*Answer any four of the following.  
Each question carries 2 weightage.*

11. Who are the stakeholders of the company ?
12. What are the main functions of SEBI ?



13. List out various forms of bank finance for working capital.
14. What are sunk cost ? Are they relevant in determination of cash flow of project.
15. Discuss the various types of yield curve along with the reasons.

(4 × 2 = 8 weightage)

### Part C

*Answer any three questions.*

*Each question carries 4 weightage.*

16. Describe the traditional view on the optimal capital structure. Compare and contrast with NOI approach and NI approach.
17. Mr. Seturam Investment Bond 2019 was issued in January 2020, with a maturity period of 2 years. With a Coupon payment of 7 % per annum made every 6 months with Face value of Rs. 100. What is the YTM for the bond, if the prevailing market price was Rs. 84 as at January 2020 ?
18. What are the various concepts of cost of capital? Why should they be distinguished in financial management ?
19. Welspun Ltd. is considering the finalization of the capital structure. Accordingly, the firm expects the EBIT of Rs. 1,50,000 per annum on an investment Rs.5,00,000,. The company has access to raise funds of varying amounts by issuing equity share capital, 12% preference share and 10% debenture or any combination thereof. Suppose, it analyzes the following four options to raise the required funds of Rs. 5,00,000.
  1. By issuing equity share capital at par.
  2. 50 % funds by equity share capital and 50% funds by preference shares.
  3. 5 % funds by equity share capital, 25 % by preference shares and 25 % by issue of 10 % debentures.
  4. 25 % funds by equity share capital, 25 % as preference share and 50 % by the issue of 10% debentures.

Assuming that Assuming Ltd. belongs to 35% tax bracket, Compute the EPS under the above four options.

(3 × 4 = 12 weightage)

**Turn over**

## Part D

**Compulsory question 6 weightage.**

20. The Erickson Toy Corporation currently uses an injection molding machine that was purchased 2 years ago. This machine is being depreciated on a straight line basis towards a Rs. 5,00 salvage value, and it has 6 years of remaining life. Its current book value is Rs. 2,600, and it can be sold for Rs. 3,000 this time. Assume, for ease of calculation, that the annual depreciation expenses is Rs. 350 per year.

The firm is offered a replacement machine which has cost of Rs. 8,000, an estimated use full life of 6 years and an estimated salvage value of Rs. 800. This machine falls in to the MACRS 5 year's class. The depreciation rates are 20 %, 32 %, 19 %, 12 %, 12% & 5%. The replacement would permit an output expansion so sales would rise by Rs. 1000 per year, even so, the new machines much greater efficiency would still cause operating expenses to decline by Rs. 1500 per year. The new machine would require the inventories be increased by Rs. 2000, but accounts payable would simultaneously increase by Rs. 500.

The firms tax rate is 40 % and its cost of capital is 15 % should it replace the old machine ?

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS-IF-S3-18—BUSINESS ANALYSIS

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following by selecting the most appropriate answer from the options given.*

*Each question carries 1 weightage.*

1. Where did the term strategy was used first :
  - a) The management literature.
  - b) Military Science
  - c) Game theory.
  - d) All of the above.
2. Which of the following is not one of the contextual aspects that have a critical impact on strategic change ?
  - a) Structural factors.
  - b) Environmental factors.
  - c) Personal factors.
  - d) Financial factors.
3. The competitive methods of a company should reflect its management philosophy, which calls for
  - a) Consistent allocation of the resources.
  - b) Its core competencies.
  - c) Anticipatory action in the face of rapid change.
  - d) None of the above.
4. Corporate strategy refers to the firm's ability to match the opportunities in the business environment with :
  - a) The specific products and services necessary to invest in.
  - b) The functional strategies to develop.
  - c) The choice of what business the firm will be engaged in.
  - d) All of the above.

**Turn over**

5. For strategy evaluation to be effective, it will depend most importantly on :
- Effective resource allocation systems.
  - Decision support systems.
  - Management information systems.
  - Value-added comparisons.
6. What could be an implication for an organization if an e-business strategy is not clearly defined ?
- Greater opportunities from evaluation of opportunities.
  - Effective integration of e-business at a technical level.
  - Clear direction of e-business strategy.
  - None of the above are applicable.
7. External factors need to be assessed as an integral part of strategic analysis and this could examine many areas including competitor (as against competitive) threats. A competitor analysis can be conducted which involves a review of e-business services offered by existing and new competitors and the adoption of these by their customers. Resource-advantage mapping is one suggestion but why would this be useful ?
- So that internal resource strengths can be assessed against external threats.
  - To assess customer value provided relative to competitors.
  - To identify where competitors are weak and exploit this.
  - Actually, all of the above have a part to play.
8. Another aspect of Internet strategy formulation closely related to product development is the review of opportunities from new business and revenue models. Constantly reviewing innovation in services to improve the quality of experience offered is also important to e-businesses. So while there is a view that 'only the paranoid will survive', which of the following options should managers avoid?
- Wait-and-see option.
  - Fast-follower option.
  - Do-nothing option.
  - None of the above.
9. When considering strategy, the matching of internal resources against external demands forms part of :
- Strategic analysis.
  - Strategic analysis.
  - Strategic objectives.
  - Strategic definition.
  - None of the above.

10. Strategic decisions will need to be made including examining market growth strategies. Developing new digital products is an example of what type of strategy ?
- Market penetration strategy.
  - Product development strategy.
  - Market development strategy.
  - Diversification strategy.

(10 × 1 = 10 weightage)

### Part B

Answer any **four** of the following questions.

Each question carries 2 weightage

- Give a detailed account on new strategies adopted by Indian organizations in the internet economy.
- Discuss the process of strategic evaluation and control in detail.
- Discuss the advantages and limitations of growth strategies with examples
- Discuss the implications of financial decisions in building strategic framework.
- Describe the monitoring and controlling techniques for a project management.

(4 × 2 = 8 weightage)

### Part C

Answer any **three** of the following questions.

Each question carries 4 weightage.

- Explain in detail the strategic groups competitive changes during industry evolution using Porter's Five Force model
- Explain in detail the four types of strategic control.
- Explain the various components of competitor analysis.
- As a corporate planner of large MNC, how would you plan the environment for the different units located at different places and belonging to different industries ?

(3 × 4 = 12 weightage)

**Turn over**

**Part D (Case Study)*****Compulsory question.****6 weightage.*

20. SE LTD is a defence contractor faced with a changing environment. In the past, all the work done by SE was for the government, and it was performed on a 'cost plus' basis. The company was exposed to minimal competition. Now, government believes that the 'cost plus' system encouraged inefficiency. In the future, SE will be required to quote fixed prices for government business, a Government defence contracts are being increasingly given to SE's foreign competitors, who have understanding SE's prices. In addition, SE is faced with a general contraction of defence expenditure by the government. SE's existing costing system is aggregated, that is, all overheads are recovered on direct labour cost. SE's has to have confidence in its costs, in order to get the government orders at an economic price, and to complete internationally.

Questions :

- 1 State the factors that would influence SE in the formulates a strategic plan to meet the new situation.
- 2 State the strategic responses that are available to SE in the new environment.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (International Finance)

BUS IF S3 17—ADVANCED STRATEGIC MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions by selecting the most appropriate answer from the option given.  
Each question carries 1 weightage.*

1. Competitive advantage can best be described as :
  - (a) Increased efficiency.
  - (b) What sets an organization apart.
  - (c) A strength of the organization.
  - (d) Intangible resources.
2. Which of the following is not an advantage of strategic management ?
  - (a) It provides organisations with a clearer sense of direction and purpose.
  - (b) It helps improve the political, economic, social and technological environment of the organisation.
  - (c) It helps orientate management decisions to relevant environmental conditions.
  - (d) It helps organisations be proactive rather than reactive.
3. When using PESTEL it is easy to get overwhelmed by a multitude of details. Instead, it is important to step back and identify the :
  - (a) Key drivers for change.
  - (b) Relevant Five Forces that exist.
  - (c) Complex links between each of the factors.
  - (d) Market segments.

**Turn over**

4. The task of strategy choice involves :
  - (a) Developing plans and activities which will improve the organisation's performance and competitive position.
  - (b) Determining how the organisation can be more market and efficiency oriented.
  - (c) Monitoring whether the organisation is achieving good financial performance.
  - (d) Keeping the organisation free of debt.
5. Common problems in making acquisitions work relate to :
  - (a) Lack of cultural fit.
  - (b) Failure to add value, inability to integrate the new company, lack of organisational learning and poor cultural fit.
  - (c) The two companies having different core competences.
  - (d) Failure to add value and inability to integrate the new company.
6. The highest amount a firm can charge for its products is most directly affected by :
  - (a) Expected retaliation from competitors.
  - (b) The cost of substitute products.
  - (c) Variable costs of production.
  - (d) Customers' high switching costs.
7. A film company and a music recording company may choose to combine, believing that the result will be more effective than the sum of the two component parts. What term is used for the benefits ?
  - (a) Synergy.
  - (b) Diversification.
  - (c) Integration.
  - (d) Consolidation.
8. The process of performing an external audit needs to include :
  - (a) Only top level managers, as it's a planning function.
  - (b) As many managers and employees as possible.
  - (c) Primarily front-line supervisors.
  - (d) Between 15 to 20 managers for it to be valid.



