

1550 – 4001 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

ENTREPRENEURSHIP DEVELOPMENT

Time : 3 Hours]

[Max. Marks : 50

SECTION A

Q No. 1 Answer any 10 of the following. Each carries one mark

- a) Distinguish between Gambler and entrepreneur.
- b) Define the “intrapreneurs”
- c) Define TAT.
- d) Distinguish between creativity and innovation.
- e) Distinguish between business ideas and business opportunity.
- f) As an entrepreneur generate business ideas based on the theme “newspaper”
- g) What is the ideal DSCR for an enterprise?
- h) Define the term Entrepreneurship Development programme.
- i) As an entrepreneur name the sources you tap to carry out competitors’ analysis.
- j) Define the term business plan
- k) Define the term sensitivity analysis.
- l) Define the term network analysis.

10×1=10

SECTION B

Answer any 4 questions. Each carries 5 marks.

- 2) Explain the Peter Ducker’s Theory of entrepreneurship with suitable example.
- 3) You are planning to set up “mineral water bottling unit” auto component manufacturing unit”. As an entrepreneur how do you scan the entrepreneurial environment?
- 4) An entrepreneur describes the process of business ideas development?

[P.T.O.]

- 5) As a marketing researcher how do you carry market research for exportable mangos
- 6) Please design a Entrepreneurship Development Programme for rural women entrepreneurs who prepare papad and pickles etc 4×5=20

SECTION C

Answer any one question which carries 10 marks

- 7) As an entrepreneur how do you estimate working capital requirements?
- 8) Would research oreinted management institutes be a good source of potential business ideas ? Give jutification. What are the advantages and drwabcks of this idea sources.

SECTION D

1×10=10

Case Study

- 9) Go through the following data carefully and list out possible business opportunities.

Mr. Namboodari wanted to establish a micro enterprise in his village. In this regard, he collected techno-economic data of the village and the same was supplied to you.

The following crops and fruits are grown in the village: Paddy in 4000 acres at an average yields of 15 quintals of paddy per acre, Coconut in 500 acres, arecanut in 500acres, Pepper and cardamom in 50 acres each, jackfruits in 20 acres. Honey collection is also the main occupation of the people of the village. There are 1000 houses in the village and the total population of the village was 8000. Village does not have a motorable road. Hence, all state transport buses and goods carriers stops on highway, which is about 2 kms. from the village. On an average every day 1000 people go to nearby town for schooling, in search of employment and to sell and buy agriculture commodities. The village in which Mr. Namboodari wanted to start a micro enterprise is known for its scenic beauty and traditional kerala food. In the village a small river flows for all the 365 days in a year. Local people are basically fishermen with good yachting skills, Most of the women from the village are good in stitching local dresses. The village is close to a large scale industrial unit wherein 1000

employees are working round the clock. About 60 percent of the employees are contract labourers and are from Rajasthan. The Management of the unit offers food to its labourers as a part of perks. These contract labourers' food habits are totally different from Keralities. The management of the unit also supplies two pairs of uniforms to all of its employees and one school bag to each family once in a year.

In Thrivandrum town which is just 10 kms away from the village, there are about 1000 fruits vendors engaged in selling banana on streets and they generally use paper for packing bananas. Local Medical stores which are about 500 in number use paper bags for packing medicines. Local Jewellery shops pack jewellery in special containers while offering to their customers. There is a regulation from the government that all the textile shops should use only eco-friendly materials for packing. In the above village banana is cultivated in about 1000 acres. After harvesting the fruits, framers just throw the stems of the banana plant. On an average per acre, about 3000 banana plant stems are available. Arec leaf is obtained as a by-product from arec plantation. Total circulation of the daily newspapers is about 5 lakhs copies in Trivendrum.

1551 – 4002 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

MANAGEMENT CONTROL SYSTEMS

Time : 3 Hours]

[Max. Marks : 50

Answer all sections.

Marks are indicated against each section.

SECTION A

Q-1. Answer Any 10 of the Following in 2/3 Sentences.

10×1=10

- a Define MCS
- b What is meant by Goal Congruence.
- c Name Four Responsibility Centers.
- d What do you understand by Transfer Pricing.
- e What is EVA.
- f Show by flow diagram the performance measurement system.
- g List Two Financial and Non financial incentives.
- h List Four Characteristics of Service Organizations.
- i List out the special problems of MNCs.
- j What is Fixed price and Cost reimbursement contract.
- k What is bottom-up budgeting.
- l What is meant by variance analysis.

[P.T.O.

Section B

Answer Any TWO of the Following

2×5=10

2. For the effective MCS the Goal Congruence is necessary, How do you justify this.
3. How would you measure the variances once you have the budget vs actual figures in hand.
4. Briefly explain the Balance Score card as MCS tool.

Section C

Answer any TWO of the following.

2×10=20

5. The application of various MCS tools differ from manufacturing organization to service organizations. What are the different issues involved in services organizations in application of MCS tools.
6. As a CEO of a domestic company you have used Transfer pricing as a mechanism to measure and motivate the performance of your SBU managers, Your company has now become an MNC what are the different constraints and considerations you now need to look at transfer pricing application.
7. You are working on a construction project to build the flats for residential purpose, as a project manager you have to introduce MCS to see that the project is completed smoothly. How you go about the task given.

Section D

Answer the following

1×10=10

8. Mr Narayan the CEO of Insure and Secure Ins Co (ISIC) was going through the performance of last few years of ISIC.

The dipping performance over the years was a cause of concern.

He summarized his observations for the dipping performance as under...

- 1 A big jump in Customer migration
- 2 The agents chasing new business and giving less attention on repeat/renewal business.
- 3 Agents selling single policy.
- 4 Customer calls not answered by a single point.

After discussion with his managers the following decisions were taken

To set up customer care call center with single phone number .

Motivate agents to focus on renewal business as much as new business.

To sell insurance portfolio rather than single policy to a customer.

In order to implement the above decisions Narayan now needs to put in place

An incentive system for agents

Performance measurement system for Customer call center.

You are required to help Narayan in this regard.

1552 – 4004 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

PROJECT MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Answer all sections.

Marks are indicated against each section.

SECTION – A

1. Answer any **FIVE** of the following sub-questions. Each sub-question carries **ONE** mark. [5x1=5 marks]

- What do you understand by Project Feasibility study?
- What are the various means of financing a project?
- What is resource smoothing?
- What is meant by crashing of project time?
- What are the main factors to be considered in technical appraisal?
- What do you understand by project termination?

SECTION – B

Answer any **TWO** of the following questions. Each carries **FIVE** marks. [2x5=10 marks]

- Develop a feasibility report of the project pertains to hypothetical manufacturing and marketing of consumer durables.
- Discuss the factors to be considered in selecting a Project Manager and various members of the project team. Suggest a suitable organizational structure for project implementation.
- A project consists of seven activities. The normal and crash times and direct costs for these activities are shown below:

Activity	Time (days)		Direct Cost (Rs.)	
	Normal	Crash	Normal	Crash
1 – 2	5	4	1000	1200
1 – 3	7	5	2100	2300
2 – 4	3	2	1500	1700
3 – 4	2	2	1300	1300
3 – 5	6	4	1200	1400
4 – 6	5	4	2000	2500
5 – 6	3	2	1500	1700

- Draw the network diagram
- Determine all normal and critical paths
- Find the minimum cost project schedule if the indirect costs are Rs.2,500 per day. [P.T.O.]

SECTION - C

5. Read the given below case and answer the questions that follow: [10 marks]

At the meeting of Board of Directors of Modern Food Company on 31st Dec. 2009, it was decided to modernize the company's data processing system to ensure comprehensive and quick information flow at lower cost. Under the present system, books of accounts and other records are maintained by the Accounts Department of the company manually. Information required by different departments are supplied as and when the demand is made after compilation of the same from the records.

Direct expenses of the Department (based on actuals of 2009 per month) are as follows:

Salary of Book-keepers and clerical staff	Rs.20,000
Over time and other allowances	Rs.7,000
Stationery and other supplies	Rs.2,000
Total direct expenses	Rs.29,000

The existing furniture and equipment of the department is fully depreciated in the books of the company.

The Project

It is proposed to install computers for data processing. A feasibility study was undertaken and it produced the following two alternatives:

1. Outright Purchase of Computers:

- The purchase price of the computers, Rs.4,50,000
- Maintenance, property tax, insurance payable at the end of each year, Rs.10,000
- Estimated yearly cost of engaging a part time supervisor-cum-programmer is Rs.40,000 and the salary of the computer operators, Rs.30,000
- Start up expenses during first year, Rs.20,000. These expenses can be capitalized and distributed equally over three years.
- Stationery, Rs.10,000 per annum
- It will be necessary to replace the computers at the end of third year with advanced models. Estimated scrap value of the computers at the end of the third year is Rs.50,000
- Depreciation is charged by straight line method.

2. Hiring Computers:

- a. The computers are available on hire on annual rent of Rs.2,50,000 plus 5% for service charge. The rent includes installation, maintenance and operation of the computers.
- b. The programmer and the operators will be on the pay roll of the hiree company. However, the data supervisor will be paid an honorarium of Rs.20,000 per annum by the company.
- c. Expenditure on stationery, etc. will be Rs.10,000 per annum.
3. The purchase of the computers shall be for cash. In case the computers are taken on hire, Rs.4,50,000 so available can be invested at 15%.
4. The rate of tax applicable to the company is 40%.
5. All payments are settled at the end of year.
6. The present value of Re.1 due at the end of each year discounted at 15% is as under:

End of year	1	2	3
Present value	0.87	0.76	0.66

Required

- (a) Give economic appraisal of the project.
- (b) Identify the risk and uncertainty in the alternatives.
- (c) What other information may be useful for further analysis and comparison of the alternatives?
- (d) What other factors might influence the decision of management in this case?
- (e) Give an appraisal of the project considering other implications such as pollution, employment, contribution to national income, social and cultural life.

1553 - 4005 - IVS MBA - CBCS - M - 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

RURAL MARKETING

Time : 1½ Hours]

[Max. Marks : 25

Section - A

1. Answer any **five** questions out of **seven** sub-questions carries one mark each. 5 × 1 = 5
- What is pricing support?
 - Expand ICAR and NCAER.
 - What do you understand by PDS?
 - What do you mean by shandics?
 - What is brand imitation in rural markets?
 - Who are the opinion leaders in rural market?
 - What is the concept of video vans in rural market?

