(Pages : 6)

Name..

Reg. No................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS IF S3 24—ADVANCED TAXATION

(2016 Admissions)

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. Which of the following is an indirect tax ?

    (a) Income tax.

    (b) Corporation tax.

    (c) Inheritance tax.

    (d) Value added tax.

2. A tax payer who is in business or who lets property must normally keep records for ..... years after 31st January which follows the end of the tax year concerned. Fill in the blank.

    (a) Six.

    (b) Five.

    (c) Four.

    (d) Three.

3. Which of the following types of income is not generally exempt from income tax ?

    (a) A Premium Bond prize.

    (b) Income from Individual Savings Accounts.

    (c) A benefit in kind provided to an employee by an employer.

    (d) "Rent-a-room" income of £80 per week.

4. In general, the personal representatives of a deceased person must deliver an account to the Capital Taxes Office within six months of the end of the month in which death occurred. True *or* False ?

    (a) True.

    (b) False.

5. Traders who are registered for VAT normally complete a VAT return once every :

    (a) Month.

    (b) Three months.

    (c) Calendar year.

    (d) Tax year.

Turn over

6. 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.

    (a) One.

    (b) Two.

    (c) Four.

    (d) Six.

7. If a gain is held over against a depreciating asset, it will crystallise on the earliest of : (i) the date of disposal of the replacement asset ; (ii) the date on which the replacement asset ceases to be used for trade purposes ; and (iii) ..... years after the acquisition of the replacement asset. Fill in the blank :

    (a) Three.

    (b) Five.

    (c) Ten.

    (d) Six.

8. In general, a business must retain VAT records for ..... years. Fill in the blank.

    (a) Three.

    (b) Five.

    (c) Six.

    (d) Ten.

9. The basic rate of income tax on non-savings income for tax year 2019-20 is :

    (a) 20 %.

    (b) 7.5 %.

    (c) 40 %.

    (d) 32.5 %.

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.

    (a) One.

    (b) Two.

    (c) Four.

    (d) Six.

(10 × 1 = 10 weightage)

Part B

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

11. Comment on the legal aspects of overseas expansion.

12. Recognize the tax treatment of research and development expenditure, including of innovative businesses.

13. State and discuss the use of exemptions and deductions in deferring and minimizing capital gains tax liabilities.

14. Discuss the scope of the taxation of capital gains.

15. Explain the tax implications of the raising of equity and loan finance.

(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 15th March 2019.

Sophia Wong is self-employed. For the year ended 5th April 2020 Sophia has forecast that her tax adjusted trading profit will be Rs. 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 Rs. 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 6th April 2019. The forecast taxable total profits of the new limited company for the year ended 5th April 2020 are unchanged at Rs. 80,000 (before taking account of any director's remuneration).

Assuming that Sophia Wong incorporates her business on 6th 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 Rs. 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 5th April 2019, the income tax payable by Sophia Wong, and the class 1 NIC (if any) payable by Sophia and the new company.

Turn over

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

	2018-19	2019-20
	Rs.	Rs.
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

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 1st April 2019 to 31st 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. Kairo plc is a UK resident company with five UK resident subsidiaries and two overseas branches, one in Atlantis and one in Utopia. The company produced the following results for the year to 31st March 2020.

	Rs.
UK trading profits	... 10,000
Profits from overseas branch in Atlantis (before overseas tax of Rs. 6,000)	40,000
Profits from overseas branch in Utopia (before overseas tax of Rs. 1,10,000)	... 2,50,000
Qualifying charitable donations	... (15,000)

Compute the UK corporation tax liability, assuming an election has not been made to exempt the profits of overseas PE.

19. TC Ltd, a non-close company with wholly investment business, has the following results for the year ended 31 March 2020. (Amount in Rs.)

	Rs.
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 1st April 2019 amounted to Rs. 60,500. Compute the corporation tax payable.

(3 × 4 = 12 weightage)

Part D (Case Study)

Compulsory *question* - 6 *weightage.*

20. Spike requires advice on the loss relief available and the value added tax (VAT) position following the cessation of his business and on the tax implications of a relocation payment provided by his new employer.

Spike: - Ceased to trade on 30 September 2019 and sold the assets used in his unincorporated business. - Sold his house, 'Sea View', on 1st March 2020 for Rs. 125,000 more than he had paid for it.

- Began working for Set Ltd. on 1st May 2020.

- Has no income or chargeable gains other than the amounts referred to in the information below.

Spike's unincorporated business :

- There are overlap profits from the commencement of the business of Rs. 8,300.

- The sale of the business assets resulted in net chargeable gains of Rs. 78,000.

- The tax adjusted profits/(loss) of the business have been :

Year ended 31st December 2015	Profit 52,500
Year ended 31st December 2016	Profit 68,000
Year ended 31st December 2017	Profit 54,000
Year ended 31st December 2018	Profit 22,500

Nine months ending 30 September 2019 Loss (13,500).

Turn over

Sale of the business: - The majority of the business assets were sold to unrelated purchasers during September and October 2019. - Spike retained some of his business assets for his own use. Remuneration from Set Ltd: - Spike is being paid a salary of Rs. 65,000 per year. - On 1st July 2020, Set Ltd will pay Spike a relocation payment of Rs. 33,500. The relocation payment of Rs. 33,500 : - Spike sold 'Sea View', and purchased a new house, in order to live near the premises of Set Ltd. - Rs. 22,000 of the payment is to compensate Spike for having to sell his house at short notice at a low price. - Rs. 11,500 of the payment is in respect of the costs incurred by Spike in relation to moving house.

Required :

(a) (i) Calculate the trading loss for the tax year 2019/20 and the terminal loss, on the cessation of Spike's unincorporated business.

    (ii) Explain the reliefs available in respect of the losses calculated in part (a) (i) and quantify the potential tax savings for each of them.

(b) State the value added tax (VAT) implications of the cessation of the business and the sale of the business assets.

(6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS IF S3 23—AUDIT AND ASSURANCE

(2016 Admissions)

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. The most difficult type of misstatement to detect fraud is based on :

    a) Related party purchases.

    b) Related party sales.

    c) The restatement of sales.

    d) Omission of a sales transaction from being recorded.

2. The sequence of steps in the auditor's consideration of internal control is as follows :

    a) Obtain an understanding, design substantive test, perform tests of control, make a preliminary assessment of control risk.

    b) Design substantive tests, obtain an understanding, perform tests of control., make a preliminary assessment of control risk.

    c) Obtain an understanding, make a preliminary assessment of control risk, perform tests of control, design substantive procedures.

    d) Perform tests of control, obtain and understanding, make a preliminary assessment of control risk, design.

3. Control risk is assessed at :

    a) Overall financial statements level.

    b) Fraud risk factor level.

    c) Financial statement assertion level.

    d) Control environment level.

4. The risk of management fraud increases in the presence of :

    a) Frequent changes in supplies.

    b) Improved internal control system.

    c) Substantial increases in sales.

    d) Management incentive system based on sales done in a quarter.

Turn over

5. Which of the following financial statements assertions are addressed by testing the cut-off for plant asset addition ?

   a) Existence and ownership.

   b) Valuation and disclosure.

   c) Possession and ownership.

   d) Completeness and valuation.

6. Which of the following statements is not correct ?

   a) Internal risk and control risk cannot be controlled by the management i.e., are uncontrollable.

   b) Detection risk is related directly to they effectiveness of the auditor prosecutor.

   c) Detection risk related inversely to control risk.

   d) Internet risk and control risk are highly interrelated.

7. In comparison to the independent auditor, an internal auditor is more likely to be concerned with :

   a) Cost accounting system.

   b) Internal control system.

   c) Legal compliance.

   d) Accounting system.

8. Which of the following is not true about opinion on financial statements ?

   a) The auditor should express an opinion on financial statements.

   b) His opinion is no guarantee to future viability of business.

   c) He is responsible for detection and prevention of frauds and errors in financial statements.

   d) He should examine whether recognized accounting principle have been consistently.

9. Which of the following statements relating to internal and external auditors is correct ?

   (a) Internal auditors are required to be members of a professional body.

   (b) Internal auditors' scope of work should be determined by those charged with governance.

   (c) External auditors report to those charged with governance.

   (d) Internal auditors can never be independent of the company.

10. The auditor shall express ————— opinion when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

   (a) Adverse.

   (b) Qualified.

   (c) Disclaimer.

   (d) None of the above.

                                                                    (10 × 1 = 10 weightage)

Part B

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

11. Write a short note on Auditor's duty regarding errors and frauds.

12. What is internal check system ? Distinguish between internal check and internal audit.

13. 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.

14. What are the significant matters observed during the course of audit, a record of which should be kept in the Audit Note Book ?

15. The scope of work of an internal auditor may extend even beyond the financial accounting. Justify the correctness of the statement.

(4 × 2 = 8 weightage)

Part C

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

16. Identify and explain FOUR financial statement assertions relevant to classes of transactions and events for the year under audit; and (ii) for each identified assertion, describe a substantive procedure relevant to the audit of REVENUE.

17. The auditor shall assemble the audit documentation in an audit file and complete the administrative process of assembling the final audit file on a timely basis after the date of the auditor's report. Discuss.

18. 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.

19. External auditors are required to communicate significant deficiencies in internal controls identified during the audit to those charged with governance. Identify and explain the attributes that such communications should have in order to be effective.

(3 × 4 = 12 weightage)

Part D

*Case Study (**Compulsory** question).*

20. Bonsai Trading Co (Bonsai) manufactures electrical equipment, and its year end is 30 September 2019. You are the audit supervisor of Poplar & Co and are developing the audit programs for the forthcoming interim audit. The company's internal audit department has provided you with documentation relating to the non-current assets cycle including the related controls listed below.

    -Bonsai has a capital expenditure committee and all purchase orders for capital items are required to be authorized by this committee.

    -On receipt, each asset is assigned a unique serial number and this is recorded on the asset and in the non-current assets register.

Turn over

-When the asset arrives, a goods received note (GRN) is completed which details the nature of the expenditure (i.e. whether it is capital or revenue), and the GRN classification is reviewed and initialed by a responsible official. Copies of the GRNs relating to capital expenditure are then submitted to the finance department for updating of the non-current assets register.

-Periodically, internal audit undertakes a review of assets in the register and compares them to assets on site, using the serial number to confirm existence of the asset.

-Access to the non-current assets register is restricted through passwords to a small number of staff in the finance department.

Required : Describe a test of control which the auditor of Bonsai Trading Co. would perform to assess whether or not each of the non-current asset controls listed above is operating effectively.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS-IF-S3-22—PROJECTS AND RELATIONSHIP MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Section A

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

1. A communication management plan identifies the relevant information that should be communicated to :

    a) The project team.   b) The project stakeholders.

    c) The project board.   d) The project sponsor.

2. Which one of the following statements is True ?

    a) Independent reviews and quality audits form part of quality assurance to ensure the project manager delivers on time and to budget.

    b) Quality assurance provides confidence to stakeholders that requirements for quality will be exceeded.

    c) Quality control verifies that the project deliverables conform to specification, are fit for purpose and meet stakeholder expectations.

    d) Quality planning enables the project manager to manage the trade-off between customer expectations and budget.

3. Project risk management is best described as :

    a) Managing responses to threats.

    b) Identifying and acknowledging threats and opportunities.

    c) Planning responses to threats.

    d) Minimising threats and maximising opportunities.

Turn over

4. Which one of the following best describes a project issue ?

    a) A major problem that requires formal escalation.

    b) A problem that the project manager has to deal with on a day-to-day basis.

    c) An uncertain event that may or may not occur.

    d) An opportunity that occurs through change control.

5. Scheduling can best be defined as the process used to determine :

    a) Overall project duration.   b) Project cost estimating.

    c) The project management plan.   d) Sub-contractor's responsibilities.

6. Which one of the following statements is True ?

    a) An increase in project scope is likely to increase project cost.

    b) A decrease in the project time is likely to increase project quality.

    c) An increase in the project quality requirements is likely to decrease project cost.

    d) A decrease in the project cost is likely to decrease project time.

7. Which one of the following statements best defines the purpose of a Product Breakdown Structure (PBS) ?

    a) To define the hierarchy of deliverables that are required to be produced on the project.

    b) To define how the products are produced by identifying derivations and dependencies.

    c) To establish the extent of work required prior to project commissioning and the handover.

    d) To identify the health and safety strategies and procedures to be used on the project.

8. Which one of the following is least likely to be a success criteria ?

    a) A target for the project to receive zero change requests.

    b) The date by which the project is to be completed.

    c) Delivery of products that meet required specifications.

    d) The awarding of bonuses to senior management.

9. Which one of the following is a valid project Key Performance Indicator (KPI) ?

    a) Staff appraisals.   b) Management buy in.

    c) Milestone achievement.   d) Master schedule.

10. Which one of the following statements is True ?

    a)   The business case is owned by the sponsor and is created during the concept phase of the project life cycle.

    b)   The business case is owned by the project manager and is created during the concept phase of the project life cycle.

    c)   The business case is owned by the sponsor and is created during definition phase of the project life cycle.

    d)   The business case is owned by the project manager and is created during the definition phase of the project life cycle.

(10 × 1 = 10 weightage)

Section B

Answer any **four** *questions given below.*
Each question carries 2 weightage.