9. Which of the following are signs of weakness in a company's competitive position ?
- (a) A return-on-equity is below 25 % and earnings per share of less than Rs. 2.00.
  - (b) A price set by the firm higher than its rivals.
  - (c) A declining market share, poor product quality and few sales in market.
  - (d) Lower revenues and profit margin and narrow product line than the market leader.
10. What is the central purpose of strategic evaluation ?
- (a) Evaluate effectiveness of strategy to achieve organisational objectives.
  - (b) Evaluate effectiveness of control system to measure achievements.
  - (c) Evaluate effectiveness of strategies to be implemented efficiently.
  - (d) Evaluate effectiveness of the strategy implementation process.

(10 × 1 = 10 weightage)

### Part B

*Answer any four of the following.  
Each question carries 2 weightage.*

- 11. What are core competencies ?
- 12. Explain briefly the process in identifying corporate capability factors of different functional areas.
- 13. Discuss the impact of social, political and technological changes on strategic planning.
- 14. What is behavioural implementation ?
- 15. Enumerate the DuPont Control model.

(4 × 2 = 8 weightage)

### Part C

*Answer any three questions.  
Each question carries 4 weightage.*

- 16. Explain in detail the blue ocean strategy.
- 17. Discuss the Mc.Kinseys 7's framework for organisational analysis with an illustration.
- 18. Discuss in detail the new business model for internet economy.
- 19. What is virtual organization? How are strategies different from normal organization?

(3 × 4 = 12 weightage)

**Turn over**

**Part D****Compulsory question 6 weightage.**

20. Barley Hopson is a 50 years old as a motor cycle company manufacturing the bike was once the coolest cruiser on Indian highways. It had seen 100-cc utility bikes made by Indo-Japanese collaborations zip past its modest sales volumes. Yet, despite its bikes being fuel-guzzlers, Barley Hopson had managed to retain a market niche amongst India's true bikers -for whom the machine was part of their identity, their very being, and vanity high cost transportation vehicle.

The problem was that Barley Hopson, for all the passion it aroused, was not making any money. Selling just 20,000 cruisers a year, in a domestic market of 2.6 million odd mobikes, the company had been losing money for the past four years. Mr. Sharma and Mr. Advith from the top management had sat for hours, with some other colleagues, to discuss ways in which its bikes could be re-engineered to appeal to a larger market - without losing the core values of the brand. And the brand was the company's biggest asset.

Could something be done ? Sure, thought Mr. Sharma and his team. Just two years ago, the Chief to Detroit's second largest car-maker had expressed interest in buying the business. To Mr. Sharma, this was testimony to its turn-around-ability. "We cannot afford to invest heavily", said Mr. Sharma. "Nor can we afford any substantial increase in variable costs". Unit manufacturing costs were already too high. And that too, for products that weren't seen as the best wheels to burn rubber with.

Barley Hopson prided itself in its ability to see everything from the broadest possible perspective. There was no need to reinvent the wheel it neither knew, nor did live in awe of it. Technology no longer define the core of the business worldwide. Capacity was no big deal either.

Questions :

- (a) Can Barley Hopson re-engineer its mobikes to appeal to a larger market while retaining the brands' image ?
- (b) What should Barley Hopson do to clarify its strategic direction for the mid and long-term ?
- (c) "One Barley has decided to go the niche way, the company must work, hard to own that area and expand the appeal of its bikes". Do you agree ? Why and why not ?

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 23—HUMAN RESOURCE PLANNING AND DEVELOPMENT IN  
HEALTH CARE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.  
Each question carries 1 weightage.*

1. What are the objectives of HRP ?
2. What is workflow mapping ?
3. Define HRD.
4. What is job description ?
5. What is man power planning ?
6. What is career development ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.  
Each question carries 3 weightage.*

7. Write a note on career assessment.
8. What is the importance of waste analysis in hospitals ?
9. Explain the process of HRP.
10. What are the different methods of collecting job data in hospitals ?
11. What is work culture ? Why it is important to understand culture in hospitals ?
12. What are the retention plans used in the hospitals ?

(4 × 3 = 12 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Write a note on HRD in strategic organisation.
14. Discuss the tools for measuring performance of employees in the hospitals.

**Turn over**

15. Discuss the HR demand forecasting techniques in Hospitals.
16. Explain the various sources of recruitment in hospitals.
17. Explain the components of HR information systems used in the hospitals.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. Discuss the approaches of job design for clinical and non-clinical staffs in multi-speciality hospitals.  
(6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 22—HEALTH CARE AND INSURANCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. Define health insurance.
2. Define TPA.
3. What is risk ?
4. What is ESI ?
5. What is Insurance claim ?
6. Who is an insurer ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What do you mean by Indemnity in Insurance ?
8. Write a note on family floater policy.
9. What is the importance of buying an health insurance policy ?
10. What is health insurance taxation ?
11. Distinguish between health policy and life insurance.
12. List the important government and private health insurances in the market.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Discuss the benefits of the health insurance policy with relevant exams.
14. Write a note on economics of life and health insurance .
15. Define IRDA. Discuss the functions of IRDA .
16. Discuss the roles and responsibilities of the micro insurance providers.
17. Write a note on the patient and regulatory agencies.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. Discuss the administration of health insurance schemes like CGHS and ESI and Social security measures.

(1 × 6 = 6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 21—PATIENT BEHAVIOUR AND CARE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the following.  
Each question carries 1 weightage.*

1. Define patient care.
2. What are patient rights ?
3. What is Lifestyle ?
4. What are medical standards ?
5. What is an Attitude ?
6. Define Personality.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions  
Each question carries 3 weightage.*

7. What is the role of hospital administrator ?
8. What is opinion leadership ?
9. What are the responsibilities of medical staff ?
10. What are the measures to be taken for night duty ?
11. What is the importance of patient counselling ?
12. What is Psychographics ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any **three** questions.*

*Each question carries 4 weightage.*

13. Discuss the importance of improving quality care of patients.
14. Discuss the legal responsibilities of the authority at the hospitals.
15. Write a note on patient care management.
16. What are the legal documents required to perform autopsy ?
17. Discuss the roles and responsibilities of resident medical officer.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. What is the impact of covid 19 on patient behaviour ? Why is it important to understand the patient behaviour ?

(6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 20—EPIDEMIOLOGY, PUBLIC HEALTH AND SOCIAL SCIENCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.  
Each question carries 1 weightage.*

1. What are features of ecological design ?
2. Define disease frequency.
3. What is respiratory infection ?
4. What is investigation of disease ?
5. Define communicable disease.
6. Define public health.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.  
Each question carries 3 weightage.*

7. What are the main reasons for malaria ?
8. How do you eradicate plague ?
9. Write a note on core principles of health measurement and diagnosis.
10. What are different types of social science research ?
11. How do you diagnose tuberculosis ?
12. What are the risk factors of disease ? How do you reduce the risk ?

(4 × 3 = 12 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Distinguish between communicable diseases and non communicable diseases . what are the measures to be taken to prevent them.
14. Write a note on principle and applications of screening for disease.

**Turn over**

15. Discuss the similarities and dissimilarities between epidemiological research and social science research.
16. "Today youngsters are getting diseases due to change in lifestyle" comment on this statement.
17. What are the main reasons for diarrhea disease? How do you prevent ? what is the treatment for diarrhea.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. What are coronary heart diseases ? What are the main causes for this ? Explain the treatment for the coronary heart diseases.

(6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 19—SUPPLY CHAIN MANAGEMENT IN HEALTH CARE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What is buffer stock ?
2. What is sourcing ?
3. What is strategic alliance ?
4. What is customs clearance ?
5. Define Inventory analysis.
6. Define Supply Chain Management.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What is the importance of supply chain principles of health care management ?
8. Discuss the key performance indicators of supply chain management
9. Distinguish between centralised purchasing and decentralised purchasing .
10. Discuss the main features of export policy .
11. Distinguish between Barcoding and RFID.
12. Write a note on preservation of stores.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Discuss the documentation required for the physical verification of stores .
14. Write a note on VED analysis and SDE analysis.
15. Discuss the role of technology in managing healthcare supply chains.
16. Discuss the methods to measure the performance of supply chains in health care.
17. What are different techniques in inventory control of healthcare ?