Section - B

Answer any **two** out of **three** questions each carries **five** marks.

2 × 5 = 10

- Examine the disparities between urban and rural economics.
- Briefly explain the role of the government to accelerate rural development.
- Explain the role of retailer in rural markets.

Section - C

(Compulsory)

5. Case study. It carries 10 marks.

Sudesh Alagh is the Marketing Manager of the company 'MFL-fabrics division', a part of the MFL group of companies. The company was doing well and had earned a name in selling reasonable, variety and good quality of readymade garments for children and adults. Sudesh received instructions from the Managing Director of the company, to identify target market and work out marketing plans for selling garments in the rural market having a population of minimum 5000 and above.

A premarket survey indicated certain new realities:

- More than seven out of ten rural households possess watches.
- One in fifty households have a colour television set.

- Seven out of every hundred households own an electric iron.
- 70 per cent of the sales of tables and portable radios, bicycles and cigarettes are from the rural market.
- Rural people are very particular when it comes to attitudes and aspirations.
- Rural consumers are even more particular about quality and value than their urban counterparts.
- Rural consumers are more brand loyal than the urban consumers.
- And social mores and norms impact the rural consumer in ways very different from their urban counterparts, especially in case of reference group influences and opinion.

Since the survey indicated tremendous rural market potential waiting to be tapped, 'MFL' company decided to enter the rural market with a brand of readymade garments tailored to suit the needs of the rural market. The company also to advertise the products to ensure knowledge about the company and the readymade garments, be made available soon in the market. This was to be supported with sales promotion programmes including wall posters, radio and television advertisements, organization of *melas*, mobile vans with loudspeaker and offers of small freebies (depending upon the particular target segment).

For distribution, the company decided to see that the products were available at the local cloth shops with arrangements to have an understanding with the local tailors, who would be trained to make alterations to the ready-to-stitch-and wear garments in various sizes, patterns and designs for rural customers interested in going for ready made garments. It was also decided to price the products reasonably to take care of the competition from the unorganized sector.

However, since social sanction plays an important role in rural consumer behaviour, the marketing manager, Sudesh Alagh was keen to identify the reference group like the village *mukhiya* or *panchayat head* or local bank manager, whose opinion carried a lot of weight among the rural public.

The views and facts expressed by such persons can act as a positive word-of month advertising for the company.

Questions :

- a) Do you agree with the decision of the company to enter the rural market? Why or why not?
- b) Evaluate the marketing plan of the company.
- c) Can you suggest any further improvements in the marketing plan?

1554 – 4006 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

INTERNATIONAL MARKETING MANAGEMENT

(Theory)

Time : 3 Hours]

[Max. Marks : 50

*Answer all the sections. Marks are indicated against each section.
Give suitable examples, wherever required.*

SECTION – A

1. Answer any ten of the following. Each carries one mark. (10x 1= 10marks)

- What was proposed by David Ricardo in his Theory of Comparative Advantage?
- Explain the Extreme Focus Product Strategy.
- What is GSP? Why is it used by the developing countries?
- Briefly list out major challenges to successful International Marketing Research.
- What do you understand by equivalences in International Marketing Research?
- List out the requirements of effective segmentation in International Marketing.
- What are the benefits of standardized products in International Marketing?
- What do you understand by a revolving letter of credit?
- List out the objectives of Transfer Pricing.
- Differentiate between the bulk cargo and the break bulk.
- Write a short note on CONCOR.
- Explain the role of trade fairs and exhibitions in International Marketing.

SECTION – B

Answer any four of the following. Each carries five marks. (4x 5= 20marks)

- Explain the important reasons for entering International Markets.
- Explain in brief the functions of the WTO. What are the major principles of multi-lateral trading system?
- Explain in brief 4 major tariff barriers and 4 major non-tariff barriers.
- Distinguish between 'Waterfall' and 'Sprinkler' strategies for launching new products in International Markets. Under which circumstances are they suitable?
- Explain the decision issues involved in the major branding strategies.
- Explain briefly the factors influencing International Communications decisions.

SECTION - C

Answer any one of the following. It carries ten marks. (1x 10= 10marks)

8. What are the major functions performed by distribution channels in International Marketing? List out the criteria for the selection of channels of International Distribution. What are the major benefits of using direct channels?
9. What do you understand by 'composition and direction' of trade? Explain the direction and composition of India's foreign trade in recent years.

SECTION - D

10. Read the case study given below and answer the questions at the end. (10 Marks)

Indian Oil Corporation's Internationalization Strategy

Indian Oil Corporation (IOC) is the largest commercial undertaking in India and the only Indian company in Fortune magazine's 'Global 500 Listing.' As a part of its internationalization strategy, it has entered foreign markets by using the following entry methods.

Exporting

IOC exports Servo Lubricant and other petroleum products to a number of overseas markets including Bangladesh and Sri Lanka.

Turnkey Projects

In October 2002, IOC set up a wholly owned subsidiary M/s. Indian Oil Tanking Ltd, Mauritius, to construct a port oil terminal on a turnkey basis at Mer Rouge.

Strategic Alliance

For providing aviation fuel and refueling facilities at SSR International airport in Mauritius, Indian Oil Mauritius Ltd (IOML) has forged a strategic alliance with existing players, such as Shell, Caltex, and ESSO.

Joint Venture

IOC is also negotiating with Caltex to enter into a joint venture for installing a bottling plant and also for marketing LPG under a common brand name 'Mauri Gas' in Mauritius.

Wholly Owned Subsidiaries

IOC has set up a wholly owned subsidiary in Mauritius – Indian Oil Mauritius Ltd (IOML) – with a huge projected investment. The company is setting up a state-of-the-art bulk storage terminal at Mer Rouge to stock 24 thousand metric tons of vital petroleum products, auxiliary and bunkering facilities, and 25 modern petrol (and gas) stations. IOML is also in the process of building infrastructure for storage, bottling, and distribution of Indane and LPG. It is also planning to market its Servo lubricants in Mauritius.

Besides, IOC has also formed a wholly owned subsidiary in Sri Lanka – known as Lanka IOC Pvt. Ltd (LIOC). LIOC acquired 100 retail outlets owned by the Ceylon Petroleum Corporation in February 2003. It is the only private company, besides state owned Ceylon Petroleum Corporation (CPC), to operate retail petrol stations in Sri Lanka. Besides building and operating storage facilities at Trincomalee Tank Farm, LIOC is also involved in bulk supply to industrial consumers.

In order to facilitate the operations of LIOC, the government of Sri Lanka has extended the following concessions:

- (a) A tripartite agreement signed between the Sri Lankan Government, CPC, and LIOC guarantees that only three retail players (including CPV and LIOC) will operate in the Sri Lankan market for the next five years.
- (b) LIOC has also been allowed income tax exemption for next 10 years from the date of commencement of operations and a concessional tax of 15% thereafter against the prevailing rate of 35%.
- (c) LIOC has also been granted customs duty exemption for import of project-related plant, machinery, and equipment during the project implementation period of five years, besides free transfer of dividend/income to India.

As a strategic perspective, Indian Oil Corporation is moving towards globalizing its markets.

Questions:

- a. Identify the main reasons behind IOC's expansion into global markets.
- b. IOC has adopted a mix of entry modes for approaching international markets. Critically evaluate the factors affecting IOC's selection of these entry modes.
- c. In view of the emerging economic and political scenario, evaluate IOC's entry into Sri Lanka as a wholly owned subsidiary.

Subject: 4007 :Advertising Management

Dur. 3 hour

Max. Marks: 50

SECTION A

Q1. Define the following. Answer any 10. Each carries 1 mark.

10x1=10 marks

- Integrated Marketing Communications
- spot advertising
- Media
- Transformational Advertising
- Advertising Creativity
- Advertising
- Direct Marketing
- Interactive Marketing
- Full-Services Agencies
- Endorsements
- Message Recall
- DAGMAR Approach

SECTION B

Answer any four questions. Each carries 5 marks.

4x5=20 marks

- Q2. Draw a diagram of advertising communication system?
- Q3. What are the functions of advertising agency? What factors do you consider while choosing an advertising agency?
- Q4. Explain what is meant by creative strategy and creative tactics in advertising.
- Q5. What is meant by encoding and decoding? Discuss how these two processes differ for radio versus television commercials
- Q6. What are the elements of a print Ad. Copy? Analyse the contents of any print ad. Copy you have seen in recent times.

SECTION C

Answer any one question. It carries 10 marks. 1x10=10 marks

- Q7. Fast Track Electricals is a manufacturer of home appliances. It is a company that distributes its products in its own showrooms. It is located in metros and 'A' class cities. In January this year, they introduced an electric shaver, priced at almost 15% lower than the competitors. Shaver, according to the company, is superior to competitive products in quality and user-friendly. Fast Track was keen to introduce their shaver in national market. Accordingly, they gave advertisements in print media (both English news papers and magazines). The advertisement was as :Headline : You can now shave electrically. ,Body : Picture of shaver with brand name "smooth" and word with across the picture., Closing : Brand name (smooth) written in bold and address of company in right hand corner.(The ad. was something like as shown below)
- YOU CAN NOW SHAVE ELECTRICALLY WITH SMOOTH SMOOTH FAST TRACK

.....

Till April end Fast Track had spent Rs.23 lakhs in advertisements as against sales of only Rs.27,000.

(a) Analyse the ads for their appeal.

(b) After success in print media, as account manager of the agency what other media options would

- Q8. What are the differences between informational/rational and emotional advertising appeals and the factors that would lead to the use of one over the other? Give a examples of advertising campaigns that use each type of appeal and discuss the reasons why it is used by the advertiser.

SECTION D

10 Marks

- Q9. Read the following case and answer the questions given below.

A leading telecom Giant AI-telecom, from the middle east is planning to start its operations in India. The company intends to offer voice as well as data services. It has already got all the necessary approvals and product concepts. Towards a grand launch of the product the company is making some serious publicity plans. You are required to guide the company by answering the following questions:

1. Define the category of your product and assume a TG to whom you will be targeting the product primarily.
2. State your media selection strategy and message (creative) strategy
3. How will you measure the effectiveness of your campaign?