11. Write a brief note on competitive strategies.

12. Explain the evaluation of plans for projects.

13. Explain the functions of project sponsors.

14. Write a brief note on relevant employment law.

15. Explain the importance of negotiation skills.

(4 × 2 = 8 weightage)

Section C

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

16. Write a brief note on Ecological perspective.

17. Explain earned value management.

18. Explain the key roles of stakeholders in Project Management.

19. Explain the importance of employment contracts.

(3 × 4 = 12 weightage)

Turn over

Section D

Compulsory *question.*

20. The Coimbatore Bypass was the first road project to be implemented in South India on BOT (build, operate and transfer) basis. The project was a pioneering initiative, which incorporated private sector participation and levy of toll on users to ensure sustainability in the long run. The road ran between Neelambur on the Salem side of NH-47 Tamilnadu and in Kerala, Madukkarai on the Palghat side.

The project involved construction of a 28-km long two-lane bypass road, the 32.2m new Athupalam bridge across the river Noyal, the railway overbridge at Chettipalayam Tamilnadu and the maintenance of the old bridge at Athupalam, all in the state of Tamilnadu. Larsen and Toubro (L and T) was authorized to collect and retain the fee from users of the new and old Athupalam bridges. The bypass was expected to ease the traffic congestion in Coimbatore city, Tamilnadu and the Salem-Cochin national highway running between Tamilnadu and Kerala.

The shippers mostly export oriented units relying on the Cochin port for shipments, were other major beneficiaries as transportation time could be saved using the new road. Construction was started in January 1998 and completed in 22 months time. The Athupalam Bridge was opened for traffic in December 1998 and the bypass became operative from January 19, 2000. The project cost was about Rs.1.04 bn. The project concession period was for 12 years, and was expected to set a precedent for assessment of traffic risk patterns in the country for toll-based roads. However, the project ran into problems when users refused to pay the toll for the old Athupalam Bridge. They argued that the old bridge was already in existence. In the 1970s, the Tamilnadu government planned the Coimbatore bypass road to ease the traffic congestion in Coimbatore and the NH-47 between Salem and Cochin.

However, due to paucity of funds, the project had to be dropped. In 1995, the Government of India (Gol) liberalized its policies and opened up the road sector for private investments. In September 1995, the Gol through its Ministry of Surface Transport (MoST) invited tenders from the private sector to finance and implement the construction, operation and maintenance of the Coimbatore bypass road project on BOT (build, operate and transfer) scheme.

As the project was not viable on its own, the Gol after studying the various options widened the scope by including the construction of an additional two-lane bridge on river Noyal on the NH-47. A concession agreement for the integrated project of bypass and a bridge at Athupalam on NH-47 was signed on October 3, 1997 between the MoST, the government of Tamilnadu and L and T.

L and T set up a special purpose vehicle (SPV)-L and T Transportation Infrastructure Ltd. (LTTIL), to implement the project. L and T held 100% equity in LTTIL. LTTIL implemented the project on BOT basis, with the revenue accruing directly to it. The project was constructed by L and T-ECC (Engineering Construction Corporation) group, the largest construction organization in India. L and T-Ramboll Consulting Engineers, a joint venture between L and T and Ramboll of Denmark, was employed for quality control supervision and review of the critical pavement design. The project was financed by share capital of Rs. 416 mn and term loan of Rs. 620 mn, with a debt-equity ratio of 1.5 : 1.

Question :

Explain the State Government's role in the Infrastructure projects, BOT projects, difficulties faced by the private firms in BOT projects.

(1 × 6 = 6 weightage)

(Pages : 4)

Name..

Reg. No...................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS IF S3 21—FINANCIAL REPORTING

(2016 Admissions)

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 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.

2. Venkatesh Ltd. has an asset, which was purchased on 01.04.2018 at 1,000 lakhs and estimated salvage value was 100 lakhs. The life of the asset is 5 years. The Company applies straight line method for depreciation. As at 31.03.2020 value in use is 400 lakhs and the net selling price is 375 lakhs. The amount of impairment loss for 2019-2020 is :

    A) 420 lakhs.   B) 200 lakhs.

    C) 240 lakhs.   D) 265 lakhs.

3. If the Gross profit is Rs. 5,000 and the net profit is 25% of the Gross profit. The expenses must be?

    A) Rs. 3,750.   B) Rs. 1,250.

    C) Rs. 4,150.   D) Rs. 6,250.

4. 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.   **Turn over**

5. 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.

6. ABC Ltd. has equity capital of Rs. 40,00,000 consisting of fully paid equity shares of 10 each. The net profit for the year 2019-20 was Rs. 60,00,000. It has also issued 36,000,10% convertible debentures of Rs. 50 each. Each debenture is convertible into five equity shares.

The tax rate applicable is 30%. The diluted earnings of 20 2019-2020 are :

    A) Rs. 61,80,000.   B) Rs. 61,26,000.

    C) Rs. 60,00,000.   D) Rs. 62,34,000.

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. A Company takes a Machinery on lease for a term of 6 years at a lease rent of Rs. 4,00,000 p.a. payable at end of each year with guaranteed and unguaranteed residual value of Rs. 3,00,000. The gross investment will be :

    A) Rs. 24,00,000.   B) Rs. 7,00,000.

    C) Rs. 1,00,000.   D) Rs. 27,00,000.

9. 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.

10. The following information has been taken or calculated from Fathima Limited financial statements for the year ended 30 September 2020 :

Cash cycle at 30 September 2020 70 days

Inventory turnover six times

Year-end trade payables at 30 September 20X20 Rs. 2,30,000

Credit purchases for the year ended 30 September 2020 Rs. 2 million

Cost of sales for the year ended 30 September 2020 Rs. 1.8 million

What is Fathima's trade receivables collection period as at 30 September 2020 ?

A) 106 days.   B) 89 days.

C) 56 days.   D) 51 days.

(10 × 1 = 10 weightage)

Part B

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

11. What is target costing ?

12. What are the different forms of income statement ? Explain.

13. What do you mean by sundry debtors ?

14. Distinguish between accounting and book-keeping.

15. Define the term Depreciation.

(4 × 2 = 8 weightage)

Part C

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

16. Explain briefly the techniques used in financial statement analysis.

17. From the following information, calculate cost of goods sold :

		In Rs.
Stock of materials on 1.1.2015	..	35,000
Stock of materials on 31.12.2015		5,000
Purchases of materials	..	62,000
Purchase Returns		2,000
Wages		10,000
Factory expenses		3,500
Freight and Carriage		4,000
Other direct expenses		2,500

18. Discuss various depreciation methods.

Turn over

19. The following data relates to the manufacture of a product :

Raw material consumed	Rs. 25,000
Direct wages	Rs. 15,000
Machine hours worked	950
Machine Hour rate	Rs. 2.50
Administration overheads	15% on work cost
Selling overheads	46 paise per unit
Units produced	25,000
Units sold	22,500 @ Rs. 2.50

Prepare a cost sheet showing the cost per unit and profit for the period.

(3 × 4 = 12 weightage)

Part D

Compulsory *question 6 weightage.*

20. The following balances were taken from the books of Maharaj Traders on 31st March, 2020 :

Particulars	Amount	Particulars	Amount
Capital account	1,00,000	Rent (credit)	2,100
		Railway freight and other expenses	
Drawings	17,600	on goods sold	16,940
Purchases	80,000		
Sales	1,40,370	Carriage inwards	2,310
Purchase returns	2,820	Office expenses	1,340
Opening stock	11,460	Printing and stationery	660
Bad debts	1,400	Postage and telegram	820
Bad debts provision on 1-4-2014	3,240	Sundry debtors	62,070
Rates and insurance	1,300	Sundry creditors	18,920
Discount (credit)	190	Cash at bank	12,400
Bills receivable	1,240	Cash in hand	2,210
Sales returns	4,240	Office furniture	3,500
Wages	6,280	Salary and commission	9,870
Buildings	25,000	Additions to buildings	7,000

Prepare Trading and P&L account for the year ending 31 March, 2020 and a Balance Sheet as on that date after taking into consideration the following adjustments :

a) Depreciate : old building @ 2.5%, new additions to buildings @ 2% and office furniture @ 5%.

b) Write off further bad debts of Rs. 570.

c) Increase bad debts provision on debts to 6%.

d) Outstanding salary is Rs. 570.

e) Rent receivable is Rs. 200.

f) Stock is valued at 14,290 as on 31st March, 2019.

g) Unexpired insurance is Rs. 240.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS-IF-S3-20—PERFORMANCE MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer the following questions.
Each question carries 1 weightage.

Multiple Choice Questions :

1. The following costs have arisen in relation to the production of a product :

   i   Planning and concept design costs.

   ii   Testing costs.

   iii   Production costs.

   iv   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 break-even 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.

Turn over

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.

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 throughput 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. In environmental costing, the future cost of cleaning up operations for a product or activity may be classified as which of the following :

    a) Carbon footprint.   b) Contingents cost.

    c) Hidden cost.   d) Relationship cost.

7. The following statements have been made about decision-making under conditions of uncertainty.

    1 Expected value is a more reliable basis for decision-making where the situation and outcome will occur many times than for a one-off decision.

    2 A risk-averse decision maker avoids all risks in decision-making :

    a) 1 only.   b) 2 only.

    c) Neither 1 nor 2.   d) Both 1 and 2.

8. Which method of pricing is most easily applied two or more markets for the product or services can be kept entirely separate from each other ?

    a)   Price discrimination.   b)   Product line pricing.

    c)   Skimming.   d)   Volume discounting.

9. What is the level of cement production that the company should choose based on the maximax decision rule ?

    a)   350,000 bags.

    b)   280,000 bags.

    c)   200,000 bags.

    d)   280,000 bags and 350,000 bags give the same result.

10. What is the level of cement production that the company should choose based on the minimax decision rule ?

    a)   350,000 bags.

    b)   280,000 bags.

    c)   200,000 bags.

    d)   280,000 bags and 280,000 bags give the same result.

(10 × 1 = 10 weightage)

Part B

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

11. Identify appropriate cost drivers under ABC.

12. Calculate costs per driver and per unit using ABC.

13. Derive a life cycle cost or profit in manufacturing and service industries.

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)

Turn over

Part C

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

16. How the concept of performance management emerged ? What is the scope of performance bench mark ?

17. What factors generally determine a budget period ? Give examples.

18. Name the different types of budgets that are built up for effective control.

19. Explain the concept of relevant costing.

(3 × 4 = 12 weightage)

Part D

Case study : **Compulsory.**
The question carries 6 weightage.

20. 20X is an employee of Zero Financial Corporation Ltd. He has been assigned the task of preparing budget for the company. He observed that in previous year budget was prepared on the basis of previous year figures and in various cases either the budgeted amount was lying unutilized or it fell short. He wants to avoid such a situation in future Budgetary Process.

    Explain the reason of over budgeting/short fall in the above listed case. Which of the budgetary technique should be used by 'X' so as to avoid Over Budgeting/Short Budgeting.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS IF S3 19—FINANCIAL MANAGEMENT

(2016 Admissions)

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. The price earnings ratio and price by cash flow ratio are classified as :

    (a) Marginal ratios.   (b) Equity ratios.

    (c) Return ratios.   (d) Market value ratios.

2. An uncovered cost at start of year is Rs. 200 ; full cash flow during recovery year is Rs. 400 and prior years to full recovery is 3 then payback would be :

    (a) 5 years.   (b) 3.5 years.

    (c) 4 years.   (d) 4.5 years.

3. An internal rate of return in capital budgeting can be modified to make it the representative of :

    (a) Relative outflow.   (b) Relative inflow.

    (c) Relative cost.   (d) Relative profitability.

4. Financial leverage is also known as :

    (a) Trading on equity.   (b) Trading on debt.

    (c) Interest on equity.   (d) Interest on debt.

5. A computerized trading network that matches buy and sell orders electronically entered by customers is a :

    (a) National markets system.

    (b) Internet investment service.

    (c) Global investment network.

    (d) Electronic communications networks.

Turn over

6. Unsystematic risk is :

    (a)   The risk of loss of purchasing power.

    (b)   The risk associated with movements in security prices.

    (c)   Reduced through diversification.

    (d)   All the above.

7. The profit of last 3 years are 42000, 39000 and 45000. Compute the amount of the goodwill of 2 years of purchase :

    (a)   1,26,000.   (b)   84,000.

    (c)   42,000.   (d)   36,000.

8. 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.

9. What are the internal techniques used in foreign exchange market ?

    (a)   Lagging.   (b)   Leading.

    (c)   Both of (a) and (b).   (d)   None of these.

10. Cash flow which starts negative, then positive followed by positive cash flow is classified :

    (a)   Normal costs.   (b)   Non-normal costs.

    (c)   Non-normal cash flow.   (d)   Normal cash flow.

(10 × 1 = 10 weightage)

Part B

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

11. What is corporate strategy ?

12. Differentiate between monetary and fiscal policies in an economy.

13. What are the peak-level and non-peak level credit limit ?

14. Why is capital rationing important in project ?

15. List out the reasons for the concept of valuation of securities in financial management.

(4 × 2 = 8 weightage)

Part C

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

16. Explain the stages and steps involved in the modem approaches to Financial Management.

17. Abhay Company has plans to issue 7,000, Eleven percent Debentures of Rs. 100 each at a discount of 5 %. The debentures are redeemable after 4 years and the commission payable to brokers and underwriters is Rs. 32,000. Calculate the after-tax Cost of the debt, if the tax rate is assumed as 45 %.

18. Discuss the role of debentures as source of long term finance.

19. The likely returns in case of shares of Beta Ltd. and Delta Ltd. in the various economics conditions are given below. Both the shares are presently quoted at Rs. 10 per share.