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. Hospital would like to conduct annual stock verification.. who are the people involved in the verification ? Explain the techniques of stock verification.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS-HCM 18—HEALTH CARE COST MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. Define Cost Accounting.
2. What are the elements of cost ?
3. What is marginal costing ?
4. What is service costing ?
5. What is inventory cost management ?
6. What are the limitations of financial accounting ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the functional classification of costs.
8. Explain the basic cost accounting principles.
9. What is break-even analysis ?
10. Write a note on labour cost management.
11. What is the nature of overhead costs ?
12. From the following particulars prepare a statement of cost and profit :

Raw material consumed                      ₹ 80,000

Direct wages                                      ₹ 50,000

**Turn over**

Machine hour worked	10000 hours
Office overheads	₹ 2 per hour
Selling overheads	20% on work cost
Unit produced	10000 units
Unit sold	9000 units at ₹ 25 per unit

(4 × 3 = 12 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. The components A and B are used as follows :

Normal usage	- 300 units per week each
Maximum usage	- 450 units per week each
Minimum usage	- 150 units per week each
Reorder Quantity	A - 2,400 units ; B - 3,600 units.
Reorder period	A - 4 to 6 weeks, B - 2 to 4 weeks.

Calculate for each component :

- (a) Re-order Level. (b) Minimum Level.  
(c) Maximum Level. (d) Average Stock Level.
14. Explain the elements of hospital costing.
15. Discuss the significance of variance analysis in health care.
16. Calculate the Economic Order Quantity from the following information. Also state the number of orders to be placed in a year :
- |                                    |                            |
|------------------------------------|----------------------------|
| Consumption of materials per annum | : 10,000 kg.               |
| Order placing cost per order       | : Rs. 50                   |
| Cost per kg. of raw materials      | : 2                        |
| Storage costs                      | : 8% on average inventory. |
17. Write note on ABC and VED analysis.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. From the following particulars, prepare a statement of cost :

Stock of raw materials on 1-1-2021	37,500
Purchase of raw materials	1,25,000
Productive wages	60,000
Stock of finished goods on 1 -1 -2021	1,07,500
Works expenses	45,000
Administration expenses	67,500
Selling expenses	62,500
Sales during the year	3,75,000
Stock of raw materials on 31-12-2021	42,500
Stock of finished goods on 31-12-2021	1,50,000

Also calculate the percentage of works overhead to productive wages and the percentage of administration expenses to works cost.

(6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A. (Health Care Management)

BUS HCM 17—STRATEGIC HEALTH CARE MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What is Du Pont model ?
2. What are strategic choices ?
3. What is vision statement ?
4. Define strategic management.
5. What are the functions of top management ?
6. What is the difference between tactics, strategy and policy ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What are reasons for strategy implementation failures in the organisation ?
8. How SWOT analysis is useful in strategy making ?
9. Write a note on behavioural implementation of strategies.
10. What is corporate analysis ?
11. Why it is important to know the core competence of the hospital ? How it is useful ?
12. How do you measure the expectations of the stakeholders ?

(4 × 3 = 12 weightage)

**Turn over**



**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Discuss the tools and techniques used in evaluation of strategy.
14. Explain the quadrants in the BCG matrix with relevant examples of the hospitals.
15. What is significance of scenario planning in the health care industries.
16. Write a note on 7S model of strategic management.
17. What is the importance of porters model in strategy making ?

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage*

18. Why it is important for hospitals to formulate strategies to survive and sustain in the market ? give relevant examples from the health care sector.

(6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ET 04—SUSTAINABLE ECO TOURISM

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following.*

*Each question carries 1 weightage.*

1. What is Eco-labelling ?
2. Define ecotourism certification.
3. What is the least allowed gauge of plastic carry bag in Kerala ?
4. What is green tourism ?
5. Which is the first planned eco-tourism destination in India ?
6. What is psychological carrying capacity ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.*

*Each question carries 3 weightage.*

7. What is sustainable development and what are its key dimensions ?
8. Explain EIA.
9. What is environment management system ?
10. Comment on ecological foot print.
11. State any *two* measures for environment protection.
12. Which are the different levels of biodiversity ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three of the following.*

*Each question carries 4 weightage.*

13. Write a note on Kyoto Protocol 1997.
14. What is topographical analysis ?
15. Examine the different types of eco-friendly practices for sustainable tourism.
16. What is eco- tourism and its functions ?
17. Explain Oslo declaration 2007.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory Question.**

*Case Study.*

18. Ecotourism presents a small segment of nature-tourism. According to the World Wildlife Fund, in 1995 nature-tourism consisted of 15 % of all tourism worldwide. The term ecotourism can be well described with the following five criteria : nature conservation, low impact, sustainability, meaningful community involvement and environmental education. Furthermore, according to the concept of sustainable development, the tourism can be “sustainable” if development meets the needs of present tourists and locals while protecting future opportunities.
  - a) What is the role of eco- tourism in the protection and conservation of natural resources ?
  - b) How can community participation help in sustainable development ?

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ET 03—TOURISM POLICY PLANNING AND DEVELOPMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following.*

*Each question carries 1 weightage.*

1. List some of the characteristics of India's tourism industry.
2. Who is a visitor ?
3. Expand- FHRAI.
4. How does the hotels in India are categorised ?
5. What is DLC ?
6. What is the major function of KTDC ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any **four** of the following.*

*Each question carries 3 weightage.*

7. What is tourism planning ? What is it necessary to integrate planning in tourism ?
8. Write some of the functions of Ministry of tourism, Government of India.
9. Explain the interdisciplinary approaches to tourism.
10. Analyse some of the socio- cultural impacts of tourism.
11. What are the components of tourism industry ?
12. Enumerate the emerging areas of tourism.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three of the following.*

*Each question carries 4 weightage.*

13. What are the different products of tourism industry ?
14. Explain the tourism planning process.
15. Evaluate the role of the public sector in promoting tourism in India.
16. Discuss on the importance and impact made by National action plan of 1992 in Indian tourism sector.
17. Analyse some of the national incentives and subsidies offered for tourism promotion.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory Question which carries 6 weightage.**

*Case Study.*

18. West Bengal Tourism Policy, 2008, Government of West Bengal, Department of Tourism has stated “West Bengal will aim to become a preferred tourism and tourism related investment destination by leveraging its unique geographical setting along with its various tourism related assets to promote tourism in an integrated manner.

This will not only bring in more investment and further the socio-economic goals of the Government, but also ensure that all these are in conformity with the relevant acts, rules and regulations relating to environmental protection. The overall aim will be to see that the tourism sector contributes towards improving the quality of life of people in general.

- A) Briefly explain the tourism policy of the West Bengal.
- B) How can tourism policies and plans helps in the development of tourism in the country ?

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ET 02—TOURISM MARKETING

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Define Service Marketing.
2. What is meant by Product Life Cycle ?
3. Define Market segmentation.
4. What is a distribution channel ?
5. Define Marketing Information System.
6. Write two functions of marketing.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain Tourism branding with two examples.
8. What is the difference between selling and marketing ?
9. Explain the special features of tourism marketing.
10. What is product mix ? Explain product mix of a package tour.
11. Mention the factors influencing pricing decisions.
12. Explain the role of advertisement in tourism marketing.

(4 × 3 = 12 weightage)

Turn over

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Discuss the characteristics of service industry. How do they influence the services marketing ?
14. Elaborate the role and types of intermediaries in Tourism Industry.
15. What is new product ? Analyse the stages of new tourism product development.
16. Discuss the stages involved in the buyer's decision-making process.
17. Define a wholesaler. What role does he play in promoting the tourism product ?

(3 × 4 = 12 weightage)

**Part D**

**Compulsory case carries 6 weightage.**

18. *Case analysis :*

Tourism in Kerala uses the brand slogan 'Gods own country'.

- (a) Other than using a brand slogan, give two examples of how a destination might create a brand image.
- (b) Analyse the importance of brand image for a destination such as Kerala.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ET 01—TOURISM PRODUCTS OF INDIA

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Define Tourism Product.
2. What is 'Folk Art' ?
3. Define Heritage tourism products.
4. What is Symbiotic tourism product ?
5. What are the classical languages of India ?
6. Write the name of any *two* world heritage sites from India.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What are the factors of seasonality in tourism
8. State the tourist importance of the 'Kochi-Muziris Biennale'.
9. Write a note on any *one* art form from India listed in UNIESCO Masterpieces of the Oral and Intangible Heritage of Humanity.
10. Write a note on any *five* regional cuisine variations in India.
11. Analyse the importance of Museum in tourism.
12. Write a note on 'snake boat' festivals of Kerala

(4 × 3 = 12 weightage)

**Turn over**



**Part C**

*Answer any three questions  
Each question carries 4 weightage.*

13. Write in detail about various types of tourism products.
14. "India is land for all seasons and all reasons". Explain.
15. Write the significance of Indian paintings
16. Explain about various adventure tourism destinations in South India
17. Explain the nature and characteristics of tourism products

(3 × 4 = 12 weightage)

**Part D**

*Compulsory Question carries 6 weightage.*

18. The Geographical Indication (GI) Registry and Intellectual Property India presented the Geographical Indication Tag status to Banglar Rasogolla of West Bengal. Banglar Rasogolla is a syrupy dessert popular in all over India and abroad. It is a pure white, spongy ball of 'Chhana' dipped in light sugar syrup. It believed that the Rasogolla was invented in Calcutta by confectioner Nobin Chandra Das.,

A GI is a sign used on products that have a specific geographical origin and possess qualities or a reputation that are due to that origin. Such a name conveys an assurance of quality and distinctiveness which is essentially attributable to its origin in that defined geographical locality. Darjeeling Tea, Basmati rice, Chanderi Fabric, Mysore Silk, Kullu Shawl, Kangra Tea, Thanjavur Paintings, Allahabad Surkha, Farrukhabad Prints, Lucknow Zardozi and Kashmir Walnut Wood Carving, Mahabaleshwar Strawberry, Blue Pottery of Jaipur, Banarasi Sarees and Tirupati Laddus are some of the GIs.