16

SECTION C

1556 - 4008 - IVS MBA - CBCS - M - 10

SPM
4008

FOURTH SEMESTER MBA (CBCS) DEGREE EXAMINATION, MAY 2010

SALES PROMOTION MANAGEMENT

Time : 1½ Hours]

[Max. Marks : 25

Section - A (Marks : 5 × 1 = 5)

1. Answer any **five** questions, each carries **one** mark.

- What are the Major reasons for increased spend on sales promotion activities by organizations?
- What do you understand by 'Consumer Franchise Building [CFB] promotions?
- What is 'Sales Promotion Trap'?
- Distinguish between 'Forward Buying' and 'Diverting'.
- Distinguish between 'Event Marketing' and 'Event Sponsorship'.
- What are the problems associated with Contests and Sweepstakes?
- What is 'In - Store Sampling'?

Section B (Marks : 2 × 5 = 10)

Answer any **two** questions, each carries **one** mark.

- Discuss with suitable illustrations the various factors that have led to increase in importance of sales promotion amongst other promotional mix elements.
- Explain with examples the various objectives of 'Consumer Oriented Sales Promotion.
- Explain the various types of trade allowances offered to retailers and enumerate the problems associated with trade allowances. Give suitable illustrations to substantiate your answer.
- 5 marks. Discuss in detail shifting role of sales promotion agencies from the traditional method to the new and improved one.

Section - C (Marks : 10)

(Compulsory)

Caselet :

DABUR HONEY

In its generic form, honey is a wonder product. If in Western homes it is a term of endearment, in India honey is traditionally seen as a health syrup. Though most of India's produce comes from the concerted hardwork of well - coordinated bees, in far flung villages, the market belongs largely to the unorganised sector.

[P.T.O.]

No company in the organised sector had seen business opportunity in honey, till the Rs.425 crore Dabur India Limited decided to source honey in large volumes from apiculturalists (bee - hive farmers) and market it ; the company introduced branded honey in glass jars to the Indian market about a decade ago. The only other big organisation selling honey at that time was Khadi Gramodyog, but it was merely distributing the unbranded produce from villages to the urban markets.

For the company, honey was not an out-of-the-way product, considering that Dabur's product portfolio boasts of a wide array of traditional ayurvedic products which draw inspiration from *Charak Samhita*, a treatise on ancient medicine.

Available on shop shelves in urban India, Dabur Honey offered a consistent quality product to the housewife who all along had relied on the occasional visitor from her village to get some pure honey. Naturally, it was a prized commodity, since it was procured in such tiny volumes.

Dabur found that demand was low. Honey's usage was restricted to the world of therapy : used as a cough palliative, a skin conditioner or alternately as a base ingredient for other ayurvedic formulations. In such a scenario, hard data market estimates were not available.

However, the company saw huge potential. It was reasonably assured that the equity of the product was deeply engraved in the housewife's mind. With no other company to contend with, Dabur had the whole field to itself.

Although, Dabur made a start of mass marketing its honey, it made few efforts to push sales and expand the market in the initial stages. By flowing honey through its distribution stream, all the company had achieved was placing the product within the urban consumer's reach. She now expected to see honey at her grocer's shop, but had no new incentive to buy it.

Dabur simply leveraged the strength of its umbrella brand equity to sell the product. The brand's equity was built over time through both the buyer's familiarity with the name, and its consistent delivery of quality.

Though there was no competition, and Dabur sold virtually every jar of honey bought in retail outlets, the company could not ignore one strong buzz in its bonnet that the product was not in a mature market, and that it still had a long way to go. In fact, good marketing could spur volumes off take to swell enormously, felt Dabur.

This thought forced the company to take more than just a casual interest in marketing honey.

By the late 1980s, small regional brands had started getting stronger, although they were confined to small pockets by their lack of a wide distribution mechanism. This posed a danger. Having to share the spoils of the existing low - volume market could mean having to forego the benefits of even the organic rate of growth (market expansion aside). Dabur Honey's sales went from slow to sluggish.

Other brands—Golden Meadows, Allied's and Mehson's among them—had started gaining recognition in the branded honey market. And some more were on their way in; some with fancy packaging to target the upmarket buyer. The smaller marketers were selling mainly on price, which meant trouble for Dabur since there is not enough product differentiation in this category. This was the time Dabur Honey decided to assert its superiority in the market, and ward off any threat to its growth.

In the year 1991, Dabur Honey took to national level advertising for the first time, placing the brand on the purity platform. The start of the media explosion gave the brand a wide choice of vehicles to use in its media mix. The objective was to target the consumer in towns with population of above one lakh if it could increase its Penetration levels in these cities, felt Dabur, demand for the brand would trickle down to smaller townships and rural areas.

Growth came. Still, at about 20 per cent a year, it was not entirely satisfactory considering that it was on a small base.

The honey that bees make is perhaps the world's purest form of natural sugar. Refining is the only mechanized process that apiary-drawn honey passes through, so it made sense at that time to take the purity plank. But this just gave the existing medicine - use consumer an assurance of quality. It did not either widen the consumer base or raise the per-family offtake of the product.

Meanwhile, big competition began eyeing what Dabur had seen—the enormous potential in the market if honey were to be sold as a tasty breakfast table food additive. Transnational food marketers, Lipton and Nestle, both sell branded honey in markets abroad; and Dabur could not ignore the chance of their storming markets of urban India with their global honey labels.

In 1994, Dabur gave the brand's and account to Enterprise. At that time, Dabur's and spend for honey was a piffling Rs 10-15 lakh a year.

A survey by the agency confirmed Dabur's hunch. It revealed that the consumption of Dabur Honey was an abjectly - low 26 gm per household annually. Focus group discussions pointed out the reason. Though, the housewife endows honey with positive and healthful attributes, she does not pull it out of its hiding place till it's needed to do the job of, say, curing a cough. Relative to other foods, honey is expensive, but this was a minor consideration for families with large nourishment outlays. Its own goodness was standing in its way.

And Dabur's umbrella brand values - health through ayurveda - had reinforced the notion of honey as medicine. In fact, Dabur recommends honey as a base for several ayurvedic mixes. Also, Dabur Honey's brand personality was dull and traditional. The agency worked on the hypothesis that while health may be the chief attribute by perception, the product's taste did own a place somewhere in the back of the consumer's mind.

The agency sought to expand both the width and depth of usage among household by targeting the mother who was involved with her family's diet as much as its health. Enterprise brought out a three - ad print campaign to reposition Dabur Honey as a tasty, nutritious health food. The agency used wide-reaching TV commercials to put forth Dabur honey's sensory appeal, apart from demonstrating its scope of use on the dining table. Magazines were used to give the housewife detailed suggestions on what honey could be eaten with.

The ad spend was hiked to over Rs.50 lakh for 1994-95. To make the brand more exciting and to involve the consumer, the company even took to sponsoring recipe and food sections in various women's magazines.

Dabur brought out a 500 gm jar size, priced at Rs 71, to add to the smaller ones an indication of the volumes a household is expected to consume. The package label was changed to include copy on food values. Simultaneously, Dabur embarked on an elaborate merchandising drive, by grabbing retail shelf space for product display and by using POPs for added attention. Attractive incentive schemes were offered to the sales force, besides better terms to the wholesalers.

THE DRIPPY FEAST

It is been just five months since Dabur Honey's relaunch ; and the company claims that sales have already registered a growth of 65 per cent in volumes over last year's figure. The overall market is displaying a shift from smaller jars to the 500 gms one consumption per home appears to be rising.

Today, the entire market for honey is estimated at 8,000 tonnes a year, dominated largely by unorganised players. The leading brand, Dabur, commands a market share of over 10 per cent, while all other branded players together account for around 4 per cent of the pie. Dabur Honey is a Rs 12 crore brand today; that's double the value it was in 1993-94.

Questions for Discussion

- What should be the advertising and sales promotion strategies for a new competitive product entering the branded honey market?
- Should the new competitor charge the same price as being charged by Dabur or should it be different? Give reasoning in support of your answer.
- Suggest some new sales promotion techniques to Dabur to increase the rate of product trial by those consumers who have not used the product so far.

1557 - 4009 - IVS MBA - CBCS - M - 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

CORPORATE TAX PLANNING

Time : 90 Minutes]

[Max. Marks : 25

Answer all sections.

Marks are indicated against each section.

SECTION - A

1. Answer any FIVE of the following sub-questions in 2 or 3 sentences. Each sub-question carries ONE mark. (5 x 1 = 5 Marks)

- (a) What is meant by Tax Management? How is it different from Tax Planning?
- (b) Define Unabsorbed Depreciation.
- (c) What is incidence of tax?
- (d) Who is an Assessing Officer?
- (e) What do you understand by E-filing?
- (f) What is meant by Speculation Business?

SECTION - B

Answer any two of the following. Each carries five marks. (2 x 5 = 10 Marks)

- 2. Explain the various tax planning tools available to the assessee in case of income from business or profession.
- 3. Explain set off and carry forward of losses and the tax implication applicable with examples.
- 4. (a) Explain when an income can be taxed under the head house property. How to calculate GAV and NAV?

- (b) From the following calculate total income.

Loss from business	Rs.4,00,000
Depreciation allowance for the AY	Rs.80,000
House property income	Rs.8,00,000
Items carried forward from earlier years:	
Business loss of AY 2007-08	Rs.4,80,000
Unabsorbed depreciation	Rs.2,00,000

[P.T.O.]

SECTION - C
(Compulsory)

5. Read the case and answer the queries. It carries ten marks.

(10 Marks)

From the following Profit and Loss Account of X Ltd., calculate income from business.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
General expenses	10,000	Gross profit	2,80,000
Fire insurance premium	8,000	Bad debts recovered but disallowed earlier	4,000
Bad debts	2,000	Interest on Govt. securities	6,000
Salary	1,30,000	Rent received from employees	24,000
Advertisement (in cash)	44,500	Interest from debtors for delayed payment	12,000
Proprietor salary	25,000		
Interest on capital (own)	4,000		
Income tax	2,000		
Depreciation	4,000		
Advance income tax paid	2,000		
Donation	1,000		
Motor car expenses	1,500		
Municipal tax of quarters let to employee	10,000		
Net profit	82,000		
Total	3,26,000	Total	3,26,000

- General expenses include Rs.5,000 paid as compensation to an old employee whose services were terminated in the interest of the business and Rs.3,000 by way of help to a poor student.
- Depreciation calculated according to the rates prescribed by the Act comes to Rs.3,000.