Economic Conditions	Probability	Returns of Beta Ltd.	Returns of Delta Ltd.
High Growth	0.3	15	10
Low Growth	0.4	13	11
Stagnation	0.2	9	12
Recession	0.1	6	14

(a) Which of the two companies are risky investments ?

(b) Mr. Chandan Trivedi is planning to invest Rs. 20,000. Which of the below option is the best ? Why ?

Option   (i) Invest only in shares of Beta Ltd.

Option   (ii) Invest only in shares of Delta Ltd.

(3 × 4 = 12 weightage)

Part D

(**Compulsory** *question* 6 *weightage*)

20. Two firms, No Leverage Ltd. and High Leverage Ltd, have equal amounts of operating risk and differ only in their capital structures. No Leverage is unlevered and High Leverage has Rs. 40,00,000 of perpetual floating rate debt in its capital structure. Assume that the perpetual amount of income of both firms available for stockholders is paid out as dividends. The growth rate for both firms is zero. The income tax rate for both firms is 34 percent. Assume there are no bankruptcy or agency costs associated with debt financing.

Turn over

	No Leverage, Ltd.	High Leverage, Ltd.
Equity in capital structure	Rs. 1,00,00,000	?
Cost of Equity	10 %	?
Debt in capital structure	0.00	Rs. 40,00,000
Pre-tax cost of debt	na	6 %
EBIT	Rs. 10,00,000	Rs. 10,00,000

(a) Determine the market value of No Leverage, Ltd.

(b) Determine the market value of High Leverage, Ltd.

(c) Determine the market value of equity for High Leverage, Ltd. What is the relationship between the value of the unlevered firm and the value of a levered firm once we consider the effect of corporate income taxes ?

(d) What is the cost of equity capital for High Leverage, Inc. ? WACC for High Leverage, Inc. ? Also compute the market value of High Leverage ?

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS-IF-S3-18—BUSINESS ANALYSIS

(2016 Admissions)

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. Implementation of project in pursuance of ———————— typically results in increase in capital work in progress and current assets.

    a) Stability Strategy.

    b) Expansion Strategy.

    c) Turnaround Strategy.

    d) Divestment Strategy.

2. A strategic decision can be distinguished from other types of decisions by three factors, these are magnitude, time-scale and :

    a) Commitment.

    b) Riskiness.

    c) Impact.

    d) Longevity.

3. Change in company's ————————— gives rise to problems necessitating a new ————————— to be made.

    a) structure, strategy.

    b) strategy, structure.

    c) structure, structure.

    d) strategy, strategy.

4. To be a world class corporate constantly furthering interest of all its stakeholders" is vision of ———————.

    a) Tata Motors.

    b) Reliance Industry.

    c) Microsoft.

    d) Amazon.

Turn over

5. IT-initiatives, thus, provide business values in form of Innovation ——————.

   a) By way of increased productivity.

   b) By way of better management.

   c) By way of improved products/services.

   d) None of these.

6. The concept of —————— is much broader than mare —————— as there are major strategic dimensions involved.

   a) Controlling, Benchmarking.   b) Procedure, Programme.

   c) Benchmarking, Controlling.   d) All the Above.

7. Impact of IT system on BPR are identified by ——————.

   a) Compression of time.

   b) Overcoming restrictions of geography.

   c) Restriction of relationship.

   d) All of these.

8. —————— is a process of breaking down old attitudes and behaviors, customs and traditions throughout organization.

   a) Unfreezing.   b) Change in new situation.

   c) Refreezing.   d) None of these.

9. —————— is a tool for systematic and continuous monitoring of the environment to verify the validity and accuracy of the assumption on which strategy is built.

   a) Strategic Surveillance.   b) Special Alert Control.

   c) Premise Control.   d) Implementation Control.

10. Changing a —————— is very difficult because of the heavy anchor of deeply held values and habits-people Cling emotionally to the old and familiar.

   a) Problem Culture.   b) Strategic Control.

   c) Support process.   d) None of these.

(10 × 1 = 10 weightage)

Part B

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

11. How does strategic analysis help a firm develop its own strategic position ? Why should that position be unique ?

12. How strategy building for e business application does differ from brick and motor kind business ?

13. Discuss the implications of financial decisions in building strategic framework.

14. Describe the monitoring and controlling techniques for a project management.

15. Substantiate the statement with example " competitive advantage drives the success of the company".

(4 × 2 = 8 weightage)

Part C

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

16. Discuss the implementation and bringing in the strategic change for enabling organization success.

17. Define a core competence, and describe the factors that create a core competence.

18. The strategic management process is sometimes described as having three stages : strategy analysis, strategy formulation and strategy implementation. Describe the nature or purpose of each of these three stages.

19. Describe briefly the nature of each of strategic leadership styles.

(3 × 4 = 12 weightage)

Part D

Case Study.
Compulsory Question.
6 *weightage.*

20. Elon Musk cofounded Tesla in 2003 with the vision of making electric cars that could rival, and even replace, traditional gas-engine cars in the consumer marketplace. At the start of the 21st century, the external environment was beginning to show favorable signs for the development of electric cars : people were becoming more concerned about the environment and their carbon footprints, and gas prices were beginning a steep climb that had already spurred the sales of hybrid gas-electric cars such as the Toyota Prius.

Turn over

The automobile industry was not responding to these environmental trends, instead relying on the fact that trucks such as the Ford F-150 and Chevrolet Silverado were still the two top-selling vehicles in America in 2003. Musk saw a different future for vehicles, and Tesla introduced the all-electric Roadster in 2008. Four years later, the more practical Model S was introduced, and Tesla sales began to climb.

As a new entrant in the automobile industry, though. Tesla faced several challenges. Manufacturing and distribution in this industry are extremely expensive, and Tesla had to develop the capability of efficiently manufacturing large quantities of cars. Tesla also had to establish dealerships for its cars, although it also decided to sell cars online, taking advantage of tech-savvy consumers' comfort with online shopping. Perhaps Tesla's greatest challenge was convincing consumers to trust the new technology of all-electric cars. *Range anxiety* became an actual term, describing people's fear that their car batteries would run out before they reached their destinations. To combat this, Tesla developed an extensive network of charging stations so consumers could be confident that they could charge their cars conveniently.

Elon Musk has been a master of raising money to fund Tesla's efforts to successfully enter the mainstream automobile manufacturing industry; so far, Tesla's entry has cost billions of dollars. Tesla has also taken advantage of tax incentives to develop its charging stations and to sell its cars, because Tesla customers receive tax credits for the purchase of their cars. Tesla cars are not inexpensive, however, and that has limited their marketability. Most Americans cannot afford the Model S or more recent Model X's high prices (up to and exceeding $ 100,000).

In 2017, Tesla launched the Model 3, designed to transform the car industry by being its first mass-market, affordable model. The company started taking "reservations" for the model in 2016, promising that it would arrive with a $35,000 price tag. By mid-2017, the reservations list had reached half a million customers, creating a new problem for Tesla. How could it possibly manufacture that many cars when production levels for all of 2016 were less than 84,000 cars ?

Critical Thinking Questions :

1   What PESTEL factors supported Tesla's success ? Which factors posed challenges ?

2   How has Tesla's strategic position changed since it was founded in 2003 ?

3   What kind of responses would you expect from Tesla's rivals in the automobile manufacturing industry to the Model 3's popularity ?

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

International Finance

BUS IF S3 17—ADVANCED STRATEGIC MANAGEMENT

(2016 Admissions)

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. The fundamental purpose of an organization's mission statement is to :

    (a) Create a good human relations climate in the organization.

    (b) Define the organization's purpose in society.

    (c) Define the operational structure of the organization.

    (d) Generate good public relations for the organization.

2. The various organizational routines and processes that determine how efficiently and effectively the organization transforms its inputs into outputs are called :

    (a) Strengths.

    (b) Core competencies.

    (c) Capabilities.

    (d) Customer value.

3. A design view of strategy refers to :

    (a) The pulling together of ideas that develop from different parts of the organisation.

    (b) The pulling together of the different decisions made throughout an organisation, so as to develop a coherent overall strategy.

    (c) The systematic, rational way in which strategy is always developed in an organisation.

    (d) The deliberate positioning of the organisation through a rational, analytic, structured and directive process.

4. What term is used for an organisation's abilities to renew and recreate its strategic capabilities to meet the needs of a changing environment ?

    (a) Competent substitution.

    (b) Core competence.

    (c) Renewability.

    (d) Dynamic capabilities.

Turn over

5. Analysis suggests that a company could find a strategy that gains market share for advantage, and that exploits its superior resources and competences. The organisational culture suggests that it should stick to what it knows best. What strategy would you suggest ?

    (a) Diversification.   (b) Retrenchment.

    (c) Market penetration.   (d) Market development.

6. Product differentiation refers to the :

    (a) Ability of the buyers of a product to negotiate a lower price.

    (b) Response of incumbent firms to new entrants.

    (c) Belief by customers that a product is unique.

    (d) Fact that as more of a product is produced the cheaper it becomes per unit.

7. The global-local dilemma in international strategy means :

    (a) The issues related to globalisation and the alleged disadvantaging of developing countries.

    (b) How many local people to employ in foreign subsidiaries.

    (c) Whether to centralise strategic decisions in head office or to devolve decision making to subsidiaries.

    (d) The extent to which products and services may be standardised across national boundaries or need to be adapted to meet the requirements of specific national markets.

8. What can be defined as the art and science of formulating, implementing and evaluating cross functional decisions that enable an organization to achieve its objectives ?

    (a) Strategy formulation.   (b) Strategy evaluation.

    (c) Strategy implementation.   (d) Strategic management.

9. What term is used for corporate development beyond current products and markets, but within the capabilities or the value network of the organisation ?

    (a) Backward integration.   (b) Related diversification.

    (c) Vertical integration.   (d) Divergent diversification.

10. ———— identifies a firm's major competitors and their particular strengths and weaknesses in relation to a sample firm's strategic position.

    (a) Competitive Profile Matrix.

    (b) External Factor Evaluation matrix.

    (c) Internal Factor Evaluation Matrix.

    (d) Boston consulting group matrix.

                                                                    (10 × 1 = 10 weightage)

Part B

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

Each question carries 2 weightage.

11. What are generic competitive strategies ?

12. Explain the various phases of strategy formulation with an illustration.

13. Explain the key features of mission statement.

14. How is vision different from mission ?

15. Write a note on technological leverage.

(4 × 2 = 8 weightage)

Part C

Answer any **three** *questions.*

Each question carries 4 weightage.

16. Discuss the advantages and limitations of growth strategies with examples.

17. What are the fundamentals of lean technology ?

18. Discuss the role of core competence while framing competitive strategies.

19. Discuss the process of strategic evaluation and control in detail.

(3 × 4 = 12 weightage)

Part D

(**Compulsory** *question 6 weightage*)

20. Nokia was the world's dominant and pace-setting mobile-phone maker. Today, it has just three per cent of the global smartphone market, and its market cap is a fifth of what it was in 2007. What happened to Nokia is no secret: Apple and Android crushed it. But the reasons for that failure are a bit more mysterious. Nokia had been a surprisingly adaptive company, moving in and out of many different businesses—paper, electricity, rubber galoshes. In 1990s, it successfully reinvented itself again. For years, the company had been a conglomerate, with a number of disparate businesses operating under the Nokia umbrella; in the early nineteen-nineties, anticipating the rise of cell phones, executives got rid of everything but the telecom business. Even more strikingly, Nokia was hardly a technological laggard—on the contrary, it came up with its first smartphone back in 1996, and built a prototype of a touch-screen, Internet- enabled phone at the end of the nineties.

Turn over

Nokia was acclaimed for its marketing, and was seen as the company that had best figured out how to turn mobile phones into fashion accessories. The car once touted as the world's cheapest, Tata Nano, seems to be running into a dead end as sales and production is down to a trickle. The poor demand has resulted in Tata Motors dealerships not placing new orders for the car in the last three to four months.

Launched in 2009 to much fanfare, Tata Motors sold 30,350 units of Nano in FY 10, as per Society of Indian Automobile Manufacturers (SIAM) data. Interestingly, the sales more than doubled in FY 11 to 70,432 units, but quickly reached a plateau in the following year (FY 12) with only 74,521 units sold. Tata Nano, touted as the World's Cheapest Car and Ratan Tata's dream venture, has probably seen the end of its lifecycle. The company has plans to bring production to a complete halt following minuscule sales.

There was zero production reported during the month of January 2019. Similarly in terms of sales, there were no sales of the Nano in domestic markets in January 2019 while in January 2018, sales stood at 62 units. It was also in terms of exports that the company failed to ship a single unit of the Tata Nano in January 2019.

Question :

1   Conduct a strategic analysis of where Tata Motors went wrong with Nano ?

(1 × 6 = 6 weightage)

D 91590

Name.......................................

Reg. No................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

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

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer all the questions.
Each question carries 1 weightage.

1. Enumerate any *two* demand forecasting methods of Human resources.

2. What is a retention plan ?

3. What is job rotation ?

4. What are aptitude tests ?

5. What is QWL ?

6. What is culture audit ?

(6 × 1 = 6 weighage)

Part B

Answer any four questions.
Each question carries 3 weightage.

7. Enumerate the process of Human Resource Planning.

8. What is labour market analysis ? Explain.

9. Write a note on the steps in job analysis with a suitable example.

10. Write a note on potential appraisals.

11. What is resistance to change ? Explain.

12. Write a note on career assessment.

(4 × 3 = 12 weightage)

Turn over

Part C

Answer any **three** *questions.*

Each question carries 4 weightage.