- a) What are the major regional cuisine variations in India.
- b) Write about the unique characteristics of Banglar Rasogolla as Heritage Cuisine Product.
- c) Prepare a GI Tourism circuits connecting GI tagged products from south Indian states.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ES 03—ELECTRONIC COMMERCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all.*

*Each question carries 1 weightage.*

Define the following terms :

1. Disruptive technology
2. M-commerce
3. Webonomics
4. E-business
5. E-cash
6. Partial e-commerce

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Write on internet marketing techniques.
8. What is e-cycle of internet marketing.
9. Write on personalization of e-commerce.
10. Give the comparison of benefit to cost in e-commerce.
11. What is a business model and why is it used?
12. What were the major catalysts for the rise of the dot coms?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Consider an *e-commerce* organization that you know well or have worked for. Review the strategy of that organisation, taking into consideration the factors relevant to the 'e' phenomena that have been identified.
  14. Select a pure *e-commerce* company and analyze its product/service, process and delivery agent, explaining the implications of having digitised each aspect. Can this company continue to exist in the long term ?
  15. Discuss the strategies for developing electronic commerce websites.
  16. Explain the Process of Electronic Payment System. Brief its advantages and disadvantages
  17. Explain benefits of building own Website and different ways of promoting the Website.
- (3 × 4 = 12 weightage)

**Part D**

*Answer the compulsory question.  
6 weightage.*

18. Villeroy and Boch AG (VB) are a German public company that produces an extensive range of household products, such as wall and floor tiles, bathroom and kitchen fittings, crockery and cutlery, and textiles and accessories. Based in Mettlach in the Saar region of Germany, they have 22 plants, 10,000 employees and revenues of over 940 million euros a year. VB's strategy focuses on innovation and customer orientation and to provide customers with a range of products to complement their lifestyles. In order to do this, they needed to ensure that the sales force had a consistent customer database with a stable infrastructure that enhanced communication between internal and external sales teams. The solution was an e-CRM system with a Web-browser-based interface which allowed external sales employees to access all customer and project information, status reports, activities and data for bid invitations while they were away from their offices. The sales force can also enter information directly into the database while they are with the client. Communication between the internal and external sales forces has benefited both the organisation and also the customer, by ensuring that any customer queries can be answered faster and the data is more reliable and up-to-date, with no delays in updating information. The e-CRM system has improved customer service, productivity and revenues.

Questions :

1. Discuss, how *e-CRM* can be used as a tool to reap the real benefits of customer based equity.
2. How has the *e-CRM* system improved customer service, productivity and revenues at Villeroy and Boch ?
3. Considering the case of VB, discuss the various ways in which the company can use and update *e-CRM* activities.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ES 02—DATABASE MANAGEMENT SYSTEMS

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Briefly discuss the evolution of DBMS.
2. Briefly discuss the File organization and access methods.
3. What do you mean by Attributes and Keys ?
4. What is an Extended E-R Model ?
5. Discuss briefly the concept of Virtual Records and their uses.
6. What is a Query Translator ? What purpose does it serve ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the classification of database systems.
8. Discuss a Database Schema with the help of a diagram.
9. Discuss the CODASYL Network model.
10. What do you mean by Hierarchical Network models ? Briefly explain.
11. Briefly discuss the concepts of Catalogs and Data dictionary.
12. Discuss the features of ORACLE and enumerate some of its popular applications.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Explain the different Database users.
14. Discuss DDL. How is it different from DML ? Explain guidelines for creation of table.
15. Explain Distributed Transaction with the help of an example.
16. Explain Concurrency Control and Recovery in database systems.
17. Discuss some new trends in database management systems.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following.  
Compulsory question.*

18. Construct an E-R diagram for the following problem definition :

Each company operates four departments and each department belongs to one company. Each department employs one or more employees, and each employee works for one department. Each of the employees may or may not have one or more dependents, and each dependent belongs to one employee.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3ES 01—SYSTEM ANALYSIS AND DESIGN

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the following.*

*Each question carries 1 weightage.*

1. What is project investigation ?
2. What is the role of system analyst ?
3. What do you mean by recording information ?
4. How does vendor selection happen ?
5. What do you mean by layered architecture ?
6. What is project monitoring and control ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

1. Explain structured systems analysis. The PARIS model.
2. What are the characteristic of a good test case ?
3. What are the security issues in a computer system ?
4. Explain the different methodologies of system design.
5. Discuss the methods of designing interfaces and dialogues.
6. What are the major advantages of database ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

7. Who should be validating a system ? Why ?
8. Why is code review considered a more efficient testing for bug reduction as compared to testing ?
9. Describe the concept of Project Investigation.
10. What is the purpose of system testing ?
11. What are the major advantages of database ?

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

12. You have been appointed as in-charge of designing software to be installed in bank ATM. Which kind of architecture would be chosen ? Give reason for your selection and draw the architecture diagram of the system.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EH 04/IB04—GLOBAL HUMAN RESOURCE MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions.  
Each question carries 1 weightage.*

1. Define convergence theory.
2. What is strategic business unit ?
3. What is global selection ?
4. Define global HRM.
5. Define separation management.
6. What is participative management ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.  
Each question carries 3 weightage.*

7. Elaborate on the major cultural drivers of globalization.
8. Explain the major issues in global hr practices.
9. Discuss the process of global recruitment.
10. Explain the different types of global business.
11. Explain the various approaches to talent management.
12. Explain the concept of quality circle.

(4 × 3 = 12 weightage)

**Turn over**



**Part C**

*Answer any three of the following.*

*Each question carries 4 weightage.*

13. Discuss the ethical challenges in global hr practices.
14. Elaborate on the innovative management techniques in hrm.
15. Discuss the various global management development techniques.
16. Explain the Brewster and Burnois model of international hrm.
17. Explain the various global hr functions.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory Question.**

*6 weightage.*

18. Mr. Athul is the Human Resource head at a multinational corporation. The company has operation across the globe. One major challenge at hand is managing the cross cultural diversity. Suggest suitable strategies to manage this issue.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EH 03—HUMAN RESOURCE PLANNING AND DEVELOPMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What do you mean by HR Information systems ?
2. List out the methods of collecting job data.
3. What is performance planning ?
4. What is HRD climate ?
5. How does work flow mapping is helpful in HR planning process ?
6. What do you mean by job analysis ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

7. What are the HRD strategies for coping with organizational changes ?
8. Explain the orientation and training modules for HR.
9. Explain the tools used for measuring performance.
10. How information system will support for HR planning and development ?
11. How will you design Human Resource Information system ?
12. What do you mean by management inventories in HR supply forecasting ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Explain the phases involved in initiating and establishing change.
14. Examine the process of HR management in performance appraisal system modules.
15. Discuss macro level human resource planning.
16. How will you design Human Resource Information System ?
17. How does the work culture and climate of the organisation influence HRD ?

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries 6 weightage.*

18. The Grahmin Vikas Bank in Bangalore, there are many employees working in that bank. This bank provides many rules and regulations like providing training to employees, weekly performance appraisal of employee, give orientation to them, etc.

Because of change in technology there are many difficulties arise about:

- (a) How to understand bank's transaction by new computer technology ?
- (b) How to work with computers and how to operate computer ?

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022

M.B.A.

BUS 3EH 02—PERFORMANCE MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions.  
Each question carries 1 weightage.*

1. What is performance benchmarking ?
2. Define self-appraisal.
3. What is performance monitoring ?
4. What is variable pay ?
5. Define Mentoring.
6. What is task orientation ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.  
Each question carries 3 weightage.*

7. Elaborate on the major features of performance management.
8. Explain the process of performance appraisal.
9. Explain business system analysis.
10. Discuss the various criteria involved in evaluating performance of top level managers.

**Turn over**

11. List out the essentials to building a performance based organization culture.
12. Explain how time management helps in performance management.

(4 × 3 = 12 weightage)

### Part C

*Answer any three of the following.  
Each question carries 4 weightage.*

13. Discuss the benefits of effective performance management system.
14. Elaborate on the various methods of competency mapping.
15. Outline the advantages and pitfalls of 360-degree performance appraisal.
16. Explain the implications of performance linked reward system.
17. Explain the process of setting SMART goals.