22

1558 – 4010 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

CUSTOM AND EXCISE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

Answer all sections.

Section - A

1. Answer any 10 out of 12 sub-questions. Each carries one mark (10x1=10 Marks)

- What is meant by Ad-Valorem duty under central excise?
- Differentiate between territorial waters and customs waters.
- Explain 'exemption limit' and 'assessment' under the Service Tax Law.
- What are 'inputs' and 'input services' in CENVAT?
- What is meant by 'documents of title' to goods?
- What is duty drawback?
- Define the term 'factory,' under the Central Excise Act, 1944.
- Explain any four taxable services.
- What is meant by anti dumping duty?
- Explain FOB and CIF prices.
- What is 'place of business' under the CST Act, 1956?
- What is provisional assessment?

Section-B

Answer any 4 out of 5 questions. Each carries five marks. (4x5=20 Marks)

- Explain briefly the export procedure to be followed by an exporter.
- Explain the important merits and demerits of indirect taxes.
- Explain briefly the provisions relating to the classification services.
- What are the inclusions and exclusions in Transaction Value?
- Calculate the assessable value for the purpose of levy of excise duty from the following particulars
 - Cum duty Selling price inclusive of VAT @ 4% is Rs. 60,320/-.
 - Rate of excise duty applicable is 14% + 3% educational cess.
 - Trade discount allowed but not deducted is Rs. 2,400/-.
 - Freight to be charged extra Rs. 2,000/-.

Section-C

Answer any 1 out of 2 questions. Each carries 10 marks.

(1x10=10 Marks)

7. M/s. XYZ Industries Ltd., has imported certain equipment from Japan at an FOB cost of 2,00,000 Yen (Japanese). The other expenses incurred by M/s. XYZ Industries in this connection are as follows : (i) Freight from Japan to Indian port 20,000 Yen (ii) Insurance paid to Insurer in India Rs. 10,000 (iii) Designing charges paid to consultancy firm in Japan 30,000 Yen (iv) M/s XYZ Industries had expended Rs. 1,00,000 in India for certain development activities with respect to the imported equipment (v) XYZ Industries had incurred road transport cost from Mumbai port to their factory in Karnataka Rs. 30,000 (vi) The Central Board of Excise and Customs had notified for purpose of Section 14(3) of the Customs Act, 1962 exchange rate of 1 Yen = Re. 0.3948. The inter bank exchange rate was 1 Yen = Re. 0.40 (vii) M/s XYZ Industries had effected payment to the Bank based on exchange rate 1 Yen = Re. 0.4150 (viii) The commission payable to the agent in India was 5% of FOB cost of the equipment in Indian Rupees. Arrive at the assessable value for purposes of Customs duty under the customs Act, 1962 providing brief notes wherever required with appropriate assumptions.
8. Explain the various types of valuation under the Central Excise Act, 1944.

Section-D (Compulsory)

(10 Marks)

9. Case Study

A manufacturer has agreed to supply a machine on the following terms:

- Price of the machine at Rs.4,00,000 (exclusive of taxes and duties).
- Packing for transportation of the machine Rs. 10,000/-.
- Transport charges of machinery Rs.25,000/-.
- Development and tooling charges Rs. 40,000/- (exclusive of taxes and duties).
- CST @ 4%.
- Octroi paid on machine supplied Rs.2000 (not recovered from the party separately).
- Excise duty @ 14% plus education cess @ 3%.
- Special discount of Rs. 5,000/- if advance of Rs.2,00,000/- if paid with order.
- Interest will be charged @ 10% of balance amount, paid beyond 30 days.

Work out the excise duty liability based on following additional information:

- Actual transportation cost was Rs.26,000.
- Interest of Rs.2,000/- was charged as the buyer failed to make payment within 30 days.
- The buyer paid advance with the order.

1559 – 4013 – IVS MBA – CBCS – M – 10

FOURTH SEMESTER MBA (CBCS) DEGREE EXAMINATION, MAY 2010

CAREER PLANNING AND DEVELOPMENT

Time : 1.30 Hours]

[Max. Marks : 25

Section – A (Marks : $5 \times 1 = 5$)

1. Answer any **five** out of **seven** sub-question. Each carries **one** mark.
 - a) Succession Planning
 - b) Career Anchors
 - c) Job enrichment
 - d) Mention three challenges in Career Planning
 - e) Career Motive
 - f) Enterprising personality type
 - g) Career counselling.

Section – B (Marks : $2 \times 5 = 10$)

Answer any **two** out to **three** questions. Each carries **five** marks.

2. Define Career Movement? Explain the strategies you would adopt for a successful career movement?
3. Based on an individual's perspective, explain Schein's model in Career development?
4. Bring out the benefits of career management from the point of view of an individual and an organisation.

Section – C (Marks : 10)

(Compulsory)

Case Study :

Anjana is working as a compensation analyst with biomed Equipments Inc. She joined the company upon graduation at the age of 21 years and has been working past six years with the company.

During the first two years of her employment, she quickly advanced up the organisational hierarchy in human resource department, from a personnel assistant to her present position. She had agreed to move into the highly specialised position of compensation analyst on advice of the HR Director.

Anjana has been in her present role for the past two years. Since last year, she has complained frequently about lack of challenge on the job. She also feels that now she is ready to assume some managerial roles and responsibilities. She has been promised promotion over a year. Anjana has informed her supervisor that she is willing to transfer out of compensation or HR department for a promotion. Recently however her supervisor implied that Anjana's lack of professional degree is hindering her advancement.

Question :

- a) Diagnose Anjana's current career stage and the problem with her career.
- b) What types of assistance and services can Anjana's organisation provide to correct this problem.
- c) Would you advise Anjana to look for a career path outside Biomed Equipments Inc? Give your comments based on Anjana's education, experience and available opportunities within the firm.

26

1560 - 4014 - IVS MBA - CBCS - M - 10

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2010

MANAGEMENT IN GOVERNMENT

Time : 1½ Hours]

[Max. Marks : 25

Read the questions carefully and be certain to defend your own analysis.

Answer all questions. Marks are indicated against.

Be precise in your answers and give examples if necessary.

Section - A

1. Answer any **five** questions out of **seven** sub-questions. Each question carries **one** mark.

- a) Articles of the constitution
- b) Outline the governance structure of china
- c) Habeas Corpus
- d) Expand PMRY
- e) Government agencies
- f) What do you understand by bureaucracy
- g) Appointment of Governor.

5 × 1 = 5

Section - B

2. Answer any **two** out of **three** questions. Each question carries **five** marks.

- a) Explain the prevailing system of recruitment to All-India and Central services?
- b) As a public administrator what human resource responsibilities might be most significant to you as compared to a private sector manager? Comment.
- c) Explain the budgetary process in Indian government? And what are the major challenges before implementation of the budgets.

2 × 5 = 10

Section - C

(Compulsory)

3. What are major challenges before government in managing Human resources. Suggest a best suitable framework for developing performance management system in any Government agencies you have come acrossed?

Or

The chief Minister of a State Government in India is contemplating to introduce E -governance in his state? He is seeking the advice of a management consultant in this regard. If you were that Management consultant how would you go ahead in explaining him the scope, benefits, challenges, time frame, financial, human resources of other aspects concerned with the introduction of the same?

1 × 10 = 10

INVESTMENT DECISIONS

Time: 90 Minutes]

[Max. Marks : 25

Section - A**Q.1 Write a few lines on any five of the following. Each carries one mark.****5x1=5**

- Profitability Index.
- Distinction between cash flow and profit.
- Importance of depreciation in capital budgeting exercise.
- Elements of cash flow stream.
- Pay back period.
- Sensitivity analysis.
- Weighted average cost of capital.

Section-B**Answer any two main questions in full. Each carries 5 marks****2x5=10**

Q2. A company working on a self-imposed capital budgeting constraints of Rs. 3,50,000 is trying to decide which investment proposals should be undertaken by it. All the investments are mutually independent (do not affect one another's cash flows). The list of investments along with the investment required and the net present value of the projected cash flows are as follows:

Investments	Outlays (Rs.)	NPV (Rs.)
A	50,000	30,000
B	1,20,000	90,000
C	1,60,000	1,00,000
D	1,60,000	1,50,000
E	90,000	1,00,000

Which investments should be acquired by the company? Justify in detail.

Q3.

- A machine costs Rs. 100,000 and is subject to a depreciation rate of 25 percent under the WDV method. What is the present value of the tax savings on account of depreciation for a period of 5 years if the tax rate is 40 percent and the discount rate is 15 percent? (3 marks).
- A company has 10% perpetual debt of Rs. 1 lakh. The tax rate is 50%. Determine both the pre-tax and post-tax cost of capital assuming that the debt is issued at (i) par and (ii) 10% discount. (2 marks).

Q4. What is capital budgeting? What are the two sides of capital budgeting decisions? Why are capital budgeting decisions important to a firm?

Section-C

Q.5 Read the following case and solve.

10 marks

TA Holdings is considering whether to invest in a new product with a product life of four years. The cost of the fixed asset investment would be Rs.30,00,000 in total, with Rs. 15,00,000 payable at once and the rest after one year. A further investment of Rs.600,000 in working capital would be required.

The management of TA Holdings expect all their investments to justify themselves financially within four years, after which the fixed asset is expected to be sold for Rs.6,00,000.

The new venture will incur fixed costs of Rs.10,40,000 in the first year, including depreciation of Rs.4,00,000. These costs, excluding depreciation, are expected to rise by 10% each year because of inflation. The unit selling price and unit variable cost are Rs.24 and Rs.12 respectively in the first year and expected yearly increases because of inflation are 8% and 14% respectively. Annual sales are estimated to be 1,75,000 units. TA Holdings money cost of capital is 28%. Is the product worth investing in?