13. Explain the wastage analysis and the resultant issues.

14. Explain the issues and challenges in career management.

15. With suitable example, explain the tools for measuring performance.

16. Explain the role of TQM in HRD strategies.

17. Describe the components of HR information systems.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. "Macro level man power planning is not adequate enough"—Discuss.

(6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 22—HEALTH CARE AND INSURANCE

(2016 Admissions)

Time : Three Hours Maximum : 36 Weightage

Part A

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

1. Enumerate the need for patient insurance.

2. How demands for health policies are identified ?

3. Expand IRDA.

4. Is mediclaim policy tax deductable ?

5. What is real time information ?

6. What is micro insurance ?

(6 × 1 = 6 weightage)

Part B

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

7. What are the social implications of patient insurance ?

8. Elucidate the audit of patient behaviour.

9. Write a note on CGHS insurance schemes.

10. Write a note on grading of hospital services.

11. Enumerate the role of regulatory agencies in health insurance.

12. Write a note on TPAs.

(4 × 3 = 12 weightage)

Turn over

D 91588 (Pages : 2) Name..

Reg. No...................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 21—PATIENT BEHAVIOUR AND CARE

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. Enumerate the models of patient behaviour.

2. What do you mean by opinion leadership ?

3. What is psychographics ?

4. Is patient counseling needed before surgical procedures ?

5. Enumerate any two major duties of RMO.

6. What do you mean by civil rights ?

(6 × 1 = 6 weightage)

Part B

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

7. How family decision making influence the attitude of the patient ?

8. Elucidate the audit of patient behaviour.

9. Write a note on grief counseling.

10. Write a note on disinfection measures for communicable diseases.

11. Enumerate the role of medical superindentent.

12. What is Tort liability ? Explain.

(4 × 3 = 12 weightage)

Part C

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

13. "Reference groups influence is very high on the patient behaviour"- Comment.

14. Explain the stages of service buying behaviour with suitable example.

Turn over

15. Elucidate the role of natural and human resources for patient care management.

16. How would you ensure patient information booklet ? Explain.

17. What are the conditions for the safe disposal of drugs ? Explain.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. Elucidate the general policies and procedures of the hospitals for patients and personnel.

(6 weightage)

D 91587 (Pages : 2) Name....................................

Reg. No................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 20—EPIDEMIOLOGY, PUBLIC HEALTH AND SOCIAL SCIENCE

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. What is incidence density ?

2. What are the merits of cross sectional design ?

3. What do you mean by diagnostic research ?

4. Mention some of the eradicated communicable diseases.

5. What are the symptoms of food poisoning ?

6. Mention any *two* life style diseases.

(6 × 1 = 6 weighage)

Part B

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

7. Write a note on applied measures of disease frequency.

8. What are the principles of screening for diseases ?

9. Briefly explain the key performance indicators of supply chain.

10. Write a note on disinfection measures for communicable diseases.

11. What are arthropods borne diseases? How it can be cured ?

12. How would you diagnose peptic ulcer and the treatment for the same ?

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Explain the most relevant types of epidemic-logical study designs.

14. How would you develop health measurement scales ? Explain.

15. "Tuberculosis is eradicated"-Do you agree ? Justify.

16. What are the various types of vectors ? How it can be controlled ?

17. What strategies can be done for nutrition intervention for health promotion ? Explain.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. Classify communicable diseases and explain the methods to overcome the same.

(6 weightage)

D 91586

(Pages : 2)

Name...

Reg. No......................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 19—SUPPLY CHAIN MANAGEMENT IN HEALTH CARE

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

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

1. What are the components of supply chain ?

2. What are supply chain sources for a hospital ?

3. What is backward integration ?

4. What are the difficulties in group purchasing ?

5. What is Pilferage ?

6. What is EXIM policy ?

(6 × 1 = 6 weighage)

Part B

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

7. Enumerate the supply chain drivers of health practices.

8. What supply chain principles to be followed in a hospital ?

9. Briefly explain the key performance indicators of supply chain.

10. Write a note on Balanced score card.

11. Differentiate between centralized and decentralized purchasing ?

12. What are documents needed for customs clearance while importing an equipment ?

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. "Demand planning is an essential part of supply chain". Explain.

14. Explain the RFID applications in supply chain in hospitals.

15. Elucidate the principles of purchasing with respect to a hospital.

16. Compare and contrast ABC analysis with VED analysis.

17. What precautions and documentations to be done before importing goods and equipments from abroad for a hospital ? Explain.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. What is stock verification system ? Explain the techniques of verification including physical verification.

(6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 18—HEALTH CARE COST MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

*Answer **all** the questions.*

Each question carries 1 weightage.

1. What are the limitations of financial accounting ?

2. What are the techniques of costing ?

3. What are the elements of costs ?

4. Write short notes on VED analysis ?

5. "Overhead cost management is important". Do you agree ?

6. What do you mean by output costing ?

(6 × 1 = 6 weightage)

Part B

*Answer any **four** questions.*

Each question carries 3 weightage.

7. Briefly explain the objectives of Cost Accounting.

8. What are the difficulties in the installation of a costing system in hospitals ?

9. Calculate Economic Order Quantity (EOQ) from the following :

    (a)   Annual consumption   ..   6,000 units.

    (b)   Cost of ordering   Rs. 60.

    (c)   Carrying costs   ..   Rs. 2.

10. How would you prepare a Cost Sheet ?

Turn over

11. What do you mean by perpetual inventory ?

12. What are the preparations needed for hospital costing ?

<div align="right">(4 × 3 = 12 weightage)</div>

Part C

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

13. With suitable example, explain the characteristics of an ideal costing system.

14. Explain how would you identify different product costs for different purposes.

15. Explain the need for budgetary control with suitable examples.

16. A drug company produces drugs having a shelf life of one year. The company has an opening stock of 50,000 boxes on 1st January, 2021 and expected to produce 1, 50,000 boxes as was in the just ended year of 2021. Expected sale would be 1,80,000 boxes. Costing department has worked out escalation in cost by 25 % on variable cost and 10 % on fixed cost. Fixed cost for the year 2010 is Rs. 40 per unit. New price announced for 2021 is Rs. 100 per box. Variable cost on opening stock is Rs 40 per box. You are required to compute break-even volume for the year 2021.

17. From the following data, calculate material cost variance :

    Quantity of material purchased = 3,000 units.

    Value of material purchased = Rs. 9,000.

    Standard quantity of material required per tonne of output = 30 units.

    Standard rate of material = Rs. 2.50 per unit.

    Opening stock of materials = Nil.

    Closing stock of material = 500 units.

    Output during the period = 80 tons.

<div align="right">(3 × 4 = 12 weightage)</div>

Part D

Answer the following question which carries 6 weightage.

18. Furniture Inn manufactures computer tables. Recently a supplier has offered the tables of the same quality @ $14 each with an assurance of continued supply. The following is the budget for 4000 units prepared for the quarter ending 30 December 2020 :

	$
Raw material cost	20000
Direct wages	18000
Production over-heads :	
Variable	12000
Fixed	14000
Distribution costs :	
Variable	6000
Fixed	7500
Administration costs :	
Variable	5000
Fixed	12500

(a) Should Furniture Inn accept the offer from the supplier ?

(b) What would be the decision if the supplier offered the tables at $12 each ?

(6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

Health Care Management

BUS HCM 17—STRATEGIC HEALTH CARE MANAGEMENT

(2016 Admissions)

Time : Three Hours
Maximum : 36 Weightage

Part A

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

1. Differentiate between tactics and strategy.

2. What are objectives ?

3. What is TOWS matrix ?

4. What do you mean by Blue ocean strategy ?

5. What is resistance to change ?

6. What is DuPont model ?

(6 × 1 = 6 weightage)

Part B

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

7. Briefly explain the functional strategies in an organisation.

8. What are the methods of preparing a mission statement ?

9. Briefly explain Value chain analysis.

10. What are the criticisms against portfolio models ?

11. What are the reasons for cost over ran and time over ran in implementations ?

12. What are contingency measures in control aspects ?

(4 × 3 = 12 weightage)

Part C

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

13. What are the duties and responsibilities of top management of a firm ? Explain.

14. Explain the Experience curve with suitable examples.

Turn over

15. What is McKinsey's 7s framework ? Explain.

16. What type of behavioural implementation is needed for strategies in organizations ?

17. "Five forces model is not adequate enough"- Discuss and comment.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. An automobile company witnesses the changes in consumer behaviour and decides to opt for electric vehicles. How will the company change its orientation to the market and the possible strategies it could adopt ?

(6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3ET 02—TOURISM MARKETING

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1) Define service marketing.

2) Define green marketing.

3) What is meant by Personal Selling ?

4) What are the steps in Product Life Cycle ?

5) Write two functions of marketing.

6) What are the three additional P's of tourism service marketing mix ?

(6 × 1 = 6 weightage)

Part B

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

7) Explain the product life cycle concept in tourism products.

8) What are the stages in Buyer Decision Making Process.

9) What is the difference between selling and marketing ?

10) Explain the special features of tourism marketing.

11) Mention the factors influencing pricing decisions.

12) What are the approaches and methods of sales forecasting ?

(4 × 3 = 12 weightage)

Part C

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

13) What is product mix ? Explain product mix of a package tour.

14) Discuss the factors that influence the consumer behaviour.

Turn over

15) What do you understand by Sales Promotion ? Describe common methods of Sales Promotion in the Tourism Industry.

16) Define Web(Cyber) Marketing. Discuss the nature and limitations of cyber marketing with examples from the tourism industry.

17) What is pricing ? Explain different methods of pricing.

(3 × 4 = 12 weightage)

Part D

Compulsory *case carries* 6 *weightage*.

18) Case analysis :

State tourism development corporation is gearing up to host an "International Jackfruit Festival".

Q. Develop a detailed marketing plan for the promotion of an "International jack fruit festival".

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3ES 03—ELECTRONIC COMMERCE

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

Write short notes on :

1. E-cycle.   2. Extranet.

3. E-cash.   4. Banner Exchange.

5. E-payment.   6. E-commerce.

(6 × 1 = 6 weightage)

Part B

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

7. Explain different types of E-commerce.

8. Write down the pros and cons of online shopping.

9. What are the main activities of e-commerce ? Explain any *two*.

10. What is the role of the intranet in B2B application ?

11. Explore the different ways in which e-commerce can be used by companies to create value and generate revenue.

12. What are the major benefits of Web-based business applications ?

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Write down the characteristics of e-payment.

14. How the objective of e-commerce are linked to business strategies, explain ?

15. Where do you think the dot coms of today will be in 2 years time and where will they be in 5 years time ?

16. What impact has the Internet and new technology had onstrategic planning ?

17. What are the similarities and differences between e-commerce and m-commerce ?

(3 × 4 = 12 weightage)

Part D

Answer the **compulsory** *question.*

Case Study :

18. Cendres and Metaux (CM) is a medium-sized Swiss company employing around 300 staff who are both office based and external sales staff who service markets in Europe, the USA and the Far East. CM's main activity is processing precious metals such as gold and platinum across its three main divisions which are dental technology, the watchmaking and electronics industry, and prestige jewellery. What makes CM one of the leaders in the industry is its state-of-the art production technology and its high-quality customer service which is underpinned by its IT systems. At the beginning of 2001, CM wanted to improve and streamline its market and customer relationship activities by seamlessly integrating the data from their office based internal staff with data from their international sales force. Using SAP, they were able to implement a mobile multi-lingual e-CRM sales system. This system improved customer service by enabling the external sales force access to the same data as the office-based team across all three divisions-so they had customer information at any time, at any place and in any language. The sales teams were then able to prepare their calls and visits more systematically, and retrieve user- specific views of relevant data they needed, to help them deal with their clients more effectively and efficiently. Like the office-based sales teams, the external staff were able to access specific reports and use sales analysis tools on their mobile hardware, and send data to head-office updating central records in real time.

Questions :

1. Do you think this system is central to Cendres and Metaux's e-commerce plans ? Explain.

2. How does the system implemented by Cendres and Metaux enhance long-term customer Relationship management ?

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3ES 01—SYSTEM ANALYSIS AND DESIGN

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. What do you mean by Logical Data Design ?

2. What is the role of system analyst ?

3. What is system interface ?

4. Define Integration testing.

5. What is the purpose of system testing ?

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.

7. Why is it advisable to throw away the prototype in case of large scale software development ?

8. What are the characteristic of a good test case ?

9. What are the security issues in a computer system ?

10. Discuss the different approaches to system analysis and design.

11. What are the constraints of system design and how will you overcome these ?

12. What are the major advantages of database ?

(4 × 3 = 12 weightage)

Turn over

Part C

Answer any **three** *questions.*

Each question carries 4 weightage.

13. Why do we need to design software architecture ?

14. Design a set of files for supporting a common payroll system.

15. Describe the concept of Project Investigation.

16. What is the purpose of system testing ?

17. Discuss the methods of designing interfaces and dialogues.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. Draw the context diagram and a set of data flow diagrams for developing a library management system with the following functionalities. List the assumptions made in your analysis.

    (i)   Inquiring the availability of a book by giving the ISBN or the title or author's name.

    (ii) Collection of overdue charges.

    (iii) Maintaining book details.

    (iv) Maintaining supplier details who supply.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EH 04/IB 04—GLOBAL HUMAN RESOURCE MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer the following questions.
Each question carries 1 weightage.