(3 × 4 = 12 weightage)

### Part D

**Compulsory Question.**  
*6 weightage.*

18. Amit is the CEO of ANR solutions. He wants to develop a high-performance team for his software development section, which have 250 employees. You are hired as the management consultant for this purpose. Prepare a draft plan for creating a high-performance organization, emphasizing on the various theories you have learned in performance management.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EH 01—MANAGING SELF AND OTHERS

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What are the concepts of self-ego ?
2. What is group cohesiveness ?
3. What do you mean by cross cultural leadership ?
4. What are time managing skills ?
5. Write a short note on body language.
6. What is self-esteem ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

7. Discuss the stages of cyclic process within the self.
8. 'Group as a medium for learning'. Explain.
9. What are the benefits of positive thinking ?
10. Explain the application of counselling to organizational situations with a focus on performance counselling.
11. Critically evaluate the uses of psychometric analysis.
12. Explain the HRD approaches for coping with organisational change.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Explain in detail the Rational Emotive Behaviour Therapy (REBT) as a counselling approach.
14. Briefly elucidate the skills and techniques used by counsellor situation.
15. Discuss about communication skills in detail.
16. Explain the factors affecting relationship.
17. Describe the power of the self-related to love, discrimination and decision.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following question which carries six weightage.*

18. "Amit is always having relationship with nature and environment" - Enumerate the statement with suitable examples.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EF 04—INDIAN FINANCIAL SYSTEM

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following.*

*Each question carries 1 weightage.*

1. What is ADR ?
2. What is book-building ?
3. What are characteristics of financial service ?
4. What is stock broking ?
5. Write a note about CRISIL.
6. Who are merchant bankers ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions of the following.*

*Each question carries 3 weightage.*

7. Explain the different methods of raising funds from primary market.
8. Explain the types of financial services.
9. Write a detailed note on SEBI Regulations on merchant banks.
10. Discuss the role of factoring in receivables management ?
11. Explain the advantages of leasing.
12. Distinguish between leasing and hire purchase.

(4 × 3 = 12 weightage)

**Turn over**



**Part C**

*Answer any three of the following.*

*Each question carries 4 weightage.*

13. Discuss the structure of Indian financial system.
14. What is the role of underwriters in the primary issue market. Also explain SEBI regulations on underwriting.
15. Explain the different types of leasing and the tax implications of leasing.
16. Discuss in detail the role financial services in economic development.
17. Explain in detail the methodology of credit rating.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory Question.**

*6 weightage.*

18. Discuss in detail the role of general insurance, life insurance and marine insurance services in guaranteeing or compensating risk of life or property.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EF 03/IB 03—STRATEGIC FINANCIAL MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage each.*

1. Define Strategic Financial Management. Enumerate its significance in a globalised world.
2. Briefly discuss Dividend growth valuation model.
3. Explain briefly Black-Scholes model along with its basic assumptions.
4. What do you mean by Corporate restructuring ? Enumerate its types.
5. Enumerate the defensive strategies in hostile takeovers.
6. Discuss briefly the concept of Leveraged Buy-Outs (LBOs).

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*All questions carry 3 weightage.*

7. 'Agency theory looks at conflicts of interest between stakeholders with different interests'. Critically examine the statement and clearly give your views.
8. Discuss the Dividend yield method valuation model.
9. Explain the various disinvestment techniques.
10. Discuss the tax benefits of merger transactions.
11. Explain the various categories of M and As.
12. Write a note on IPRs and its relevance in the current scenario.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
All questions carry 4 weightage.*

13. Discuss the ROI method of business valuation.
14. Explain the CAPM model with its basic assumptions. What are its uses ?
15. Discuss the steps in Reverse merger transactions.
16. What are the major defensive strategies in reverse merger ? Briefly discuss.
17. What are the new trends in strategic financial management ?

(3 × 4 = 12 weightage)

**Part D**

*Answer the following.  
Compulsory question.*

18. M/s. Auto Motto is an Indian company engaged in the manufacture of vital automobile components in some niche segments. The company's products are of high quality image, and are capable of commanding an edge in their respective segments. The company, however, has so far been following a rather conservative approach towards exports of products, use of funds from international sources etc. The company has recently started exporting some of its products and the responses from the overseas clients have been encouraging. At present 92 per cent of its sales are domestic sales and only the rest 2 per cent are currently being exported.

As the young Finance Executive who has joined the company a few weeks back, the Managing Director has asked you to apprise the company of the benefits of expanding its exports further and of raising funds from global markets, strategies for making the company's product more competitive in overseas markets, need for availing the incentives granted by the Government for exports of products, and above all, need for putting in place sound risk management system in the company.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EF 02—CORPORATE TAXATION

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Discuss the concept of Income context of Income Tax Act with suitable examples.
2. What do you mean by Average Rate of Tax ? Discuss briefly.
3. What are the deductions expenses expressly allowed ?
4. Define the Set off and Carry Forward of losses.
5. Distinguish between Tax avoidance and Tax evasion.
6. What are Double taxation agreements ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*All questions carry 3 weightage.*

7. Write a note Income Tax authorities and their respective powers.
8. How does residential status influence the tax liability of individuals ? Explain.
9. Write a note on expenses allowable under certain restrictions in the context of IT Act ?
10. Discuss briefly the deductions from total income applicable to corporate assesseees.
11. Explain the problems in computation of tax liability of companies.
12. Discuss tax planning with respect to Capital structure decisions in finance management.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
All questions carry 4 weightage.*

13. Write a detailed note on various Heads of Income.
14. Describe the problems on computation of income from business or profession.
15. Write a note of determination of tax liability in respect of companies.
16. Explain the tax planning with reference to managerial remuneration.
17. Explain the new trends in corporate taxation.

(3 × 4 = 12 weightage)

**Part D**

*Answer the following Compulsory question.*

18. Muhammed Rafeeq is a practicing Chartered Accountant in Kozhikode. From the following Receipts and Payments Account for the year ended 31.03.2017, compute his income from profession for the Assessment Year 2017-'18 :

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Audit fee	19,210-00	Office expenses	10,000-00
Consultation	10,000-00	Office Rent	5,000-00
Tribunal appearance	15,000-00	Salaries and Wages	12,050-00
Miscellaneous receipts	20,000-00	Printing and Stationery	1,000-00
Interest on government security	10,000-00	Subscriptions	3,000-00
Rent received	10,000-00	Books purchased (annual)	1,300-00
Presents from clients	10,000-00	Travelling expenses	1,800-00
		Interest on bank loan	3,000-00
		Donation to National	
		Defense Fund	5,000-00

Additional Information :

Bank loan was availed for construction of the house in which he lives. MRV of the house is Rs. 80,000-00 and the local taxes Rs. 8,000 per annum. One-fourth of the travelling expenses are not allowable.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EF 01/IB 01—INTERNATIONAL FINANCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

*Answer all questions.*

*Each question carries 1 weightage.*

1. Distinguish between Capital account and Current account.
2. State Interest Rate Parity theory. Briefly discuss its use.
3. What do you mean by Gold Standard ? Is it currently being used ?
4. Enumerate the major conditionalities of IMF loans.
5. Distinguish between Direct quotes and Indirect quotes.
6. Distinguish between Transaction exposure and Translation exposure.

(6 × 1 = 6 weightage)

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the structure of BOP.
8. What do you mean by Convertibility of currency ? Discuss.
9. Discuss briefly the special schemes of lending of IMF.
10. Explain the salient features of Spot market and Forward market.
11. Discuss the factors influencing Forward rates.
12. Write a note on Money market hedging and its use.

(4 × 3 = 12 weightage)

*Answer any three questions.*

*Each questions carries 4 weightage.*

13. Explain International Fisher Effect.
14. Write a note on Alternate Exchange Rate Regimes.

**Turn over**

15. Discuss briefly Spot rate, Forward rates, Forward premium and Forward discount.
16. 'Hedging is an effective tool in management of foreign exchange'. Elucidate.
17. What are the emerging trends in international finance ?

(3 × 4 = 12 weightage)

*Answer the following.*

**Compulsory question.**

18. "The most important index in financial market is NIFTY, it uses a set of stocks that are representative of the whole market, to measure the change in the overall behavior of the market over a period of time". Critically examine the above statement. Give your views. Substantiate your views.

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022

M.B.A.

BUS 3EM 04—BRAND MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. Define brand.
2. What is brand equity ?
3. Differentiate products *vs.* brand.
4. What is co-branding ?
5. What is brand extension ?
6. What is brand Identity ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Distinguish between brand image and brand identity.
8. What are the strategies to do brand revitalization ?
9. Explain the concept of brand personality with examples.
10. Discuss the inter relationship between brand attributes and brand personality.
11. How do you create brand awareness ?
12. What is celebrity endorsement for branding ?

(4 × 3 = 12 weightage)

**Turn over**



**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. What are the variables responsible for brand valuation and how brand valuation can be done?
14. What is brand extension and what are the advantages and disadvantages of brand extension.
15. Draw and briefly explain the six building of the CBBE model.
16. Explain how advertising plays an important role in building a brand.
17. Elucidate various issues related to Brand Management.