29

Investment	Outlay (Rs.)	NPV (Rs.)
A	30,00,000	30,00,000
B	15,00,000	20,00,000
C	15,00,000	1,00,000
D	15,00,000	1,00,000
E	15,00,000	1,00,000

HUMAN RESOURCE DEVELOPMENT

Time: 3 hours]

[Max. Marks : 25

Section - A

Q.1 Write a few lines on five of the following.

5x1=5

- a) Uniqueness of human resource.
- b) Human resource development.
- c) Strategic human resource management
- d) Emotional intelligence
- e) Positive attitude
- f) Human resource development strategy
- g) Competency management.

Section-B

Answer any two. Each question carries five marks.

2x5=10

- Q2.** Discuss the role of manager in human resource development
- Q3.** What are the challenges in human resource management?
- Q4.** Discuss role of personality development in human resource development.
- Q5.** Discuss role and creativity and innovation in HRD.
- Q6.** Give examples of HRD strategies adopted by good companies.

Section-C

Q.7 Read the following case carefully and answer the questions that follow. 10

Navaratna tools is a small firm employing 25 people. 15 of them are workers. 5 of them are menial staff and 5 of them work in the office. Anilkumar the entrepreneur has recently attended a seminar on HRD. He has been impressed by the concept.

- i. Discuss whether it will help Navaratna Tools. If so how?
- ii. How should one go about managing the HRD Program?

PERFORMANCE APPRAISAL AND COUNSELING

Time: 3 hours]

[Max. Marks : 50

Section - A

Q.1 Write a few lines on any ten of the following.

10x1=10

- a) Performance counseling.
- b) Performance management.
- c) Performance review.
- d) 360° appraisal.
- e) Key performance areas.
- f) Key result areas.
- g) Assessment centre
- h) Periodic appraisal
- i) Self appraisal
- j) Role clarity
- k) Empowerment
- l) Feedback in PA process.

Section-B

Answer any four questions. Each question carries 5 marks.

4x5=20

- Q2.** Briefly discuss the difference between performance appraisal and performance management.
- Q3.** Discuss the relationship between performance appraisal and organizational effectiveness.
- Q4.** What is mentoring? Discuss the role of mentor in performance management.
- Q5.** How does counseling help in performance appraisal? Discuss.
- Q6.** How are the KPAs and KRAs set? Discuss.
- Q7.** Asked to set up 'performance appraisal system' for a new organization, discuss how you go about.
- Q8.** What are the present trends in performance appraisal? Discuss with an example.

Section-C

Answer any one of the following questions.

1x10=10

- Q9.** What are the barriers and facilitation for a good performance appraisal system? Discuss.
- Q10.** Discuss the relationship between career planning and performance.

Section D

Q.11 Read the following case carefully and answer the questions that follow.

10

Suresh joined as a fitter in Ram Machine Works. Being ITI trained and hardworking, he was the best among the ten workers working on different trades. Very often he was cited as a model for every other worker. Of late he has become very casual and less committed. Supervisor Ramesh who has always treated him with respect does not know what to do. Asked to counsel Suresh, discuss how you will go about the same including details on how you will open the conversation.

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2010

PERSONALITY DEVELOPMENT (OPEN ELECTIVE)

Time: 90 Minutes]

[Max. Marks : 25

Section - A

Q.1 Answer any five sub-questions of the following, carries one mark each. 5x1=5

- a) What is personality development?
- b) What are the basic traits and features of an introvert personality?
- c) State the importance of confidence building in a person's professional life.
- d) Assertiveness is a quality which every group discussion participant should possess. Justify.
- e) What do you understand by job stress?
- f) State the basic email etiquettes that one should follow while writing professional mail.
- g) Explain your own personality in two sentences.

Section-B

Answer any 2 questions. Each carries 5 marks

2x5=10

Q2 Describe in detail the organizational stressors that can affect an employee's performance.

Q3 What points are to be kept in mind while attending a job interview?

Q4 Describe the personality development interventions that you would take up to develop your own personality and also state your weakness that you would like to get rid off and the measures you are taking for the same.

Section-C (Compulsory)

1x10=10

Q5 Write a job application letter to the HR Manager of your dream company asking about the current job positions available in the company and stating your eligibility for the same.

391 – D01 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D01 : ENTREPRENEURSHIP DEVELOPMENT

Time: 3 Hours]

[Max. Marks: 50

SECTION – A

1. Answer **any 10 out of 12. Each carries one mark.** (1×10=10)

Write **five** different but new features you can add to :

- Mobile phone
- Pen
- Torch
- Photo frame
- Wrist watch
- Bracelet
- Key chain
- Cooling Glass
- Spectacle
- Table lamp
- Screw Driver
- Pen Drive.

SECTION – B

- Answer **any 4 out of 5 questions. Each carries five marks.** (4×5=20)

- Explain the characteristics of a successful entrepreneur.
- Discuss the importance of entrepreneurship.
- Discuss the central level institutions supporting entrepreneurship in India.
- Discuss the state level institutions supporting entrepreneurship in India.
- What is venture capital ? Discuss various stages in venture financing.

[P.T.O.]

SECTION – C

Answer any 1 out of 2 questions. Each question carries 10 marks.

(1×10=10)

7. Explain project feasibility study with the help of a schematic diagram.
8. Explain the contents of a business plan.

SECTION – D

Case Study (Compulsory)

10

Sahyog – A Collaboration

Developing countries such as India are witnessing a rapid increase in the number and proportion of the elderly (defined as those above the age of 60) in the population. The demographic transition to an ageing population has been accompanied by rapid socio-economic changes. These changes are placing enormous strain on the traditional family systems of care and making the provision of care to the elderly the most important challenge of the 21st century.

A large number of elderly with family income in the upper brackets want to live independently in high quality retirement communities for a variety of reasons :

- They are unwilling to locate abroad where their children have chosen to settle down.
- Their children form part of an increasingly mobile workforce and they are unwilling to move from place to place with them.
- They have the means and prefer to live independently.

Orphans in India who are not adopted at an early age enter juvenile homes. The chances of these children growing up to become useful members of society by acquiring education or a vocation are slim. However, they usually have a strong desire to make a life for themselves if given an opportunity.

Sahyog believes that many of the elderly in high quality retirement communities would be willing to share their knowledge and experience and mentor those in juvenile homes helping these orphans make a place for themselves in society. In return, they receive care, love respect and affection from these juveniles.

Sahyog has therefore decided to co-locate a luxury retirement home and a juvenile home. The retirement home would be run on a profitable basis and the surpluses generated would be utilized to run the juvenile home, which would be a not-for-profit venture.

Sahyog will offer well designed, professionally managed and impeccably maintained luxury cottages for the elderly that cater to their physical, emotional and spiritual well-being. The juvenile home too will have high quality basic facilities comparable to A-grade residential schools in India, take care of all the physical needs of the inmates and provide private tutors to meet their education needs. This will create an atmosphere conducive to learning and development. In addition, each child would be placed under the supervision of a willing elder who would mentor them and be their foster grandparent in turn achieving a sense of satisfaction in continuing their contribution to society.

Case Questions :

- i) Assess whether such a business model represents an attractive entrepreneurial opportunity.
- ii) How would you go about assessing this ?
- iii) What are the prospects for growth, if the opportunity is found attractive ?

(3+4+3=10)

SECTION – B

Answer any 4 out of 5 questions. Each carries five marks. (4×5=20)

2. Explain the characteristics of a successful entrepreneur.
3. Discuss the importance of entrepreneurship.
4. Discuss the central level institutions supporting entrepreneurship in India.
5. Discuss the state level institutions supporting entrepreneurship in India.
6. What is venture capital ? Discuss various stages in venture financing.

392 – D02 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D02 : MANAGEMENT CONTROL SYSTEM

Time : 3 Hours]

[Max. Marks : 50

Instructions: Write *clearly and precisely*. Use *examples* to support your answers *wherever necessary*.

SECTION – A

1. Answer **any 10** of 12 sub-questions. Each carries **one** mark. (1×10=10)

- Define management control system.
- Define responsibility centre.
- Define profit centre.
- Define investment centre.
- Define transfer price.
- Define differentiated strategy.
- What is balanced score card ?
- Define EVA.
- Define zerobase budgeting.
- What is goal congruence ?
- Define strategic planning.
- What is the difference between control and controls ?

SECTION – B

Answer **any four** out of five questions. Each carries **5** marks (Q. 2 – Q. 6). (4×5=20)

- Discuss how concept of profit centre helps in achieving better management control.
- Discuss how the transfer price as a concept helps achieve better management control.
- Discuss how the budgetary control helps run a good control system.
- What are the interesting features of balanced score card ?
- Discuss how EVA can be used for better management control.

[P.T.O.]

SECTION - C

Answer any 1 of 2 questions (Q. 7 and Q. 8) :

(1×10=10)

7. Often it is said that achieving management control effectively is nothing but managing the behaviour of manager towards better performance. Do you agree ? Discuss the tools of managing behaviour of manager.
8. Discuss the features of management control system required to manage any one of the following :
 - i) Project
 - ii) Multinational
 - iii) Services organisation.

SECTION - D

Discuss the following case study. This section carries 10 marks.

(1×10=10)

9. Every university has four basic functions a) teaching b) research c) training d) consultancy. Excellence can only come by excellence achieved in the above areas. Behaviour of teachers is central to achievement of the above functions as they are the ones who deliver services. Discuss the nature of management control system required to implement any choosen strategy in this region.

SECTION - B

Answer any four out of five questions. Each carries 5 marks (Q. 2 - Q. 6). (4×5=20)

1. Discuss how concept of profit centre helps in achieving better management control.
2. Discuss how the transfer price as a concept helps achieve better management control.
3. Discuss how the budgetary control helps run a good control system.
4. What are the interesting features of balanced score card ?
5. Discuss how EVA can be used for better management control.

393 – D04 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D04 : PROJECT MANAGEMENT

Time: 90 Minutes]

[Max. Marks: 25

Note: Answer all Sections. Marks are indicated against each Section.