1. Differentiate international and global companies.

2. What is Harvard model of Global HRM ?

3. What is Guest Worker ?

4. What is global manpower planning ?

5. What are home country and host country ?

6. What is ethnocentrism in Global HRM ?

(6 × 1 = 6 weightage)

Part B

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

7. Explain the conceptual framework on Global HRM.

8. Explain the agency theory on Global HRM.

9. What are the advantages and disadvantages of polycentric approach in global recruitment ?

10. Explain the salient features of workforce diversity practices in USA.

11. What are the ethical strategies to be followed in HRM in global organizations ?

12. Discuss the relevance of adaptability and flexibility in Global HRM practices.

(4 × 3 = 12 weightage)

Part C

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

13. Discuss the importance of internationalization of business from HRM points of view.

14. Discuss the global business trends and their implications for HRM practices.

Turn over

15. Discuss the problems and prospects in international staffing.

16. "Industrial relations are getting a backseat driving in global companies". Do you agree with the statement ? Why ?

17. What are the strengths and weaknesses in HR practices of Western Vs. Eastern (in Indian context) cultures ?

(3 × 4 = 12 weightage)

Part D

Compulsory *Case carries* 6 *weightage.*

18. The bulk of Uber's active drivers aren't directly employed as regular employees by the company, instead, Uber considers them driver-partners and hire them through its app as independent contractors . This innovative way of managing human resources has led to a number of positive results for the company. First, this structure of human resources minimizes the responsibilities of Uber as, while the drivers are part of the work force, they are not formally employees of the company. Uber has no obligation to pay for their employee benefits. The company also does not have to go through the paper work involved with their payroll and neither do they have to deal with the drivers' salary taxes, social security, and healthcare benefits. Doing this greatly reduces tire additional costs often associated with hiring regular employees instead of independent contractors, but it has a lot negative social, moral and psychological implications.

Question :

Give your critical analysis on the above issue.

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EH 03—HUMAN RESOURCE PLANNING AND DEVELOPMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. What are HRD practices of Indian Industry ?

2. What is self-renewal system ?

3. What is performance planning ?

4. Define culture audit.

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. What are the uses of career planning ?

9. Discuss the framework for the HRD process.

10. How information system will support for HR planning and development ?

11. How will you design Human Resource Information system ?

12. State the techniques employed in HR planning.

                                                      (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. Explain data formats, entry procedures and process.

17. Briefly explain the methods of collecting data for job analysis.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. The cost of making bad decision when selecting new employees is leading employers of all sizes to review their selection process. Some smaller companies have taken specific steps to improve their selection practises. ENTKIDS, a firm that develops computer games, requires applicants to go through an audition process. The purpose of the audition is to ensure that applicants understand the culture of the firm and what is required to succeed. Applicants for job using writing skills sometimes complete 50 page written exercises. Prior to being hired, even the HR director had to complete a take-home HR test for 15 hours, in order to make sure he could handle the work demands and expectations of senior managers at ENTKIDS.

Another company city garage, a Calicut based auto service chain with 200 employees selection traditionally was handled by individual store managers who conducted paper and pencil test and conducted one interview resulting with high turnover rates made it clear that a new selection process is needed. Therefore, the firm changed the process of selection :

10 minutes on-line test (personality traits)

Interview (conflict, lack of patience, etc.)

Finally, those applicants still considered, go through interviews with all levels of managers. Even though this is costly and time consuming, the result is low turnover and fewer problems with new employees, especially in the management of change.

Questions:

(a) What would be some drawbacks in using these processes, especially in larger firms ?

(b) How this ensures less resistance to change ?

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EH 02—PERFORMANCE MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer the following questions.
Each question carries 1 weightage.

1. What is Performance Review ?

2. What is 360 degree analysis ?

3. What is Performance Standards ?

4. What are the objectives of Performance Appraisal ?

5. What is Merit Pay ?

6. What is Coaching ?

(6 × 1 = 6 weightage)

Part B

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

7. Performance Counseling is the heart of the Performance Management System. Do you agree ?

8. Explain the methods of performance appraisal.

9. Explain the need and importance of performance standards.

10. Describe the performance planning process.

11. Discuss the various reward strategies for improving the performance of an employee.

12. What are the objectives and purposes of Performance Management ?

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. What is Performance Related Pay ? What are its advantages and Disadvantages ?

14. What are the various approaches to measuring performance ? Explain.

15. Explain the requirements of a sound performance evaluation programme.

16. Explain, how different performance dimensions vary with the nature of the organization ?

17. Discuss the role of HR professionals in Performance management.

(3 × 4 = 12 weightage)

Part D

Compulsory *Question.*
6 *weightage.*

Case Study :

18. ABC Company located in Chennai is a distribution centre having a base of 100 and plus companies which supply medicines and medical aids for distribution. The company employs 172 employees as distributors across the state and has a 12% attrition rate because of stringent performance appraisal methods. It follows critical incident methods and behavioral feedback from retailers. Feedback from retailers is error prone. Also if there is a cut in commission given to retailers they give negative feedback to the company. Distributors are worried.

What are the pitfalls of performance management in this case ? How will you design a new appraisal system to avoid attrition ?

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EH 01—MANAGING SELF AND OTHERS

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. What are habituation challenges ?

2. What are the characteristics of power to accommodate ?

3. What is competency mapping as a HRD intervention ?

4. What are the merits of verbal communication ?

5. List out the benefits of positive thinking.

6. What is 'blind area' in Johari window ?

(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. Why is the testing stage of system development so important ?

9. Write your opinion for and against towards group decision-making.

10. Explain the application of counselling to organizational situations with a focus on performance counselling.

11. Critically evaluate the uses of psychometric analysis.

12. Illustrate the steps in developing and transforming thought pattern.

(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. What are the HRD approaches for coping with organizational changes.

16. What is assertiveness training ? When does this training will takes place in an organization ?

17. Explain cross cultural leadership and decision-making.

(3 × 4 = 12 weightage)

Part D

Answer the following question which carries 6 weightage.

18. Pramod is an engineer in a large design engineer office. He hails from a poor but disciplined family. The family has a rural background. For Pramod, it was 'earn while you learn' till he graduated himself with architecture as his major.

    Pramod is intelligent and capable person. His boss wants to motivate him to be more independent in his work. The boss believes that this approach will improve Pramod's performance, relieve the boss from extra routine and give Pramod more self-confidence. However the boss is not sure how to go about motivating Pramod to take initiative in his work.

    Questions :

    a) Illustrate the steps in developing and transforming thought pattern.

    b) Which is the application of counselling with a focus on performance counselling ?

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EF 04—INDIAN FINANCIAL SYSTEM

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer the following.
Each question carries 1 weightage.

1. What is money market ?

2. What is stock broking ?

3. What is the role of NBFC's in capital market ?

4. Define term NAV.

5. What is Hire purchase ?

6. What are T-bills ?

(6 × 1 = 6 weightage)

Part B

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

7. Discuss the role of State finance corporations in Indian financial service.

8. Discuss the benefits and costs associated during IPO.

9. What are portfolio management services ? Is it different from tax planning services ?

10. Explain the role of RBI in regulating private and public sector banks in India.

11. Explain the trends in card business in India.

12. Explain in detail the types of life insurance policies available in India.

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Bring out the salient features of Indian capital market.

14. Critically examine the theoretical basis of monetary policy of RBI.

15. Explain the different credit rating agencies. What are the advantages of credit rating to investors?

16. What are the different types of public issue of shares? Explain the functions of new issues market.

17. "Mutual funds are necessary intermediaries between investors and issue companies" Discuss.

(3 × 4 = 12 weightage)

Part D

Compulsory *question.*
6 *weightage.*

18. Enumerate the role of general insurance, life insurance and marine insurance services in compensating risk of life and property.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EF 03/IB 03—STRATEGIC FINANCIAL MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer the following.
Each question carries 1 weightage.

1. What is agency cost ?

2. What is marking to market ?

3. Who are VaR ?

4. What is swap ?

5. What does going private mean?

6. What are the motives for cross border M and A ?

(6 × 1 = 6 weightage)

Part B

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

7. What are the advantages of dividend growth model over dividend yield model ?

8. Discuss the assumptions of Black and Scholes model.

9. Explain the effects of financial distress.

10. Discuss the motives for hostile takeover.

11. "Too many diversification of firm is not good". Discuss.

12. Explain the following terms : ADR, GDR and ADS.

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Discuss the various business valuation methods used in firms.

14. What are derivatives ? List and explain in detail all four major classifications of derivatives.

15. What are buyouts ? List and explain various types of Buyouts.

16. Enlist and discuss various types of amalgamation of firms.

17. What is LBO? Discuss the sources of value generation through LBO.

(3 × 4 = 12 weightage)

Part D

Compulsory question.
6 *weightage.*

18. Dabur is a company with a set of business values, which direct its functioning as well as its operations. The company is committed to follow the ethical practices in doing the business. At Dabur, nature acts as not only the source of raw material but also an inspirational factor. The company is guided by the words "What is that life worth that cannot be comfort to others" as said by the founder Dr. S. K. Burman. All the above factors act as the components of strategy. In this context, discuss the components of business strategy involved.

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EF 02—CORPORATE TAXATION

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. Define Agricultural income.

2. What are Slab Rate and Fixed rates ?

3. What is double taxation ?

4. What is a tax free commercial security ?

5. Do domestic companies have tax advantage over foreign company ?

6. Enlist few expenses expressly disallowed for the computation of business income.

(6 × 1 = 6 weightage)

Part B

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

7. Discuss the role of tax provisions in strategic decision-making of business organization with suitable examples.

8. "Income tax is a tax on income and not on receipts". Discuss this statement and give the essential characteristics of the term 'Income'.

9. Discuss in detail the areas where the tax planning can be resorted by an assessee.

10. What is the need for tax planning in merger and acquisition decision ?

11. Mr. Y earns the following income during the previous year ended on 31st March, 2014. Determine the income liable tax for the assessment year 2017-18. If Mr. Y is (a) resident and ordinary resident ; (b) resident and not ordinary resident, and (c) non-resident in India during the previous year ended on 31st March, 2017.

    (i) Honorarium received from Government of India (Travelling and other incidental expenses of '7,000 were incurred in this connection) - '20,000.

    (ii) Profits earned from a business in Tamilnadu controlled from Pakistan - '50,000

Turn over

(iii) Profits earned from a business in U.K. controlled from Delhi - '30,000.

(iv) Profits earned from a business in U.S.A. controlled from Pakistan and amount deposited in a bank there - '40,000.

(v) Income from a house property in France, received in India - '10,000.

(vi) Past untaxed foreign income brought in India during the year - '25,000.

(vii) Dividends from a German company credited his account in Pakistan- '35,000.

(viii) Dividends declared but not received from an Indian company- '20,000.

(ix) Agricultural income from Burma not remitted India - '40,000.

(x) Pension for services rendered in India, but received in Pakistan - '30,000.

(4 × 3 = 12 weightage)

Part C

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

12. The cascading effect of dividend distribution tax is minimized in the case of holding and subsidiary companies. Discuss.

13. Enumerate the various deductions allowable individuals from their total income in respect of their incomes and payments.

14. State, giving brief reasons, whether the following items are allowable while computing profits and gains of business or profession :

(i) Donation a political party.

(ii) Fees paid the lawyer for drafting a new Partnership Deed.

(iii) Sums paid a Labour leader call off the strike.

(iv) Salary paid son, who is working in the office. The salary is reasonable. Rent paid daughter for office block which was gifted her at the time of her marriage.

(v) Bonus partner for extra services.

(vi) Interest paid wife on money borrowed from her.

(vii) Subscription for magazines paid by a Doctor for the benefit of his patients.

(viii) Major repairs the air-conditioner in the office.

(ix) In the course of money-lending business, the assessee acquired certain properties in lieu of debts and held them as stock-in-trade. The properties so acquired were destroyed by enemy action and the assessee claims the loss as deduction.

(x) Expenses incurred in respect of a branch the business of which was discontinued during the year.

15. From the following statement, compute the income from profession of Dr. S.K. Kapoor if accounts are maintained on mercantile system :

Dispensary rent 36,000

Visiting fees 45,000

Electricity and water charge 6,000

Consultation fees 1,25,000

Telephone expenses 6,000

Sales of medicines 72,000

Salary to nurse and compounder 36,000

Dividends 5,000

Dep. on surgical equipment 6,000

Purchase of medicines 36,000

Depreciation on X-ray machine 4,000

Income tax 5,500

Donation to Rama Krishna Mission 4,000

Motor car expenses 9,600

Depreciation. On car 4,800

Net Income 93,100

Notes : 1. Electricity and water charges include domestic bill of Rs. 2,500 ; 2. Half of motor car expenses are for professional use ; 3. Telephone expenses include 40% for personal use ; and 4. Opening stock of medicines was Rs. 6,000 and closing stock was Rs. 4,000.

(3 × 4 = 12 weightage)

Part D

*Answer the **compulsory** question.*
Question carries 6 weightage.

16. Sri Nehru is the propriter of a business. His Profit and Loss Account for the year ended March 31, 2018, is as follows :

Establishment Rs. 4,800 Gross Profit Rs. 1,50,840.

Rent, Rates and Taxes 2,900 Interest on Govt.