(3 × 4 = 12 weightage)

**Part D**

*Answer the compulsory question.*

*The question carries 6 weightage.*

*Case Study :*

'Trust Shops', is an initiative by iD Fresh Foods based in Bengaluru, A small refrigerator placed at the entrance of an apartment in is filled with idly-dosa batter, packets of whole wheat parathas, ready-to-eat chappatis, all for sale. There is however, no one manning the transactions or any CCTV camera to monitor business. Anyone who wishes to make a purchase from these 'Trust Shops' as they are called, can simply pick the items of their choice and drop money into the little locker that is fitted on the refrigerators. It was initially started as a means to strengthen trust between the customers and the organisation.

What is brand positioning and what are the factors affecting brand positioning ?

Critically evaluate the role of 'Trust Shops' in creating brand awareness , brand loyalty and Brand identity for iD Fresh Foods.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS. 3EM 03—MARKETING COMMUNICATION MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Define communication
2. Define Advertising?
3. Who is a consumer?
4. What is meant by Personal selling?
5. Differentiate advertising and publicity.
6. What is Integrated marketing communication ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What is the need and importance of MIC ?
8. What are the advantages of personal selling ?
9. Discuss various forms of sales promotion techniques
10. What are the functions of advertising agencies ?
11. Explain the Wilbur Schramm Model of communication?
12. What are the ethical issues in advertising ?

(4 × 3 = 12 weightage)

Turn over

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Explain the social aspects of advertisement in detail
14. Define marketing communication. Explain the objectives and process of marketing communication.
15. Identify and discuss the advantages and disadvantages of television as an advertising medium.
16. Who is a public relation officer and explain the role and functions of public relation officer?
17. Describe the role played by the media in advertising.

(3 × 4 = 12 weightage)

**Part D**

*Compulsory case carries 6 weightage.*

A rapidly growing Indian Ayurved FMCG company with 'Nilanjali brand across all its product categories that stands for everything indigenous. The company now plans to foray into Apparels (Jeans) category which seems to be a non-core and unrelated diversification move made by the management.

The Indian clothing Industry is highly complex, diversified, and competitive in nature. These characteristics are much more visible in Jeans category where MNCs have a strong presence and dominance. The denim market in India was estimated to be worth 17,661 crores in 2015. Yet Indian brands are also visible and have presence both from the organized as well as unorganized players. The price for denim ranges from less than 500 for unbranded jeans to over 5,000 for high-end brands. The price point preference depends upon the demographics and economic background of the customer. The average selling price of jeans for masses is approximately in the 800-1,000 range.

The local jeans brands contribute to approximately 25 percent of the overall brand landscape, However, a lot of denim jeans business is taken care of in an unorganized manner through various selling and distribution channels.

18. Question : Propose an Integrated Marketing communication strategy for the new line of business.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EM 02/IB 02—GLOBAL MARKETING MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all questions given below.*

*Each question carries 1 mark.*

1. Define Marketing.
2. What is global marketing ?
3. What do you mean by economic environment ?
4. What do you mean by entry strategy ?
5. What is Exporting ?
6. What is marketing research ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions given below.*

*Each question carries 3 weightage.*

7. Explain the importance of international marketing.
8. What are the different economic systems ?
9. Explain the international legal system.
10. What are the factors influencing entry strategy ?
11. What are the different steps in global personal selling ?
12. What are the special issues in international marketing research ?

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any three questions given below.*

*Each question carries 4 weightage.*

13. Explain the forces restricting international marketing.
14. Explain the different economic systems.
15. What are problems in exporting ?
16. Explain the international promotional strategy.
17. Explain the international distribution strategy.

(3 × 4 = 12 weightage)

**Section D**

**Compulsory question.**

18. Discuss the foreign trade policy of India.

(1 × 6 = 6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3EM 01—CONSUMER BEHAVIOUR AND MARKETING RESEARCH

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weighthage

**Section A**

*Answer all questions given below.*

*Each question carries 1 mark.*

1. Define Consumer Behaviour.
2. What is post purchase behaviour ?
3. What do you mean attitude information ?
4. What do you mean core culture ?
5. What is marketing research ?
6. What is data analysis ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions given below.*

*Each question carries 3 marks.*

7. What are the concepts of consumer behaviour ?
8. What is the family life cycle and decision-making ?
9. Explain the buying process.
10. What is consumer protection ?
11. What are the different steps in marketing research ?
12. What are the different tools of analysis ?

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any three questions given below.*

*Each question carries 4 marks.*

13. Explain nature and scope in consumer behaviour.
14. Explain the theories of personality.
15. What are the components of MIS ?
16. Explain the behavioural patterns of Indian consumers.
17. Explain Howard Sheth model.

(3 × 4 = 12 weightage)

**Section D**

*Compulsory question.*

18. Discuss the recent developments in modelling consumer behaviour.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3C 21—INVESTMENT MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions.  
Each question carries 1 weightage.*

1. Give the economic meaning of the term 'Investment'.
2. What is a key factor in analyzing bonds ?
3. Differentiate technical and fundamental analysis
4. What are oscillators ?
5. Define the term "Market Indicators".
6. What is meant by Security Market Line ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.  
Each question carries 3 weightage.*

7. Explain the characteristics and objectives of investments.
8. Describe the concept of risk and return and its types.
9. Explain in detail the Dow Theory. How is it used to determine the direction of the stock market ?
10. Consider the following information about two stocks where the probability of an economic boom is 40% :

Economic State	Return A (RA)	Return B (RB)
Boom	38%	6%
Recession	- 4%	12%

- a) Calculate the expected return for stock A and stock B.
- b) Calculate the standard deviation of stock A and stock B.

**Turn over**



11. Using the CAPM (capital asset pricing model) and SML (security market line), what is the expected rate of return for an investment with a Beta of 1.8, a risk free rate of return of 4%, and a market rate of return of 10%.
12. Discuss the major services provided by merchant banker in India.

(4 × 3 = 12 weightage)

**Part C**

Answer any **three** of the following.  
Each question carries 4 weightage.

13. Examine the feature of various investment alternatives by highlighting their merits and demerits.
14. You are given the historical performance information on capital market and a mutual fund :

Year	Mutual fund beta	Mutual fund return (%)	Return on market index (%)	Return on Govt. securities (%)
1	0.9	- 3.0	- 8.5	6.5
2	0.95	1.5	4.00	6.5
3	0.95	18.0	14.00	6.0
4	1.00	22.00	18.5	6.0
5	1.00	10.0	5.7	5.75
6	0.9	7.00	1.2	5.75
7	0.8	18.00	16.0	6.0
8	0.75	24.00	18.0	5.5
9	0.75	15.00	10.0	5.5
10	0.7	- 2.00	8.0	6.0

Calculate the following risk adjusted returns measures for mutual fund and market index :

- a) Reward-to-Variability ratio.  
b) Reward-to-Volatility ratio.

Also comment on the mutual fund's performance.

15. Elaborate the characteristics and implications of efficient market theory on investment.
16. Consider two stocks, P and Q :

Stock	Expected return (%)	Standard Deviation
P	16%	25%
Q	18%	30%

The returns on the two stocks are perfectly negatively correlated.

What is the expected return of a portfolio constructed to drive the standard deviation of portfolio return to zero ?

17. Examine the role of SEBI in regulating the securities market in India.

(3 × 4 = 12 weightage)

**Part D**

Answer the **compulsory** question.

Question carries 6 weightage.

18. The following information is available :

	Stock A	Stock B
Expected Return	16%	12%
Standard Deviation	5%	8%

Coefficient of correlation 0.60.

Questions :

- What is covariance between Stocks A and B ?
- What is the expected return and risk of a portfolio in which A and B have weights of 0.6 and 0.4 ?

(6 weightage)

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**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3C 20—SUPPLY CHAIN MANAGEMENT

(2016 Scheme)

Time : One Hour and a Half

Maximum : 18 Weightage

**Section A**

*Answer all questions given below.  
Each question carries 1 mark.*

1. Define supply chain management.
2. What do you mean logistics systems ?
3. What do you mean by dispatch ?
4. What is storage ?
5. What is logistic audit ?

(5 × 1 = 5 marks)

**Section B**

*Answer any two questions given below.  
Each question carries 2 marks.*

6. What is routing decision?
7. What is supply chain information system ?
8. What is the importance of collaboration in supply chain ?

(2 × 2 = 4 marks)

**Section C**

*Answer any one question given below.  
Each question carries 3 marks.*

9. Explain the transportation systems in logistics.
10. Write a brief note on inventory management decisions.

(1 × 3 = 3 marks)

**Section D**

*Compulsory question.*

11. Discuss the role and importance of packing and material handling in supply chain management.

(1 × 6 = 6 marks)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3C 19—ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all questions given below.*

*Each question carries 1 mark.*

1. What is Innovation ?
2. What is environment scanning ?
3. What do you mean production technology ?
4. Define plant location.
5. What is plant layout ?
6. What is project monitoring ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any **four** questions given below.*

*Each question carries 3 weightage.*

7. Discuss the opportunities for small business.
8. What is floating of small business ?
9. Explain the different functions of entrepreneur.
10. What is the environmental appraisal of projects ?
11. What are the different ways in monitoring the projects ?
12. What are the economic factors in nurturing entrepreneurship ?

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

Answer any **three** questions given below.