SECTION – A

1. Answer **any five** of the following sub-questions. **Each** sub-question carries **1 mark** : (5×1=5)

- Define Project Life Cycle. State the different stages in a project life cycle.
- What do you understand by social cost benefit analysis ?
- What is a Turnkey Contract ? When is it suitable ?
- Define the term Project Scheduling.
- What are the components of cost of project ?
- Why must a manager monitor the progress of a project ? What can be done if a project is not proceeding according to plan ?
- What is resource leveling or smoothing ? Why is it used ?

SECTION – B

Answer **any two** of the following questions. **Each** question carries **five marks** : (2×5=10)

- “Project feasibility is a complex issue which involves appraisal of all aspects of starting a business”. What are the aspects required to be analyzed ? Elaborate with examples.
- What is a network technique ? Explain the procedure involved in PERT analysis.
 - What are the different sources of project finance ? Give a brief account of each of them.

[P.T.O.]

4. A project consists of the following activities represented in terms of preceding and succeeding events :

Activity	Mean time (in weeks)	Optimistic Time (in weeks)	Pessimistic Time (in weeks)
1 – 2	4	2	6
1 – 3	2	1	3
1 – 4	3	1	5
2 – 4	5	3	7
3 – 4	6	4	8
4 – 5	3	2	4
5 – 6	3	2	4
2 – 5	1	0.5	1.5
4 – 6	5	4	6

- Draw the network diagram.
- Determine the critical path.
- Calculate the event slacks and activity floats.
- Find the standard deviation of the critical path duration.
- Compute the probability of completing the project in 9 weeks.

SECTION – C

5. Read the following case and answer the questions given at the end. This Section carries **ten** marks : (1×10=10)

J. K. Pharma is considering the manufacture of a new formulation to be named Elixir, for which the following information has been gathered :

- Elixir is expected to have a product life cycle of five years and thereafter it would be withdrawn from the market. The sales from this preparation are expected to be as follows :

Year **Sales**
 (Rs. in million)

1 80

2 140

3 180

4 120

5 70

- The capital equipment required for manufacturing Elixir will cost Rs. 60 million and it will be depreciated at the rate of 25 percent per year as per the WDV method for tax purposes. The expected net salvage value of the capital equipment after 5 years is Rs. 35 million.
- The net working capital requirement for the project is expected to be 20 percent of sales. The net working capital will be adjusted at the beginning of the year in relation to the expected sales for the year.
- The project team has prepared the following cost estimates for Elixir :

Raw material cost : 50 percent of sales

Variable labour cost : 10 percent of sales

Fixed annual operating and maintenance cost : Rs. 6 million

Overhead allocation (excluding depreciation maintenance and interest) : 15% of sales. While the project is charged an overhead allocation, it is not likely to have any effect on overhead expenses as such.

- The manufacture of Elixir would use some of the common facilities of the firm. The use of these facilities will necessitate reducing the production of other pharmaceutical preparations of the firm. This will mean a reduction of Rs. 25 million of contribution margin from those preparations.
 - The tax rate applicable for this project is 34 percent.
- a) Estimate the post-tax incremental cash flows of the project from the explicit cost funds point of view.
 - b) If the company expects a minimum return of 12 percent out of this project, will the Elixir project be acceptable to it ? Give reason.

4-5	3	2	120	4	4
5-6	3	2	70	4	2
2-5	1	5.0		5.1	

The capital equipment required for manufacturing Elixir will cost Rs. 60 million and it will be depreciated at the rate of 25 percent per year as per the WDV method for tax purposes. The expected net salvage value of the capital equipment after 5 years is Rs. 35 million.

(b) Determine the critical path.

The net working capital requirement for the project is expected to be 20 percent of sales. The net working capital will be adjusted at the beginning of the year in relation to the expected sales for the year.

(c) The project team has prepared the following cost estimates for Elixir :

5. Read the following and answer the questions given at the end. This Section carries ten marks :
- Raw material cost : 50 percent of sales
 Variable labour cost : 10 percent of sales
 J. K. Pharma is considering the manufacture of a new formulation of a medicine named Elixir, for which the estimated cost is Rs. 10 million which is fixed annual operating and maintenance cost.

396 – D07 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D07 : ADVERTISING MANAGEMENT

Time: 3 Hours]

[Max. Marks: 50

SECTION – A

1. Answer **any 10** out of 12 sub-questions. **Each** carries **one** mark : (10×1=10)

- | | |
|---------------------------|---------------------|
| a) Advertising campaign | b) Copywriting |
| c) Story board | d) Sub-heads |
| e) Advertising creativity | f) Concept testing |
| g) Headline | h) PACT |
| i) Selective attention | j) Encoding |
| k) Jingles | l) Massage tactics. |

SECTION – B

Answer **any 4** out of 5 questions. **Each** carries **5** marks : (4×5=20)

2. Explain the communication and persuasion process. Using the above model explain your reaction to recent T.V. advertisement.
3. What are the steps involved in developing an affective media strategy ? Discuss each step briefly.
4. What is advertising ? Explain the functions of advertising agencies.
5. When is maximizing advertising recall a valid advertising objective ? When is maximizing the likeability of the advertising itself (through the use of likable endorses like music and humor) most appropriate ? When are these two strategies not appropriate ? Can you think of ads that represent examples of appropriate and in appropriate strategies ?
6. What dimensions of consumer behaviour would you take into consideration, while developing any communication campaign ?

[P.T.O.]

SECTION – C

Answer any 1 out of 2 questions. It carries 10 marks : (1×10=10)

7. a) How would you go about selecting which advertising response variable on which to base an advertising objectives ?
 b) The following data have been collected in five samples :

Measures	Case 1	Case 2	Case 3	Case 4	Case 5
Brand awareness	30%	80%	80%	80%	80%
Favorable attitude towards brand	25	25	45	45	10
Purchase brand once	23	23	23	35	35
Repeat purchase	20	20	20	30	8

In case 1, 30% of all respondent were aware of the brand being tested, 25% indicated that they had favorable attitude towards the brand. All these people are the one who are aware of the brand. Twenty three percent of all respondents purchased the brand and all these were favorably disposed to the brand. Finally 20% purchased the brand more than once. For each of the 5 cases describe, identify the problem, if any, and indicate your course of action to remedy the problem.

8. Pick a product of your choice on which you have done your subject project. Give a detailed analysis of the advertisement in terms of advertisement objective, Target Audience etc. Give your recommendations.

OR

Pick any media of your choice. Do a detailed analysis of the media in terms of various components that impact on effectiveness of the advertisement.

SECTION – D

9. Read the following case and answer the question given at the end of the case. 10

At a time when Kissan had become generic to tomato sauce, Maggi came in with its sauces range. Maggi was the upstated newcomer who came in with a loud aggressive national burst. It did not come in with one, but with a range of sauces in order to increase market share and expand the market by offering more usage occasions, bring consumers with different needs into the Maggi Sauces fold and weaning away users of different brands to Maggi. From a market share of 14% in 1985, Maggi Sauces now enjoys a share of about 50% of the market. The success of Maggi can be most importantly attributed to year-round media activity, and the humorous "it's different" campaign on Maggi Hot and Sweet sauce – this campaign had such an

impact that it literally promoted the entire range of Maggi Sauces. However, today the situation is a little worrying – Kissan is actively promoting its ketchup, and multinational giant Heinz has launched Heinz Tomato Ketchup. The marketing team on Maggi Sauces, along with their advertising agency, needs to decide on what to do – should Maggi Tomato Ketchup be advertised separately, and if yes, then how?

MARKET SIZE

The total sauces market size (tons) increase from 1985 – 1993 is as follows :

Year	Tonnage	Growth %
1985	4900	---
1986	5850	19.3
1987	6800	16.2
1988	7000	2.9
1989	7500	7.1
1990	8000	6.7
1991	8800	10.1
1992	9350	6.2
1993	10500	12.3

THE MARKET PLACE

There has always been a presence of good additives in the Indian household. The traditional Indian main meal has chutneys and pickles as additives while the quasimeals, where snacks or ready to eat food is consumed, use sauce as an additive. Prior to Maggi Sauces launch in 1985 the scenario of the branded and unbranded sauces market was such that the Tomato ketchup was most popular in the market with 80% market leaving the remaining 20% for others.

IMAGE : SAUCES

THE BRAND

The Maggi Sauces brand has really been built by creating a new segment in 1989-90 by focusing on Hot and Sweet as a new speciality sauce. The most important aspects of Hot and Sweet were

- Brand Image : Young – Teenager, Ever changing, humorous, unpredictable and “Whacky”.
- Brand Positioning : Hot and Sweet was a tomato chilli sauce that was different.

Creative Objective :

The main task was to evoke laughter and thereby increase recall levels. Hot and Sweet was to become a brand that was the first to be considered in the purchase decision. The campaign was an unprecedented success as the market share went upto 50% in 1992, Hot and Sweet volume was up by 64% and made a 20% contribution to Maggi Sauces sales.

THE CONSUMER

Profile of users and non-users

Sauce is a product that cuts across all age groups and regions and therefore broadly the target group was All Adults with Rs. 2,500/- + MHI, in Class I + towns. Users were those who have shifted from traditional Indian cooking to convenience cooking, where ready-to-use food items and additives are more readily used. The non-users were mainly those who prefer to prepare chutneys and home made food additives rather than use sauces that are bought from the market.

Who buys the Product, How and When ?

Sauces follow two purchase patterns, In regular sauce households, it is purchased at the beginning of every purchase cycle when monthly non-durable items are bought. The second group is of those households where sauce has an occasional use, it is usually an impulse purchase, from the local retailers and the main purchaser is the housewife with key influencers being children. The users can be further subdivided between Tomato Ketchup and speciality sauces such as Hot and Sweet. Tomato Ketchup is for all members of the family (MHI : Rs. 2500+) with the larger part of the consumption coming from children. The purchaser is however the housewife. Hot and Sweet is targeted at the young adult, modern, with MHI : Rs. 2500+. The purchaser could be the housewife or the male/female 'adult'.

Users attitude to category/brand

Tomato Ketchup is generally seen as fun to eat, adds flavour to all kinds of food, and is convenient to use. Users show low involvement, low brand loyalty, are very sensitive to price, appreciate 'premium' quality of Maggi, but are unwilling to pay very large price premium. On the other hand for Hot and Sweet, the frequency of consumption is lower with high brand loyalty, greater involvement, less price sensitivity and the user appreciates the unique taste and fun image of Maggi Hot and Sweet.