General Charges 750 Securities Rent from 5,400 Household Expenses 51,730 House Property 5,400 Commission 1,500 Discount & Allowances 450 Provision for Bad Debts 1,200 Postage & Telegrams 270 Law Charges 450 Advertising 1,550 Fire Insurance Premium (for goods) 630 Sales Tax Paid 1,450 Repairs & Renewals (not for business premises) 630 Loss on Sale of Motor-car (used for private purposes) 1,800 Life Insurance Premium 1,790 Wealth Tax 740 Interest on Capital 350 Audit Fee 300 Interest on Bank Loan 1,380

Turn over

Provision for Depreciation 2,500 Provision for Income tax 3,900 Net Profit transferred Capital A/c 80,840 Rs. 1,61,640

Particulars	Rs.	Particulars	Rs.
Establishment	4,800	Gross Profit	1,50,840
Rent, Rates & Taxes	2,900	Interest on Govt. Securities	5,400
General Charges	750	Rent from House Property	5,400
Household Expenses	51,730		
Commission	1,500		
Discount & Allowances	450		
Provision for Bad Debts	1,200		
Postage & Telegrams	270		
Law Charges	450		
Advertising	1,550		
Fire Insurance Premium (for goods)	630		
Sales Tax Paid	1,450		
Repairs & Renewals (not for business premises)	630		
Loss on Sale of Motor-car (used for private purposes)	1,800		
Life Insurance Premium	1,790		
Wealth Tax	740		
Interest on Capital	350		
Audit Fee	300		
Interest on Bank Loan	1,380		
Provision for Depreciation	2,500		
Provision for Income tax	3,900		
Net Profit transferred Capital A/c	80,840		
	1,61,640		1,61,640

Following further information is given :

   (a)   Actual Bad Debts written-off during the year amount Rs. 550.

   (b)   Amount of Income tax actually paid during the year is Rs. 4,200.

   (c)   Depreciation allowable is Rs. 1,700 as per Income tax Rules.

   (d)   Advertising Expenses include Rs. 550 spent on special advertising campaign open a new shop in the market.

   (e)   Law charges are in connection with protection of a trademark.

   (f)   Sri Nehru carries on his business from a rented premises, half of which is used as his residence. Rent, Rates and Taxes include Rs. 2,400 paid as rent of the premises during the year.

   (g)   Bank loan is taken for business purposes. Compute the business income of Sri Nehru and his total income for the A.Y. 2008-09.

(1 × 6 = 6 marks)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EF 01/IB 01—INTERNATIONAL FINANCE

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

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

1. What is meant by adjustable peg ?

2. What are SDR ?

3. What are the components of Long term capital account in BOP ?

4. Differentiate between foreign exchange trading and arbitrage.

5. What is the purpose of interest rate swap ?

6. What are various kinds of exposure a MNC are subjected in the international market ?

(6 × 1 = 6 weightage)

Part B

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

7: Explain the concept of locational arbitrage and the scenario necessary for it to be plausible.

8. Why is an interest rate swap simpler to a future contract ?

9. Write a note on translation methods in international finance.

10. Discuss the methods of external hedging.

11. Differentiate between spot market and futures market.

12. Write a brief note on evolution of exchange rate theories.

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. In currency swap, both the final principal and the periodic coupons are exchanged. Why is this unnecessary in an interest rate swap ?

14. Explain the international fisher effect. What is the rationale for the existence of the international fisher effect ?

15. On August 2, 2018 the DM was quoted $0.3876/DM and the French franc was quoted $0.2133/FF, in New York. If on this same date Paris was quoting FF 1.7500/DM and FF 4.6875 what are the incentives of arbitrage ?

16. Briefly explain the factors affecting the devaluation of Indian Currency.

17. Critically examine the IMF financing facilities and policies.

$(3 \times 4 = 12$ weightage)

Part D

Answer the following **compulsory** *question which carries 6 weightage.*

18. Times Ltd will need USD 1200000 in 180 Days. It considers using a money market hedge. Its analyst develop the following information :

   a)   Spot rate of USD = 71.90.

   b)   180 day deposit rate India 7.25% USA 6.5%.

   c)   180 day borrowing rate India 10.5% USA 9.00%.

   Suggest the outcomes and viability of the consideration.

$(1 \times 6 = 6$ weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EM 04—BRAND MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

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

1. Define brand positioning.

2. What is brand loyalty ?

3. Differentiate products vs brand.

4. What is co-branding ?

5. Differentiate private brand vs national brand.

6. Define brand positioning.

(6 × 1 = 6 weightage)

Part B

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

7. How do you measure brand equity ?

8. Discuss the role of internet for building brands.

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 ?

13. Briefly explain the Brand positioning process.

Part C

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

14. Explain the brand building process.

15. What metrics are important to you as a brand manager and why ?

16. What do you understand by Brand equity ? Explain various methods of calculating brand equity.

17. Explain the various criteria that can be effectively managed in brand extension.

18. Explain the role of Brands in Consumer Marketing.

(3 × 4 = 12 weightage)

Part D

Answer the **compulsory** *questions.*
Each question carries 3 weightage.

19. *Case Study* :

BMW Marketing experience over ROVER Car.

Zara is one of the world's most successful fashion retail brands - if not the most successful one. With its dramatic introduction of the concept of "fast fashion" retail since it was founded in 1975 in Spain, Zara aspires to create responsible passion for fashion amongst a broad spectrum of consumers, spread across different cultures and age groups. There are many factors that have contributed to the success of Zara but one of its key strengths, which has played a strong role in it becoming a global fashion powerhouse as it is today, is its ability to put customers first.

Zara has used almost a zero advertising and endorsement policy throughout its entire existence, preferring to invest a percentage of its revenues in opening new stores instead. It spends a meagre 0.3 per cent of sales on advertising compared to an average of 3.5 per cent by competitors. The brand's founder Amancio has never spoken to the media nor has in any way advertised Zara. This is indeed the mark of a truly successful brand where customers appreciate and desire the brand, which is over and above product level benefits but strongly driven by the brand experience.

Instead of advertising, Zara uses its store location and store displays as key elements of its marketing strategy. By choosing to be in the most prominent locations in a city, Zara ensures very high customer traffic for its stores. Its window displays, which showcase the most outstanding pieces in the collection, are also a powerful communication tool designed by a specialized team. A lot of time and effort is spent designing the window displays to be artistic and attention grabbing. According to Zara's philosophy of fast fashion, the window displays are constantly changed. This strategy goes down to how the employees dress as well - all Zara employees are required to wear Zara clothes while working in the stores, but these "uniforms" vary across different Zara stores to reflect socio-economic differences in the regions they were located. This effectively communicates Zara's focus on the mass market, yet another detail that reflects its close attention on the customer.

To tap into the emerging e-commerce trend, Zara launched its online boutique in September 2010. The website was initially available in Spain, the UK, Portugal, Italy, Germany and France, and was-extended to Austria, Ireland, the Netherlands, Belgium and Luxembourg. Over the next 3 years, the online store became available in the United States, Russia, Canada, Mexico, Romania, and South Korea. In 2017, Zara's online store launched in Singapore, Malaysia, Thailand, Vietnam and India. More recently in March 2018, the brand launched online in Australia and New Zealand. As at 2017, online sales made up 10% of Zara's total global sales.

As a fast fashion retailer, Zara is definitely aware of the power of e-commerce and has built up a successful online presence and high quality customer experience.

A) Explain brand communication strategy of Zara.

B) Critically·analyze firms brand structure. What challenges you foresee for the firm ?

(2 × 3 = 6 weightage)

D 91570

Name...................................

Reg. No...............................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EM 03—MARKETING COMMUNICATION MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

*Answer **all** questions.*

Each question carries 1 weightage.

1. What do you mean by publicity ?

2. Define Advertising.

3. Define communication.

4. Who is a consumer ?

5. What is meant by Personal selling ?

6. What is Integrated marketing communication ?

(6 × 1 = 6 weightage)

Part B

*Answer any **four** questions.*

Each question carries 3 weightage.

7. Explain the advantage of marketing communication to the producer and consumer.

8. What are the different types of publicity ?

9. Explain the theory of cognitive dissonance.

10. What are the functions of advertising agencies ?

11. What are the ethical issues in advertising ?

12. Explain how can you measure impact of sales promotion.

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Define Personal selling. Explain the characteristics and advantages of Personal Selling ?

14. Define marketing communication. Explain the objectives and process of marketing communication.

15. Who is a public relation officer and explain the role and functions of public relation officer ?

16. What is creativity in advertising ? Briefly explain the various creative associations you are familiar with. Illustrate with suitable examples.

17. Describe the role played by the media in advertising.

(3 × 4 = 12 weightage)

Part D

Compulsory case carries 6 weightage.

18 'Zikea' is an home furnishing specialist company from Sweden. Zaikea has a plans to enter the Indian furniture market in a phased manner and wishes to launch its services initially in all the metropolitan cities in India. As an advertising and marketing consultant retained by the company, you have been assigned the responsibility of designing a suitable marketing communication programme for announcing the launch of the services and its operations along with the added benefits that the company would be offering in pursuit of making a dent in the Indian market.

Questions :

   (a) Prepare a detailed marketing communication programme for its entry strategy.

   (b) Design and develop a suitable advertising campaign for print medium by clearly specifying the creative as well as strategic considerations that you wish to propose.

   (c) How would you measure the advertising effectiveness of the above campaign ? Discuss.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EM 02/IB 02—GLOBAL MARKETING MANAGEMENT

(2016 Admissions)

Time : Three Hours
Maximum : 36 Weightage

Section A

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

1. Define international marketing.

2. What is political risk ?

3. What do you mean by regulatory environment ?

4. What do you mean by FDI ?

5. What is global sales promotion ?

6. What is Exim policy ?

(6 × 1 = 6 weightage)

Section B

Answer any **four** *questions given below.*
Each question carries 3 marks.

7. Explain the challenges of international marketing.

8. Explain the different types of income countries.

9. Explain the international regulatory environment.

10. What are the measures of import restriction ?

11. What is integrated marketing communications ?

12. What is international marketing system ?

(4 × 3 = 12 weightage)

Turn over

Section C

Answer any **three** *questions given below.*
Each question carries 4 marks.

13. Explain the scope and importance international marketing.

14. Explain the different international environment.

15. What are the different modes of entry ?

16. Explain the international product strategy.

17. Explain the steps in international marketing research.

(3 × 4 = 12 weightage)

Section D

Compulsory *question.*

18. Discuss the management orientation to international market.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3EM 01—CONSUMER BEHAVIOUR AND MARKETING RESEARCH

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Section A

Answer all questions given below.
Each question carries 1 weightage.

1. Define consumer involvement.

2. What is life style ?

3. What do you mean by attitude information ?

4. What do you mean by core culture ?

5. What is marketing research ?

6. What is report writing ?

(6 × 1 = 6 weightage)

Section B

Answer any four questions given below.
Each question carries 3 weightage.

7. Explain the nature and scope in consumer behaviour.

8. What is the family life cycle and decision making ?

9. Explain the theories of personality.

10. What the components of MIS ?

11. What are the different steps in marketing research ?

12. What are the different types of consumer models ?

(4 × 3 = 12 weightage)

Turn over

Section C

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

13. Explain concepts of consumer behaviour.

14. Explain consumer buying process.

15. What are models of consumer decision?

16. Explain the problems faced by Indian consumers.

17. Explain the need and importance of marketing research.

(3 × 4 = 12 weightage)

Section D

Compulsory *questions.*

18. Discuss the parametric and non-parametric tests.

(1 × 6 = 6 weightage)

D 91567

Name...

Reg. No....................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3C 21—INVESTMENT MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer the following questions.
Each question carries 1 weightage.

1. Distinguish between investment and speculation.

2. What is Bond ? Is it same as debentures ?

3. Explain the term Beta.

4. What do you understand by portfolio management ?

5. Describe book building.

6. What is meant by merchant banking ?

(6 × 1 = 6 weightage)

Part B

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

7. Explain the attributes that one should consider while evaluating an investment.

8. A company paid dividends amounting to Rs. 0.75 per share during the last year. The company is expected to pay Rs. 2 per share during the next year. Investor forecast a dividend of Rs. 3 per share in the year after that. Thereafter it is expected that dividends will grow at 10% per year into an indefinite period. Would you buy/sell the share if the current price is Rs. 54 ? Investors require a return of 15% p.a.

9. Write a detailed note on the Efficient Market theory.

Turn over

10. Calculate the expected return of a portfolio with four securities having the following characteristics :

Security	Return (%)	Proportion of investment
W	18.5	0.2
X	23.75	0.1
Y	12.3	0.25
Z	16.85	0.45

11. Describe the constitution and management of Mutual Fund.

12. "Primary market and secondary market are complimentary to each other". Comment.

(4 × 3 = 12 weightage)

Part C

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

13. Narrate the wide array of investment avenues available in India.

14. The equity stocks of Smart Limited is currently selling for Rs. 20 per share. The dividend expected next year is Rs. 2.00. The investors required rate of return on this stock is 15 percent. If the constant growth model applies to Smart Limited, what is the expected growth rate ?

15. What is fundamental analysis ? Discuss the various considerations kept in mind while carrying out technical analysis ?

16. Do you consider SEBI as an effective regulator of capital market ? Comment.

17. Explain the Capital Asset Pricing Model of portfolio management.

(3 × 4 = 12 weightage)

Part D

Answer the **compulsory** *question.*
Question carries 6 weightage.

18. The estimates of standard deviations and correlation co-efficient for three stocks are given below :

Stock	Standard Deviation	Correlation with stock		
		A	B	C
A	32	1.00	– 0.8	0.4
B	26	– 0.8	1.00	0.65
C	18	0.4	0.65	1.00

If a portfolio is constructed with 15% of stock A, 50% of stock B and 35% of stock C, what is the portfolio standard deviation ?