*Each question carries 4 weightage.*

13. Explain the analysis of market demand.
14. Explain the firm risk and market risk.
15. Discuss the process in the selection of a plant.
16. Explain the importance of management organisation.
17. Explain the different techniques of project monitoring.

(3 × 4 = 12 weightage)

**Section D**

**Compulsory question.**

18. Discuss the generation and screening of project idea.

(1 × 6 = 6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3C 18—STRATEGIC COST MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is 'absorption of overheads' ?
2. Define 'by-product' and 'joint products'.
3. State the advantages of maintaining a cost ledger.
4. What is a profit graph ?
5. What do you mean by Standard Cost ?
6. What are the benefits of activity based costing ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the role played by 'Material Control' in cost control and cost reduction.
8. Discuss the methods used for apportioning the joint costs in case of joint products.
9. The effect of price reduction is always to reduce the profit/volume ratio, to raise the break-even point and to shorten the margin of safety. Explain and illustrate by numerical example.
10. What is a 'Cost Driver' ? What is the role of cost driver in tracing cost to products ?
11. A Company budgets for a production of 1,50,000 units. The variable cost per unit is Rs.14 and fixed cost per unit is Rs. 2 per unit. The company fixes the selling price to fetch a profit of 15% on cost. Required, (A) What is the break-even point ? (B) What is the profit/volume ratio ? (C) If the selling price is reduced by 5%, how does the revised selling price affects the Break-Even Point and the Profit/Volume Ratio ? (D) If profit increase of 10% is desired more than the budget, what should be the sales at the reduced price ?

**Turn over**

12. A Company has two Plants at Locations I and II, operating at 100% and 75% of their capacities respectively. The company is considering a proposal to merge the two plants at one location to optimize available capacity.

The following details are available in respect of the two plants, regarding their present performance/operation :

<i>Particulars</i>	<i>Location I</i>	<i>Location II</i>
Sales [Rs.in lakhs]	200	75
Variable Costs [Rs. in lakhs]	140	54
Fixed Cost [Rs. in lakhs]	30	14

For decision-making purposes, you are required to work out the following information :

- I. The capacity at which the merged plan will break-even.
- II. The profit of the merged plant working at 80% capacity III. Sales required if the merged plant is required to earn an overall profit of Rs. 22,00,000.

(4 × 3 = 12 weightage)

### Part C

*Answer any three of the following.  
Each question carries 4 weightage.*

13. A2Z p.l.c. supports the concept of zero technology or life cycle costing for new investment decisions covering its engineering activities. The financial side of this philosophy is now well established and its principles extended to all other areas of decision-making. The company is to replace a number of its machines and the Production Manager is torn between the Exe Machine, a more expensive machine with a life of 12 years, and the Wye machine with an estimated life of 6 years. If the Wye machine is chosen it is likely that it would be replaced at the end of 6 years by another Wye machine. The pattern of maintenance and running costs differs between the two types of machine and relevant data are shown below :

	<i>Exe</i>	<i>Wye</i>
Purchase price	19,000	13,000
Trade-in value/brakeup/scrap	3,000	3,000
Annual repair costs	2,000	2,600
Overhaul costs	(at year 8) 4,000	(at year 4) 2,000

Estimated financing costs averaged over machine life 10%p.a -Exe; 10% p.a. -Wye You are required to : recommend with supporting figures, which machine to purchase, stating any assumptions made.

14. XYZ Ltd. is manufacturing three products, A, B and C. All the products use the same raw material which is available to the extent of 61,000 kg. only.

The following information is available from the books and records of the company.

<i>Particulars</i>	<i>Product A</i>	<i>Product B</i>	<i>Product C</i>
Selling price per unit	100	140	90
Variable cost per unit	Rs. 75	Rs. 110	Rs. 65
Raw material requirement per unit [kg.]	5	8	6
Market demand - units	5,000	3,000	4,000

Advise the company about the most profitable product mix and also compute the amount of profit resulting from such product mix if the fixed costs are Rs. 1,50,000.

15. Explain the various classifications of costs and its elements.  
 16. Discuss the method of service cost analysis.  
 17. What is kaizen costing ? What are its benefits ?

(3 × 4 = 12 weightage)

#### Part D

*Answer the following.  
 Compulsory question.*

18. M/s. PQR Ltd. produces only two products : Computer Parts and Cell-Phones. The company uses a normal cost system and overhead costs are currently allocated using a plant-wide overhead rate based on direct labor hours. Outside cost consultants have recommended, however, that the company use Activity-Based Costing (ABC) to charge overhead to products. The company expects to produce 4,000 computer parts and 2,000 cell phones in FY 2019. Each computer part requires two direct labor hours to produce and each cell phone requires one-half hour to produce. The direct material and direct labor costs included in the two products are as follows :

<i>Item</i>	<i>Computer Part (Rs.)</i>	<i>Cell-Phone (Rs.)</i>
Direct Material (per unit)	30	17
Direct labor (per unit)	16	4

Budgeted (Estimated) Total Factory Overhead Data for FY 2019 :

<i>Activity</i>	<i>Budgeted Overhead (Rs.)</i>	<i>Estimated Volume Level</i>
Production setups	80,000	20 setups
Material Handling	70,000	5,000 lbs
Packaging and Shipping	1,20,000	6,000 boxes
Total Factory Overhead	2,70,000	

Turn over



Based on an analysis of the three overhead activities, it was estimated that the two products would require these activities as follows in 1999 :

<i>Activity</i>	<i>Computer Part</i>	<i>Cell-Phone</i>	<i>Overall Totals</i>
Production Setups	5 setups	15 setups	20 setups
Material handling	1,000 lbs.	4,000 lbs.	5,000 lbs
Packaging and Shipping	4,000 boxes	2,000 boxes	6,000 boxes

Required :

- (i) Find the cost of each product using a plant-wide rate based on direct labor hours ;
- (ii) Find the activity cost rates for setups, material handling, and packaging and shipping ; and
- (iii) Cost out the two products using an activity-based costing system.

(6 weightage)

**THIRD SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JANUARY 2022**

M.B.A.

BUS 3C 17—ADVANCED STRATEGIC MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all questions given below.*

*Each question carries 1 mark.*

1. What is global strategy ?
2. What is ethical consideration ?
3. What do you mean external environment ?
4. What do you mean service cost ?
5. What is bye product ?
6. What is value analysis ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions given below.*

*Each question carries 3 marks.*

7. What are the characteristics of strategic management ?
8. What is the ethical consideration in strategic management ?
9. Explain competitive analysis.
10. What are the different types of environment ?
11. Explain the service cost units.
12. What are the different techniques of cost reduction ?

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any three questions given below.*

*Each question carries 4 marks.*

13. Explain the military origin of strategy.
14. Explain the role of vision and mission statements.
15. What are the different types of costing ?
16. Explain the BCG model.
17. Explain cost reduction process.

(3 × 4 = 12 weightage)

**Section D**

**Compulsory question.**

18. Explain the impact of value analysis on profit volume and value.

(1 × 6 = 6 weightage)

**THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CCSS)

M.B.A.

BUS 3C 21—INVESTMENT MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all the questions.**Each question carries 2 marks.*

1. What do you understand by dematerialization ?
2. How do you value debentures ?
3. What exactly do you do in security analysis as an investor ?
4. What are the key elements of portfolio management ?
5. What do you understand by depository participants ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. How do operations on a stock exchange affect the economic life of a nation ?
7. What is meant by bond ? Is it source as a debenture ? What are the differences between bond and debenture ?
8. Briefly notes on a) EMA ; and b) ROC.
9. R.D. Gupta recently purchased a bond with a Rs. 1,000 face value, a 10 per cent coupon rate, and four years to maturity. The bond makes annual interest payments, the first to be received one year from today. Mr.Gupta paid Rs. 1,032.40 for the bond.
  - (i) What is the bond's yield-to maturity ?
  - (ii) If the bond can be called two years from now at a price of Rs. 1,100, what is its yield -to-call ?

**Turn over**

10. Riskless securities are currently offering a return of 7.25 percent at a time when the expected market return on all securities is 14.75 the market standard deviation is 2.0 %. An investor is seeking a portfolio with a correlation coefficient of 0.85 and a standard deviation of not more than 1.5 %. What would be the required return on such a portfolio ?
11. You have been asked by a client for advice in selecting a portfolio of assets based on the following data :

Year	Return		
	A	B	C
1995	0.14	0.18	0.14
1996	0.16	0.16	0.16
1997	0.18	0.14	0.18

You have been asked to create portfolio by investing equal proportions (i.e., 50 %) in each of two different securities. No Probability have supplied.

1. What is the expected return on each of these securities over the three year period ?  
What is the standard deviation on each security's return ?
2. What is the expected return on each portfolio ?
3. Which portfolio do you recommend ? Why ?