THE CURRENT SCENARIO : The growth of Hot and Sweet has slowed down and it can no longer offset lower growth on 400 g Ketchup. On the other hand "Kissan" in the post Unilever takeover was able to increase its clout in the market-place through aggressive trade/consumer promotion inputs, new packaging - umbrella design across ranges. With the introduction of Heinz, there was a creative-shift from 'Natural goodness' to the thick tasty ketchup. Besides, all players introduced Hot and Sweet with 'me too' positioning, a serious threat to Maggi Tomato Ketchup.

Questions :

- Would you recommend that Hot and Sweet advertising should continue to support Maggi's entire range, in view of increased competition ?
- If you have to develop new Tomato Ketchup advertisements with the Hot and Sweet personality framework or develop a new Tomato Ketchup advertising on an entirely new platform, how would you go about it ? Kindly illustrate the step-by-step approach you would follow, in any one category of your choice.

397 – D08 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D08 : SALES PROMOTION

Time: 1½ Hours]

[Max. Marks: 25

SECTION – A

1. Answer **any 5** out of 7 sub questions. **Each** carries **one** marks. (5×1=5)

- Sales promotion
- Sweepstakes
- Price-off deals
- Coordinating sales promotion
- Publicity
- Corporate advertising
- Self-regulation.

SECTION – B

Answer **any 2** out of 3 questions. **Each** carries **5** marks. (2×5=10)

- Discuss the various method of trade sales promotion. In your view, which method is more suitable ?
- Explain the process of public relation. How does public relations differ from campaigns ?
- What are reasons for measuring the promotional program effectiveness ? Explain the Testing process.

SECTION – C

5. Read the following case and answer the question given at the end. 10

The unprecedented growth in the mobile market is, perhaps, the most vivid facet of India's economic transformation since the mid 1990s. Mobile technology and services came to India just about a decade ago. In the early days, a mobile was seen to be a fashion statement for the rich. Today, it is accepted as a basic communication medium for all socio-economic segments. The Indian mobile market is, today, amongst the fastest growing and the most competitive in the world. Today India

[P.T.O.]

has approximately 100 million phone connections as on July 2005 (*Source : Cellular Operators' Association of India and Association of Basic Telecom Operators*). Out of which a little over half comprise of mobile subscribers. Airtel is one brand which has been instrumental in building up a vast subscriber base for itself. Airtel's journey to leadership began in Delhi in 1995. Since then, Airtel has established itself pan-India targeting the entire population of India. In the last ten years Airtel has achieved many firsts and unique records: it was the first to launch nationwide roaming operations, it was the first to cross the one million and the five million customer marks. It was also the first to launch services overseas.

Today, Airtel innovates in almost everything that it presents to the market. An excellent example is Easy Charge – India's first paperless electronic recharging facility for prepaid customers. For these endeavours, Airtel has also been conferred with numerous awards. It won the prestigious Techies Award for 'being the best cellular services provider' for four consecutive years between 1997 and 2000 – a record that is still unmatched. And in 2003, it received the Voice and Data Awards for being 'India's largest cellular service provider', amongst others.

Bharti's true calling came in the mid 1990s when the government opened up the sector and allowed private players to provide telecom services. Bharti Enterprises accepted every opportunity provided by this new policy to evolve into India's largest telecommunications company and one of India's most respected brands. Airtel was launched in 1995 in Delhi. In the ensuing years, as the Airtel network expanded to several parts of India, the brand came to symbolise the very essence of mobile services. Airtel provides a host of voice and data products and services, including high-speed GPRS services. Airtel also offers a wide array of 'postpaid' and 'prepaid' mobile offers, with a range of tariff plans that target different segments. A comprehensive range of value-added, customised services are part of the unique package from Airtel. The company's products reflect a desire to constantly innovate. Some of these are reflected in the fact that Airtel was the first to develop a 'single integrated billing system'.

Evolution of Airtel as a Brand :

Bharti Enterprises wished to transform itself from a Delhi cellular operator to a pan Indian telecom operator. The company worked on a three-layered branding architecture :

- To create specific brands for each of its services
- Build sub-brands within each of these services
- Use Bharti as the umbrella brand

The brands identified to be retained for these services were – Airtel for its mobile operations, Touchtel – for its fixed line phones, IndiaOne for its NLD operations. In early 2001, The Bharti Mobile promoted AirTel cellular service went in for repositioning of its brand image. The new brand ethos it portrayed was in two distinct fashions – the tag line “Touch Tomorrow”, which underscored the leading theme for the new brand vision, followed by “The Good Life”, which underscored a more caring, more customer centric organization. This was aimed at re-engineering its image as just simply a cellular service, provider to an all out information communications services provider touch Tomorrow meant to embrace the new generation of mobile communication services and the changing scope of customer needs and aspirations that come along with it. The new communication was to portray new dimension in the cellular category. It went to symbolize something beyond the Internet, SMS, roaming, IVRS, etc. It symbolized the whole gamut of wireless digital broadband services that constitutes tomorrow’s cellular services. This branding came up with Touch Tomorrow.

From ‘TOUCH TOMORROW’ To ‘LIVE EVERY MOMENT’

In late-2002, Bharti Cellular Ltd. released a television commercial (TVC), which despite using the ‘oft-repeated’ celebrity endorsement route was unusual in terms of its celebrity selection. Instead of using the usual movie stars/sports celebrities, it chose one of the country’s most successful music composers, A. R. Rahman (Rahman) to promote its brand. The campaign attracted considerable media attention because this was the first time Rahman had agreed to do a television commercial and also because, Rahman had been paid Rs. 10 million for the campaign, a sum usually unheard of, for celebrity endorsers in India. The campaign received brickbats as well as bouquets in the media, both for the selection of Rahman and the TVC’s execution. However, Bharti claimed to have scored an ace in terms of getting Rahman to compose five exclusive symphonies downloadable as ring tones for Airtel users. The TVC was a part of the brand repositioning and restructuring efforts for Airtel, as part of which, Bharti changed the brand’s tagline in early – 2002 from ‘Touch Tomorrow’ to ‘Live Every Moment’. The company also decided to undertake a comprehensive brand building program for the company and chose the slogan ‘Unlimited Freedom’ for the same. Commenting on these changes, company sources

said, “Airtel’s brand identity and campaign will now have a new younger and international look and feel that builds on the earlier positioning.” Bharti’s massive media expenditure plans were no surprise, considering the fact that it was the largest cellular telecom company in the country – reaching over 600 million people in 16 (out of 29) states of India. The Airtel brand (and the pre-paid card service brand, Magic) has top-of-the-mind recall amongst cellular phone users and enjoyed a leadership position in most markets. Industry observers primarily attributed it to Bharti’s strong brand building and positioning strategies.

Amalgamation of the Brands

It was September 2004, when Bharti undertook yet another repositioning exercise. BTVL decided to unify its entire gamut of telecom services under the Airtel Brand. This was done with an intention to be seen as an integrated telecom services player rather than just operating in the mobile space. It was an attempt to change the perception from “Airtel equals mobile” to “Airtel equals telecom”, and position Airtel as a complete telecom services brand. The company’s telecom were clubbed under four heads – Airtel mobile services, Airtel telephone and broadband services, Airtel long distance services and Airtel enterprise services. With Airtel’s launch of Rs. 200 denomination cards in early 2005, Airtel has targeted the low usage segment, thereby offering services to cater to all segments. The strategy of Airtel is gradually shifting to the mass market. By targeting the segment of lower income group the brand is also changing its communication strategy from the premium brand or the brand for high class society to the brand for all segments.

Airtel as a brand seems busy in building a mass franchisee for its target market. But Mr. Sunil Mittal wants this brand to grow as the ‘Most Preferred and Respected Brand of India’. The sales driven communication has a limited ability to promote the brand as the ‘Most preferred and Respected Brand of India’. One needs to use neutral methods of communication and public relation tools for building this level of brand recognition.

Question :

- a) Analyze the brand image of Airtel and suggest suitable public relation and publicity strategy for making Airtel brand as the ‘Most Preferred and Respected Brand of India’.

398 – D09 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D09 : CORPORATE TAX PLANNING

Time : 90 minutes]

[Max. Marks : 25

Note : Answer *all* Sections. Marks are indicated against each Section.

SECTION – A

1. Answer **any five** of the following sub-questions. **Each** sub-question carries **one** mark. (5×1=5)
- Define Tax Evasion.
 - How is the residence of an assessee determined for income tax purposes ?
 - What are RPFs and PPFs ?
 - What deductions can be claimed while calculating income from other sources ?
 - "Income tax is a tax on income and not on receipt" comment with essential characteristics on the term Income.
 - Define Depreciation-tax shield.
 - What do you understand by TDS ?

SECTION – B

Answer **any two** of the following questions. **Each** question carries **five** marks : (2×5=10)

2. a) Explain when an income can be taxed under the head house property. How to calculate GAV and NAV ?
- b) From the following particulars compute the income from house property for the assessment year 2010-11 :

Nature of occupation	House No. 1	House No. 2
	S.O.P	L.O.P
Municipal value per annum	1,20,000	1,60,000
Municipal Tax	12,000	16,000
Rent received per month	–	20,000

[P.T.O.]

Repairs	22,000	44,000
Interest on loan taken for construction	20,000	40,000
Insurance	3,000	4,000
Rent collection charges	-	8,000
Cost of amenities : lift, water and lighting provided	-	40,000

3. a) Explain the various incomes that are taxable under the head income from business or profession.
- b) Mr. X, working in Western India Limited, Mumbai, has furnished the following details of his income for the previous year.
- Salary Rs. 24,000 per month.
 - Bonus equal to six months' salary.
 - Entertainment allowance at Rs. 500 per month
 - Personal medical bill of Rs. 10,000 were reimbursed by the employer.
 - His income from house property (computed) is Rs. 30,000 per annum.
 - His other incomes are : Interest on securities Rs. 6,000 and Interest on bank deposit Rs. 10,000.
 - He donated Rs. 2,500 to the Government for the promotion of family planning.
 - He paid Life Insurance Premium Rs. 4,500 during the year.