(1 × 6 = 6 weightage)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3C 20—SUPPLY CHAIN MANAGEMENT

(2016 Admissions)

Time : One Hour and a Half 　　　　　　　　　　　　　　　Maximum : 18 Weightage

Section A

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

1. Define Logistics.

2. What do you mean by logistics systems ?

3. What is distribution centre ?

4. What is material handling ?

5. What is transportation ?

(5 × 1 = 5 marks)

Section B

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

6. What is supply chain flow cycle ?

7. What is Bullwhip effect ?

8. What are the different inventory management techniques ?

(2 × 2 = 4 marks)

Section C

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

9. Explain the different types of transportation in Logistics.

10. Write a brief note on logistics system analysis.

(1 × 3 = 3 marks)

Section D

Compulsory *question.*

11. Discuss the role and important role of international logistics management.

(1 × 6 = 6 marks)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3C 19—ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Section A

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

1. What is Project Management ?

2. What is venture capital ?

3. What do you mean by small business ?

4. Who is an entrepreneur ?

5. What is project roll up ?

6. What is project cost ?

(6 × 1 = 6 weightage)

Section B

Answer any **four** *questions given below.*
Each question carries 3 marks.

7. Explain the importance of project management.

8. What are the disadvantages of small business ?

9. Explain the nature of entrepreneurship.

10. What are the different types of project contracting ?

11. What are the different steps in project controlling ?

12. What are the social factors in nurturing entrepreneurship ?

(4 × 3 = 12 weightage)

Turn over

Section C

Answer any **three** *questions given below.*
Each question carries 4 marks.

13. Explain the government regulatory framework for women entrepreneurs.

14. Explain the economic and social policies governing small scale units.

15. Discuss the process of building high performance project teams.

16. Explain the different steps in project planning.

17. Explain the different methods for estimating project cost.

(3 × 4 = 12 weightage)

Section D

Compulsory *question.*

18. Discuss the importance of small business in Indian environment.

(1 × 6 = 6 weightage)

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3C 18—STRATEGIC COST MANAGEMENT

(2016 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　　　Maximum : 36 Weightage

Part A

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

1. Define the terms Prime Cost and Overheads.

2. What are equivalent units ?

3. What do you mean by CVP analysis ?

4. Define Pareto analysis.

5. Describe the two potential problems that should be avoided in relevant-cost analysis ?

6. What are the various categories of cost drivers ?

(6 × 1 = 6 weightage)

Part B

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

7. Discuss the various process costing methods in service sector.

8. What are the features of JIT ? What are the features of JIT ?

9. "Target costing helps the organization to balance all the aspects that are beyond the control of an organization." Discuss.

10. "Strategic cost management has become an essential area these days. While formulating the strategy for the accomplishment of overall organizational objectives, different cost drivers should be clearly identified."

11. Sriram enterprises manufacturers and sells black cleanser worth Rs. 40,000, white cleanser worth Rs. 50,000, scanted cleaner worth Rs. 20,000 and naphthalene balls worth Rs. 10,000 every month. The firm's tool fixed costs per month are Rs. 24,400. The variable costs are: on block cleanser 60% on white cleanser 68% on scented cleanser 80% and on naphthalene balls 40%.

Turn over

12. Desktop Co. manufactures and sells 7,500 units of a product. The full Cost per unit is 100. The Company has fixed its price so as to earn a 20% return on an Investment of 9,00,000. Required : (i) Calculate the Selling Price per unit from the above. Also, calculate the mark-up % on the Full Cost per unit.

   (ii) If the Selling Price as calculated above represents a mark- up% of 40% on Variable Cost per unit. Calculate the Variable Cost per unit.

   (iii) Calculate the Company's Income if it had increased the Selling Price to 115. At this price, the Company would have sold 6,750 units. Should the company have increased the Selling price to '230 ?

The proprietrix Ms. Anuradha shah, being basically a science graduate, wonders at what combined sales volume dues she really start earning profit. Please her in arriving at such a sales volume.

$(4 \times 3 = 12$ weightage)

Part C

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

13. Differentiate between marginal costing and absorption costing.

14. From the following figures, find the Break-Even Volume Selling price per ton Rs.69.50-Variable cost per ton Rs.35.50 Fixed Cost Rs. 18.02 lakhs If this volume represents 40% capacity, what is the additional profit for an added production of 40% capacity, the selling price of which is 10% lower for 20% production and 15% than the existing price, for the other 20% capacity ?

15. Discuss the importance of the following terms in relation to marginal costing. A] Key factor ; B] Break-even point ; and C] Margin of safety.

16. 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.

Particulars	Product A	Product B	Product C
Selling price per unit	Rs. 100	Rs. 140	Rs. 90
Variable cost per unit	Rs. 75	Rs. 110	Rs. 65
Raw material requirement per unit [kg]	5	8	6
Market demand - units	5000	3000	4000

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.

17. Discuss the various cost control techniques.

$(3 \times 4 = 12$ weightage)

Part D

Answer the following **compulsory** *question which carries 6 weightage.*

18. A company manufactures two products, X and Y. The product X is a low volume and its sales are only Rs.5,000 p.a. Product Y is high volume and labor intensive, its sales are 25,000 units p.a. Product X takes 6 labor hours to make one unit but Y requires 8 hours per unit.

Details of costs for materials and labor for each product are as follows :

Particulars	Product X	Product Y
Direct Materials	Rs. 200	100
Direct Labor - @ Rs.10 per hour	60	80
Total	260	180

The company works 1,00,000 direct labor hours p.a. Total manufacturing overhead costs are Rs. 17,50,000 p.a.

You are required to compute per unit cost of each product using, I. Direct labor hour rate method for absorption of overhead costs and II. Activity Based Costing technique for absorption of overhead costs.

(1 × 6 = 6 weightage)

D 91563

(Pages : 2)

Name...

Reg. No.....................................

THIRD SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2021

(CUCSS)

M.B.A.

BUS 3C 17—ADVANCED STRATEGIC MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Section A

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

1. Define Stake Holder.

2. What is functional strategy ?

3. What do you mean by strategy formulation ?

4. What do you mean by operation cost ?

5. What is joint product ?

6. What is cost reduction ?

(6 × 1 = 6 weightage)

Section B

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

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 weightage.

13. Explain GE model.

14. Explain the business and global strategy.

15. What are the different types of product ?

16. Explain need and importance of cost control.

17. Explain target costing.

(3 × 4 = 12 weightage)

Section D

Compulsory *question.*

18. Discuss the important role and functions of top management in Strategic Management.

(1 × 6 = 6 weightage)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A. Human Resource Management

BUS 3EH 02—PERFORMANCE MANAGEMENT

(2016 Admissions)

Time : Three Hours   Maximum : 60 Marks

Section A

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

1. Explain Performance Management.

2. What is mean by performance appraisal ?

3. Explain team development.

4. What is organizational culture ?

5. Define Feedback management.

(5 × 2 = 10 marks)

Section B

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

6. Distinguish between training and Education.

7. Describe the significance of team work in enhancing performance.

8. What is career-based performance management ? Explain salient features of career strategy.

9. Define the role of communication in performance motivating.

10. Identify common appraisal errors'.

11. Explain the link between performance management and reward system.

(4 × 5 = 20 marks)

Turn over

Section C

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

12. Discuses the problems involved in managing performance among superiors' and managers.

13. Discuss in detail the steps to development the manager's competence and commitment.

14. "More the bureaucratic features of an organizational structure greater the changes required in order to build a team structure " substantiate with your answer".

(2 × 7½ = 15 marks)

Section D

Compulsory.

15. Chemtek Incorporation is a public limited company engaged in manufacturing and marketing of industrial chemicals. Chemtek has recently taken over two petrochemical companies namely, Hindustan petrochemical owned by government of Maharashtra and Sindhwani petrochemicals, a private sector company owned by Sindhwani family. On takeover chemtek merged both these companies and named it as chemtek petrochemicals (India) Ltd. though a year has passed since the merger both the erstwhile units continued to work in their same styles as they used to. There is no uniformity in the culture. Erstwhile Hindustan petrochemicals unit is very bureaucratic, formal and powers are decentralized. Seniority is given consideration in compensation and career related matters. Employees are formal and informal and merit is given more importance career-related issues. These differences have reflected in working of these units as well as the work behavior of employees. Chemtek top management has decided to cultivate an organizational culture that is positive, strong, mature and uniform in both the units. The objective is to integrate both these units as one culturally. You are appointed as manager (culture development performance management) with mandate to realize this ambition of top management, Discuss what strategy, interventions and drivers would you adapt to progress on this.

(1 × 15 = 15 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A. Human Resource Management

BUS 3EH 01—MANAGING SELF AND OTHERS

(2016 Admissions)

Time : Three Hours   Maximum : 60 Marks

Section A

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

1. Explain ulterior Transaction.

2. Define Group cohesiveness.

3. What is sensitivity Training ?

4. What is non-verbal language ?

5. Define organizational change.

(5 × 2 = 10 marks)

Section B

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

6. What is psychometrics test ? Explain the various tools and techniques followed in this test.

7. Explain how Transactional Analysis can serve as a tool in analyzing the effectiveness of organizational communication.

8. Explain directive and non-directive counselling.

9. What are the main motives that govern self presentation ?

10. How to enhance in individual assertiveness ?

11. Write a note on cross cultural communication and negotiation.

(4 × 5 = 20 marks)

Turn over

Section C

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

12. Explain the role of counseling and methods of coping with executive stress.

13. Define communication: explain its types and also discuss its barriers .

14. Write a short note on the following :

    (a) Cross cultural differences and management.

    (b) Cross cultural leadership.

    (2 × 7½ = 15 marks)

Section D

(*Compulsory*)

15. *Case Study* :

    ABC Publishers Co. Ltd . in Ankleswar has ten thousand employees. There is a formal union. But the informal groups are diverse and dignified. The top management has explored their strengths and weakness and is fully exploiting the inter group behavior for enhancing productivity. Mr. Swaminathan is a newly appointed managing Director. He has a biased opinion about Biharis and is very favorable to Karnataka employees. He thinks of the former as lethargic and aggrogant. And warned him against such attitudes because intergroup policies would spoil the atmosphere Mr. Swaminathan did not heard this warning. He gave more power to Karnataka employees, ignoring the behavior of the Bihar employees. Production declined in the unit where a large number of employees from Karnataka were employees. He became doubtful and was forced to think seriously about the intergroup behavior.

    Questions :

    (a) Where is the mistake in the organization ?

    (b) Discuss the role of the middle manager in intergroup behavior.

    (c) What is team spirit ? How is it developed ?

    (1 × 5 = 15 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A.

Finance

BUS 3EF 01/IB01—INTERNATIONAL FINANCE

(2016 Admissions)

Time : Three Hours   Maximum : 60 Marks

Part A

*Answer **all** the questions.*

Each question carries 2 marks.

1. What are the four elements of international trade ?

2. Define the term 'Floating rate".

3. Why was international monetary fund created ?

4. What do you understand by 'indirect quotes' in exchange rate ?

5. What is meant by 'swaps' ?

(5 × 2 = 10 marks)

Part B

*Answer any **four** questions.*

Each question carries 5 marks.

6. Define MNCs. What economic roles do the play ?

7. What are the main objectives of the Breeton Woods system ?

8. What factors would you consider before investing in the emerging stock market of a developing country ?

9. Short notes on : (a) Forward rate quotations ; and (b) Triangular arbitrage.

10. What are the advantages of currency options contract as a hedging tool compared with the forward contract ?

Turn over

11. An exporter has to surrender $ 100,000 to bank. Rate of dollar against INR is 46/46.15, the bank charge a commission of .15 %. If the transit time fixed by RBI is 20 day and the rate of interest charge by the bank is 10 %. Find out what is the amount to be paid by the person if he is an importer instead of exporter ?

(4 × 5 = 20 marks)

Part C

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

12. How to compute the overall balance? How can run an overall balance of payments deficit or surplus ?

13. Compare and contrast the various types of secondary market trading structures.

14. From the following data calculate the possibilities of gain/loss in arbitrage. Spot rate FFr 6.00 = $1,6 month forward rate FFr 6.0020 = $1. Annualized interest rate on 6 months US$ = 5 % Annualized interest rate on 6 month Fr = 8 %. (In Direct Quote Method).

(2 × 7½ = 15 marks)

Part D (Compulsory)

15. It is, generally, not possible to completely eliminate both translation exposure and transaction exposure. In some cases, the elimination of one exposure acutely creates the other.

Discuss which exposure might be viewed as the most important to effectively manage, if a conflict between controlling both arises. Also discuss and critique the common methods for controlling translation exposure.

(1 × 15 = 15 marks)

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THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A.

BUS 3 EM 04—BRAND MANAGEMENT

(2016 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　　Maximum : 60 Marks

Part A

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

1. How to classify branding ?

2. Differentiate between brand extension and line extension.

3. What is the marketing use of product prototype ?

4. What is meant by brand evaluation ?

5. What is counterfeiting ?

(5 × 2 = 10 marks)

Part B

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

6. Suggest steps for creating brand awareness in the case of a new brand.

7. What is meant by positioning ? Develop a positioning statement for an on-line shop.

8. Explain various brand extension strategies.

9. Critically examine the role of celebrities in brand building. Does it add cost to the customers ?

10. Distinguish between brand communication and integrated marketing communication.

11. When should managers consider the following decisions : (i) Re-launching ; (ii) Call back ; and (iii) Revitalization ? Cite examples.

(4 × 5 = 20 marks)

Turn over

Part C

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

12. Describe the opportunities and challenges faced by product and brand managers ? Do you think *branding or not* is a crucial decision ? Why ?