(4 × 5 = 20 marks)

### Part C

*Answer any two questions.*

*Each question carries 7½ marks.*

12. Why would investors prefer a listed stock to an unlisted one ? Give your opinion.
13. Distinguish between systematic and unsystematic risk in investment management.
14. S.K Verma is a conservative investor who demands 10 percent interest on his fixed investment but 20 percent from his equity investments, he has been considering the purchase of an equity that pays Rs. 2.50 in dividends this year and whose dividends are expected to grow at 10 percent per year for the next three years earning this year are Rs. 5 per share and are expected to grow at 20 percent for the next seven years. Stocks growing at this rate generally sell at 40 times earnings. What price Verma pays for this equity ?

(2 × 7½ = 15 marks)

### Part D (Compulsory)

15. Explain in detail the Dow Theory and how it might be used to determine the direction of the stock market ?

(1 × 15 = 15 marks)

**THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CCSS)

M.B.A.

**BUS 3C 20—SUPPLY CHAIN MANAGEMENT**

(2016 Admissions)

Time : One Hour and a Half

Maximum : 30 Marks

**Part A**

*Answer all questions.*

*Each question carries 2 marks.*

- 1) What are the features of Logistics Management ?
- 2) Discuss various elements of Inventory costs.
- 3) Why have rail road miles declined during a period of National growth ?
- 4) What is the role of the freight bill in a transportation transaction ?
- 5) Define the value chain of supply chain management.
- 6) Mention the elements of warehousing costs.

(6 × 2 = 12 marks)

**Part B**

*Answer any three questions.*

*Each question carries 6 marks.*

- 7) Describe the various functions of a warehouse from logistics and supply chain perspectives.
- 8) Discuss the role of information in overall performance of logistics and supply chain management.
- 9) Elaborate the components of Inventory management Decisions with suitable examples.
- 10) Describe the concept of Total cost Analysis to Logistics.
- 11) Mention briefly the supply chain strategy Design along with Examples.
- 12) Differentiate between the transactional and relationship Marketing in Supply Chain Management.

(3 × 6 = 18 marks)

**THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CCSS)

M.B.A.

BUS 3C 19—ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A**

*Answer all the questions.  
Each question carries 2 marks.*

1. How does an entrepreneur contribute to the economy of country ?
2. What is meant by environment scanning ?
3. What do you meant by social cost benefit ?
4. What are the purposes of project planning ?
5. When to use PERT and CPM in project implementation ?

(5 × 2 = 10 marks)

**Part B**

*Answer any four questions.  
Each question carries 5 marks.*

6. Discuss the various reasons for the growth of entrepreneurship. Which of the reasons are most applicable in your region ?
7. What are various factors responsible for identification of small business opportunities in India ?
8. Discuss the sequential stages of project formulation in the process of project development.
9. Differentiate between the project planning and project scheduling.
10. Distinguish between PERT and CPM.
11. What are the various qualities required to successful entrepreneurs ?

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 7½ marks.*

12. Define Entrepreneur. How will you distinguish intrapreneur from entrepreneur ? Discuss in detail.
13. Describe the features of MS project and their application in project management on detailed manner.
14. How projects are classified? Which criterion seems to be more rationale and acceptable for classification of projects ?

(2 × 7½ = 15 marks)

**Part D (Compulsory)**

15. State and explain the different factors which prompt people to become entrepreneurs in your region.

(1 × 15 = 15 marks)



## THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS)

MBA

BUS 3C 18—STRATEGIC COST MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

*Answer all the parts.***Part A***Answer all the questions.**Each question carries 2 marks.*

1. Define 'Strategic Cost Management'.
2. What is Break Even point in cost management ?
3. What is meant by process costing ?
4. What is meant by cost drivers ?
5. What is meant by 'value analysis' ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. Differentiate Cost Accounting and Financial Accounting.
7. What are the various classifications of cost ?
8. Calculate prime cost from the following particulars for a production unit :

	Rs.
Cost of material purchased	... 30,000
Opening stock of material	6,000
Closing stock of material	4,000
Wages paid	3,000
Rent of hire of a special machine for production	... 5,000

9. The 2004 sales of Misu Company were Rs.76,40,000. Fixed Cost was Rs.24,51,000 and variable cost totalled Rs. 47,36,800.

Turn over

You are required to :

- (a) Compute the contribution margin.
- (b) Compute the contribution margin ratio.

10. ABC Ltd. uses EOQ logic to determine the order quantity for its various components and is planning its orders. The Annual consumption is 80,000 units, cost to place one order is Rs.1,200, Cost per unit is Rs. 50 and carrying cost is 6 % of Unit cost. Find EOQ. No. of order per year, ordering cost and carrying cost and Total Cost of Inventory.
11. From the following informations find out :
  - (a) P/V ratio ;
  - (b) Sales ; and
  - (c) Margin of safety.

Fixed cost = Rs. 40,000, Profit = Rs. 20,000 ; B.E.P. = Rs. 80,000.

(4 × 5 = 20 marks)

### Part C

*Answer any two questions.*

*Each question carries 7.5 marks.*

12. ABC Ltd. a manufacturing company, incurred the following expenses during a certain period. You are required to prepare a statement showing the subdivision of total cost :

	Rs.		Rs.
Materials used on jobs	...1,20,540	Depreciation of plant	3,800
Wages traceable to jobs	... 86,650	Depreciation of delivery vans	... 1,600
Wages paid to men for maintenance work	... 12,600	Insurance on finished goods	2,500
Salaries of sales men	... 15,100	Lubrication oil	250
Directors' fees	... 10,000	Bad debts	300
Carriage inward on raw materials	... 860	Commission to salesmen	2,850
Carriage outwards	2,800	Cost of idle time in factory	510
Factory rent and rates	8,300	Auditors fees	3,800
Works salaries	... 20,400	Dividends paid lighting of	6,800
Hire of crane for job no,132	... 1,300	Showroom office salaries	1,500
Consumable stores	340	and expenses Income tax	7,000
			8,600

13. The Everest Snow Company manufactures and sells direct to consumer's 10,000 jars of 'Everest Snow' per month at Rs. 1.25 per jar. The company's normal production capacity is 20,000 jars of snow per month.

An analysis of cost for 10,000 jars is given below :

	Rs.
Direct Material	1,000
Direct Labour	2,475
Power	140
Jars	600
Misc. supplies	... 430
Fixed Expenses of manufacturing, selling and administration	... 7,955
Total	... <u>12,600</u>

The company has received an offer for the export under a different brand name of 1,20,000 jars of snow at 10,000 jars per month at 75 paise a jar.

14. The standard mix to produce one unit of product is as follows :

Material A	60 units @ Rs. 15 per unit	...	Rs.	9,000
Material B	80 units @ Rs. 20 per unit	...	Rs.	1,600
Material C	100 units @ Rs. 25 per unit	...	Rs.	2,500
	<u>240 units</u>			<u>Rs. 50,000</u>

During the month of April, 10 units were actually produced and consumption was as follows :

Material A	640 units @ Rs. 17.50 per unit	...	Rs.	11,200
Material B	950 units @ Rs. 18.00 per unit	...	Rs.	17,100
Material C	870 units @ Rs. 27.50 per unit	...	Rs.	23,925
	<u>2460 units</u>			<u>Rs. 52,225</u>

Calculate all material variances.

(2 × 7.5 = 15 marks)

#### Part D (Compulsory)

*It carries 15 marks.*

15. Demand for the component is at the rate of 6000 per year and this demand is going to continue for next three years. The company has two options. It can get the component manufactured from outside or it can manufacture in house. It costs the company Rs. 2.8 per unit to buy the component. The in house manufacture will incur a fixed cost to the extent of Rs. 10,000 and Variable cost of Rs. 1.5 per unit.

Give the decision rule for make or buy.

(1 × 15 = 15 marks)

**THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CCSS)

M.B.A.

BUS 3C 17—ADVANCED STRATEGIC MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. Define the term "Strategy".
2. Define Descriptive competence.
3. What do you mean by vertical differentiation ?
4. Write two main perspectives in balanced score card.
5. What is functional level strategy ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. Explain mission and vision with suitable examples.
7. Why internal Analysis necessary for the formulation of a strategy ?
8. Explain SWOT audit and SWOT Matrix.
9. What are mergers and acquisitions ?
10. What is divestment strategy ?
11. Explain Strategy Evaluation.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 7½ marks*

12. Discusses the strategies of any *three* leading Indian companies.
13. Explain the various approaches to strategy implementation.
14. Explain tools of strategic control.

(2 × 7½ = 15 marks)

**Part D (Compulsory)**

15. Rekha Tyre Company, a subsidiary of an international tyre manufacturing company was engaged in manufacture, distribution and selling of cycle tyres. Sales of the company were made through the dealers with the company own sales force.

In 2018, the product development department developed a new process of tyre manufacture which was economical and aimed at increasing tyre production. The new product when tested for quality and performance was found equal to the old one. As it was not possible to change to the new process overnight, both the types of tyres were decided to be marked simultaneously ?

When the new product was released in the market there was certain reluctance on the part of dealers to accept the new tyres which did not look robust as the old ones. They believed that the new tyre would *not give the same length of service as old ones.*

Question :

What strategy would you formulated to make the new product a success ?

(1 × 15 = 15 marks)