13. What is the significance of brand equity ? What are the approaches to measure brand equity ? Highlight the contributions of Keller in this regard ?

14. Explain major brand strategies ? Do flanker brands lead to Cannibalization effect.

(2 × 7½ = 15 marks)

Part D (Compulsary)

The question carries 15 marks.

15. Suppose you are in charge of some chocolate products targeting kids, teenagers and youngsters and you want to promote it using various advertising strategies. However, the top management allots a minimum budget for the brand promotion. You are now in a dilemma but have to devise a low cost brand promotion strategy. How would you go about it? What appeals would you use ? Why ?

(15 marks)

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THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A. (Marketing)

BUS 3EM 01—CONSUMER BEHAVIOUR AND MARKETING RESEARCH

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

Section A

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

1) What is psychographic segmentation ?

2) Define Emotional Motives.

3) Why Consumer perceive Risk ?

4) Define MIS. What are the functions of MIS in Marketing Research ?

5) Explain the importance of parametric tests.

(5 × 2 = 10 marks)

Section B

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

6) Explain the need to study the consumer behaviour.

7) What are the basic principles of Learning ?

8) Discuss the factors that affect the reference group influence.

9) State and explain the functions of the family, relevant to consumer behaviour.

10) Describe the major trait theories of personality, including their advantages and disadvantages.

11) What are the good qualities of a questionnaire ?

(4 × 5 = 20 marks)

Section C

Answer any **two** *questions.*
Each question carries 7.5 marks.

12) Define consumer behaviour ; indentify the reasons for claiming than an understanding of consumer behaviour is the foundation for developing marketing strategy and planning.

Turn over

13) Elaborate the variances stages of the Family Life Cycle (FLC).

14) Discuss in detail the rights of consumers order the consumer production Act.

(2 × 7.5 = 15 marks)

Section D (Case Study)

(Compulsory)

15) How do you clotting preferences differ from those of your friends ? What personality differences might explain why your preferences are different from those of other people ?

(1 × 15 = 15 marks)

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THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A.

BUS 3C 21—INVESTMENT MANAGEMENT

(2016 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　Maximum : 60 Marks

Part A

Answer all questions.
Each question carries 2 marks.

1. What do you mean by Book building ?

2. What is a depository ?

3. What do you mean by diversification ?

4. Distinguish between Forwards and Futures.

5. What is simple moving average and its use ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.
Each question carries 5 marks.

6. Explain the characteristics and objectives of investments.

7. "The top down approach of EIC framework is used by the majority of the fund managers to decide on the portfolio selection"—Discuss.

8. Explain, how you will measure different types of Risks.

9. What are the steps taken by SEBI for safeguarding the interests of Indian investors?

10. Zenith Ltd. has paid a dividend of Rs. 2 this year and it is expected that the dividend will grow at a rate of 20% for next five years. After that the growth is expected to be 4% forever. If the required rate of return is 10%, what is the value of the share ?

Turn over

11. Kumar holds a portfolio consisting of two shares X and Y. Share X has a standard deviation of return of 0.6 and share Y has a standard deviation of 0.4. The correlation co-efficient of the two shares return is 0.25. If Kumar holds equal amounts of each shares, compute the portfolio standard deviation. What would be the risk if Kumar holds 70% of X and 30% of Y ?

(4 × 5 = 20 marks)

Part C

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

12. Elaborate the Efficient Market Theory. What are its short comings ?

13. From the given data, evaluate the portfolios using Sharpe, Treynor and Jenson's model :

	Portfolio A	Portfolio B	Portfolio C
Return	21%	25%	20%
Beta	0.9	1.6	1.0
Std. Deviation	5%	6%	9%
Market Return	12%		
Risk free rate	8%		

14. Two securities X and Y are considered for investment. Return of security X is 25% and return of security Y is 40%. Risk as measured through standard deviation is 12 % and 23% for X and Y respectively. Compute the risk return of the portfolio assuming the two securities, whose correlation co-efficient of return is – 0.64, are combined in the following proportions in the portfolio (a) 20 : 80, (b) 50 : 50 ; and (c) 80 : 20.

(2 × 7½ = 15 marks)

Part D (Compulsory)

The question carries 15 marks.

15. Calculate the alpha and beta for the following security :

Day	Return Index	Return security
1	0.1	0.04
2	0.04	0.07
3	0.13	0.01
4	0.03	0.16
5	0.03	0.06
6	0.09	0.01
7	0.2	0.05
8	0.03	0.12
9	0.15	0.04
10	0.13	0.01

(1 × 15 = 15 marks)

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THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(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. Define Logistics.

2. Describe JIT.

3. What do you mean by responsiveness in a supply chain ?

4. What do you mean by Bullwhip effect ?

5. Brief the concept of unitizing.

6. Brief the factors affecting warehouse size.

(6 × 2 = 12 marks)

Part B

Answer any **three** *questions.*
Each question carries 6 marks.

7. Compare the different modes of transportation.

8. Explain, how logistics add value to the customer.

9. Explain the role and importance of warehousing in logistics.

10. Explain the interfaces of logistics with production and marketing functions.

11. Analyze the logistics in Indian retail. List out the major issues as per your opinion.

12. Describe the types of Materials Handling devices.

(3 × 6 = 18 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(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. What is Intrapreneurship ?

2. What is the purpose of EDP ?

3. Define Social Cost analysis.

4. What is IPR ?

5. What is project risk ?

(5 × 2 = 10 marks)

Part B

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

6. Discuss the importance of MSMEs in economic development? Identify the unique features of small businesses ?

7. Critically examine the statement : 'innovation is essential for successful entrepreneurship'? Also, identify various types of innovation ?

8. What do you mean by feasibility study ? List out major tools applied to carry out financial, marketing and technical feasibility studies ?

9. Design the structure of a typical project organization? What are the roles to be performed by project manager ?

Turn over

10. Explain why materials and technology are critical success factors in the business ?

11. What are the major techniques used for project scheduling and monitoring ? What is the role of software in this connection ?

(4 × 5 = 20 marks)

Part C

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

12. What are the training, mentoring and incubation facilities available for prospective entrepreneurs in India? Examine the role of EDI and NIESBUD ?

13. Why is environmental factors considered in project selection ? How do you choose eco-friendly projects ?

14. What are the sources of project ideas? Elaborate some systematic ways for idea development ?

(2 × 7½ = 15 marks)

Part D

Compulsory *Question.*
The question carries 15 marks

15. What are the current prospects and challenges for entrepreneurship development in India ? Suggest a model to promote entrepreneurial activities among youth with the support of local resources in Kerala ?

(1 × 15 = 15 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.B.A.

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. Differentiate between fixed cost and variable cost.

2. Write the formulae for calculating contribution in Cost Management.

3. Differentiate between joint and by-product.

4. What are the needs for Activity Based costing ?

5. What is meant by 'value engineering' ?

(5 × 2 = 10 marks)

Part B

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

6. Differentiate between cost control and cost reduction.

7. Write a note on : (a) Cost centre ; (b) Cost unit.

8. A local TV repairs shop uses 36,000 units of a part each year (A maximum consumption of 100 units per working day). It costs Rs. 20 to place and receive an order. The shop orders in lots of 400 units. It cost Rs. 4 to carry one unit per year of inventory. You are required to calculate

   (a) Total annual ordering cost.

   (b) Total annual carrying cost.

   (c) Total annual inventory cost.

   (d) The Economic Order Quantity.

Turn over

9. For making 10 kg. of yarn, the standard material requirement is : Material Quantity (kg.) Rate per kg. (Rs.) White 8 6.00 Black 4 4.00 In March, 1,000 kg. of yarn was produced. The actual consumption of materials is as under : Material Quantity (kg.) Rate per kg. (Rs.) White 750 7.00 Black 500 5.00. Calculate : (a) MCV ; (b) MPV ; and (3) MUV.

10. Bansi company manufactures a single product having a marginal cost of Rs. 1.50 per unit. Fixed cost is Rs. 30,000 per annum. The market is such that up to 40,000 units can be sold at a price of Rs. 3.00 per unit, but any additional sale must be made at Rs. 2.00 per unit. Company has a planned profit of Rs. 50,000. How many units must be made and sold ?

11. Explain the methods and techniques of cost control.

(4 × 5 = 20 marks)

Part C

*Answer any **two** questions.*

Each question carries 7½ marks.

12. Calculate factory cost from the following particulars :

	Rs.
Material consumed ...	60,000
Productive wages ...	20,000
Direct Expenses ...	5,000
Consumable stores ...	2,000
Oil grease/Lubricating ...	500
Salary of a factory manager ...	6,000
Unproductive wages ...	1,000
Factory rent	2,000
Repair and Depreciation on Machine ...	600

annual profit plan of the PM Ltd. is given in the following table. From the data given in the
, calculate the break-even point :

	Fixed (Rs.) expenses	Variable expense (Rs.)	Total Rs.
Budgeted sales (20,000 units @ Rs. 20)			
Budgeted Costs :			4,00,000
Direct labor		70,000	
Direct material		1,00,000	
Manufacturing	64,000	20,000	
Overhead	50,000	10,000	
Administrative expenses			
Distribution	30,000	20,000	3,64,000
	1,44,000	2,20,000	36,000

city of production : 25,000 units.

item, which is required by the company, can be manufactured on any of the three following
chines and also it can be purchased at a price of Rs. 1.2 per component. Suggest the best option
e requirement is 2,000 units and give the decision rules.

Machine	Used Cost (Rs.)	Variable cost (Rs./Unit)
M1	9,000	0.75
M2	3,500	0.50
M3	92,000	0.05

(2 × 7½ = 15 marks)

Turn over

Part D

Compulsory

following figures are taken from the books of a manufacturing company for the year ended on ch 31st, 1995. Prepare a cost sheet showing clearly the cost per unit under the various elements also the profit or loss per unit :

	Rs.		Rs.
Direct materials	25,00,000	Branch office expenses	30,000
Direct labor	8,00,000	Depreciation of office	
Depreciation of factory		building	10,000
building	16,000		
Insurance :		Depreciation of staff cars	15,000
Staff cars	2,000	Electricity (including Rs. 5,000)	
Office building	1,500	for administrative office)	35,000
Factory building	2,000	Advertisement	18,000
Delivery van-maintenance		Sundry factory expenses	4,20,000
and running expenses	12,000	Sales promotion	4,000
Salaries (including that of Sales		Office administration	
Manager Rs. 20,000 and		Expenses	60,000
Factory Chief Engineer		Expenses for participating	
(Rs. 25,000)	2,75,000	in industrial exhibition	8,000
Finished goods warehouse		Sales (10,000 units)	
expenses	15,000	Units produced—10,000	50,000

(1 × 15 = 15 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(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. What are the roles of stake holders in Strategic Management ?

2. What is the relevance of ETOP in Strategic Management ?

3. What is real time Control ?

4. What is Concentric diversification ?

5. Differentiate between Vision and Mission.

(5 × 2 = 10 marks)

Part B

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

6. Explain methods and techniques used for organisational appraisal

7. Apply Michael E. porters generic value chain concept in Strategic Management.

8. Differentiate between Matrix and Network Organisation.

9. 'Leadership propels an organisation'- Comment.

10. Distinguish between Control and Controls.

11. Evaluate Dupont Control Model.

(4 × 5 = 20 marks)

Part C

*Answer any **two** questions.*
Each question carries 7.5 marks.

12. "It is very difficult to implement Corporate Governance in Indian Business Environment". Discuss.

Turn over

13. What are the three forms of diversification ? Give any *two* examples of Conglomerate Diversification.

14. Discuss any Five Generic Strategies.

(2 × 7.5 = 15 marks)

Part D (Compulsory)

The question carries 15 *marks.*

15. Evaluate the Porter's Five Forces Model to analyze competitive forces in an Industry Environment. Compare and contrast SWOT analysis and Portfolio Analysis.

(15 marks)

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THIRD SEMESTER M.B.A. DEGREE EXAMINATION, DECEMBER 2019

(CUCSS)

M.B.A.—Tourism and Hospitality Management

BUS 3ET 01—TOURISM PRODUCTS OF INDIA

(2016 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer the following.
Each question carries 1 weightage.

1. Define product.

2. Define adventure tourism.

3. List some of the Indian cuisines.

4. What is a wildlife sanctuary ?

5. Name some of the classical dances of India.

6. What is a tourist circuit ?

(6 × 1 = 6 weightage)

Part B

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

7. Explain the tourism importance of Hampi.

8. Write a note on cultural events of Tamil Nadu.

9. Give a short note on the circuit golden triangle.

10. What is Tanjore known for and explain its relevance.

11. Give a short note on backwater tourism in Kerala.

12. Examine the tourism importance of Mamallapuram.

(4 × 3 = 12 weightage)

Turn over

Part C

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

13. Explain in detail the different schools of Indian music.

14. List the famous Buddhist circuits in India.

15. Examine the importance of national parks and botanical gardens in protecting flora and fauna in India.

16. Explain the role of handicrafts in the promotion of tourism.

17. What is seasonal product ? Explain.

(3 × 4 = 12 weightage)

Part D (Case Study)

Compulsory *question which carries 6 weightage.*

18. Rajasthan has several traditional fairs and festivals. In fact, the Government has listed the dates of about 10 important fairs in the State up to the year 2000! However, Jaisalmer is now better known for a made-for tourist fair called the Desert Festival. This was started in 1978 and is normally held around February every year (to coincide with the full moon). In this context answer the following :

    (a) Write your views on Desert festival.

    (b) How has fairs and festivals contributed in the growth of tourism ?

(1 × 6 = 6 weightage)