Compute the total income of Mr. X.

4. a) Explain the tax treatment with reference to Dividend.
- b) You are the Income Tax Officer assessing the Income Tax Returns of X Limited. On scrutiny of the records, you come across the following :
- An equipment purchased for Rs. 2 lakhs has been debited to the P and L Account as purchases.
 - A machine has been comprehensively overhauled, involving an expenditure of Rs. 5 lakhs. The overhaul increases the capacity by 20% and enhances the asset life by 5 years. The overhauling costs have been debited to repairs and maintenance.

- iii) Loans have been received to the extent of Rs. 15 lakhs. It is suspected that these amounts are unaccounted sales, disguised as disguised. Your suspicions are confirmed when the lender are untraceable and no TDS of interest payments are recorded.
- iv) Closing inventories have been valued at Rs. 12 lakhs as at 31.3.2010. The stock statements submitted to the banks total to a value of Rs. 15 lakhs.
- v) Interest cost includes interest of Rs. 1 lakh paid to a bank on behalf of a group company that has a weak financial position.

Explain the tax treatment in respect of each of the above, giving sound reasons.

SECTION - C

5. Answer the given below exercise. It carries **ten** marks. (1×10=10)

Mr. ABC, a businessman provides the following P and L Account information for the year ending 31.03.2010 :

Salary to staff	60,000	Gross Profit	2,30,500
Salary to Mr. ABC	12,000	Commission and brokerage	20,000
Rents and rates	18,000	Sundry income	5,000
General Expenses	15,000	Rent from House Property	30,000
Advertising and publicity expenses	(letout) 10,000	Interest on bank deposit	5,000
Travel expenses	6,000	Dividend from 'X' Ltd	10,000
Income tax	4,000	Agriculture income	25,000
PBD	1,000	Profit on sale of land and building	20,000
Bad debts	2,000	Winnings from lotteries	34,500
Depreciation	8,000		
Loss on stock	3,500		
Loss of plant by fire	9,000		
Interest of bank loan taken for purchase of building	2,500		
Interest on capital	9,000		

Charity	1,000		
Donation to NDF	5,000		
Repairs and maintenance	2,000		
Municipal tax on house			
property	3,000		
Purchase of new machine	25,000		
Wealth tax	10,000		
Print and stationary	1,500		
Subscription to trade			
association	2,500		
Net profit	1,70,000		
Total	3,80,000	Total	3,80,000

Adjustments :

- General expenses include Rs. 5,000 being cost of 20 gift packets given to esteemed customers during annual program of the business and Rs. 6,000 for entertainment of the business customers.
- Advertising expenses include, Rs. 2,500 to a political party during the year.
- Depreciation as per IT Act amounting to Rs. 6,500.
- He earned Rs. 30,000 from cloth business which was omitted in the books of a/c.

4. Compute his total income for the A. Y. 2010-11.

399 – D10 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D-10 : CUSTOMS AND EXCISE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **10** out of 12 questions. **Each** carries **1** mark : **(10×1=10)**

- What is the difference between Sales tax and Excise duty ?
- Making Masala powder is a manufactured product. Explain.
- What are the conditions for the applicability of CST Act ?
- Is conversion of Betel nut to Supari a manufacturing process ? Explain.
- What do you mean by wealth tax ?
- A merchant manufacturer gets the goods manufactured according to his design and specifications from a job worker. Who will be called as the manufacturer under the Central Excise Law ?
- Can mere re-packing or labelling be treated as “deemed manufacture” for excise duty purposes ?
- ‘Brand owner is considered as the manufacturer under Central Excise’. Comment.
- Mention the drawbacks of customs duties paid.
- What is CETA ?
- Mention the exemptions for SSIs on exports.
- State the meaning of excisable goods.

SECTION – B

Answer **4** out of 5 questions. **Each** carries **5** marks : **(4×5=20)**

- Illustrate the term ‘Goods’ under the CETA.
- What do you mean by ‘Custom duty’ ? Write nature and types of custom duty in India.

[P.T.O.]

4. Explain whether the following are excisable or not :

- a) Plant and Machinery assembled at site
- b) Electricity
- c) Gas steam
- d) Waste scrap like dross, skimming, bagasse
- e) Vanaspati.

5. 'Goods are excisable even if exempt from duty'. Explain.

6. State the history, objects and main features of Central Sales Tax Act 1956.

SECTION – C

Answer **any 1** from the following. It carries **10** marks : (1×10=10)

7. Write short notes on **any 2** of the following :

- a) Determination of value when goods are manufactured on job basis.
- b) E-payment of Excise duty.
- c) Appeals to appellate authority under CST Act.

8. Briefly explain the documents required for filling claim of rebate of duty on export of goods under rule 18 of the Central Excise Rules. Also write a short note on the deficiencies of the VAT system.

SECTION – D

Compulsory :

10

- 9. a) Where from bulk packing, repacking of small packets is done for being marketed, is there "manufacture" as per Central Excise Act ? Can it be said that here is 'deemed manufacture', where in respect of ready to market imported packs, affixing a sticker containing importer's details ? MRP, etc. is done.
- b) Mr. X, Cost Accountant rendered taxable service to Vishwa Cement Ltd. In this regard the company sent 200 cement bags free of cost, for the house construction of Mr. X. Explain how the value of the taxable service will be determined in this case. Will your answer be different if the service had been rendered free of charge ?

400 – D13 – IVSMBA – CBCS – M – 11

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2011

D13 : CAREER PLANNING AND DEVELOPMENT

Time : 1½ Hours]

[Max. Marks : 25

SECTION – A

Answer **any 5** of 7 sub-questions. **Each** sub-question carries **one** mark. (5×1=5)

1. a) What is a career ?
- b) What is career planning ?
- c) What is career development ?
- d) What is career strategy ?
- e) What is a career choice ?
- f) What are career anchors ?
- g) What is an integrated career development ?

SECTION – B

Answer **any two** of the following questions, **each** carries **5** marks (Q. 2 to Q. 4) : (2×5=10)

2. Discuss role of mentoring in career development.
3. Discuss organisation's role in career development of its employees.
4. What are the likely fall out of unplanned career ?

SECTION – C

Answer the following case study. This Section carries **10** marks. (1×10=10)

5. Ramesh Talwar comes from a small village with a population of 1000. He had his early education in Kannada medium. Because of his good aptitude he has cleared the test well and got admitted to a good school of business. He has struggled hard to improve his English. He belongs to the reserved category where there are special reservations. He appears to be promising. He has come to you for career guidance. Discuss how will you go about the same. What would be your advice assuming that you have only this information and you don't talk to him ?

813 – IVSENG – CBCS – OE – M – 11

FOURTH SEMESTER M.A. (CBCS) DEGREE EXAMINATION, JUNE 2011

ENGLISH

Paper – 4.5 : Communicative English (Part – II) (OEC)

Time: 3 Hours]

[Max. Marks: 75

Instruction: Attempt all the five questions.

1. Identify the conditionals in the following sentences :

- a) i) What would you do if you became a crore-pati ?
ii) My father would be angry if I did not study.
iii) Had I any money, I would give it to you.
iv) Were my brother here, he would protect me.
v) If it stops raining, we can go out.
vi) You would not miss the train, if you had come early.
- b) Complete the sentences with able to/can/can't/ could/ couldn't + one of these verbs – eat, hear, run, sleep, wait, come.
i) I'm afraid I _____ to your party today.
ii) In the sports meet he _____ 100 metres in 11 seconds.
iii) I am not in a hurry, I _____ for you.
iv) He was so hungry, he said the he _____ 10 rotis.
v) _____ you sleep well last night ?
vi) Gauri _____ drive the car fast as she is still learning.
vii) _____ you _____ the song ?
viii) My mother _____ play the sitar.
ix) Because we _____ persuade them, they agreed to come. (6+9=15)

2. a) Identify the types of clauses :

- i) He saw that the clock had stopped.
- ii) I think you have made a mistake.
- iii) Will you wait till I return ?
- iv) You will pass if you work hard.
- v) Fools rush in where angels fear to tread.

[P.T.O.]

- vi) He tells a story that sounds fantastic.
- vii) This is the house my grandfather built.
- viii) I will come when I am free.
- ix) They can stay where they are.

b) Frame (six) WH-questions with the following :

How, where, which, why, who, when.

(9+6=15)

3. a) Write an essay on **any one** of the following :

- i) Honesty is the best policy
- ii) Sportive spirit
- iii) Ambition in life.

b) Write a dialogue of a telephone conversation between a doctor and a patient/
station master and a passenger.

(9+6=15)

4. a) Write a personal letter to a friend about your future plans or an official
application to the principal for the job of a lecturer in a college.

b) Attempt to write a self-introduction highlighting your qualification and
ability.

(9+6=15)

5. a) Construct a dialogue where a candidate faces interview with an employer for
the job of a college teacher or Bank officer.

b) Narrate a sight seeing experience.

(9+6=15)



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**4th Semester
Question Papers
June 2012**

Batch – 2010-12



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D01 : ENTREPRENEURSHIP DEVELOPMENT

Time: 3 Hours]

[Max. Marks: 50

SECTION – A

1. Answer **any 10** sub-questions out of 12. **Each** sub-question carries **one** mark. **(10×1=10)**
- What do you mean by Entrepreneurship ?
 - Define Medium Enterprise.
 - What is Venture Capital ?
 - List out the types of Entrepreneur.
 - Mention the Psychological factors of Entrepreneurship.
 - Identify the Institutions supporting the Women Entrepreneurship in India.
 - What are the basic objectives of a Project Report ?
 - Define NSIC.
 - What is Provisional Registration of SSI ?
 - Who is a Father of Achievement Motivation Theory ?
 - What do you mean by Drone Entrepreneur ?
 - Define Venture Capital.

SECTION – B

Answer **any 4** questions out of 5. **Each** question carries **five** marks. **(4×5=20)**

- Describe the role of Government in the development of SSI.
- Explain the need theory of motivation.
- Discuss the New Economic Policy for SSI.
- Explain the various characteristics of Entrepreneurial.
- What are the objectives of EDP programs ? Discuss.

[P.T.O.]



SECTION - C

Answer **any 1** question out of 2. It carries **ten** marks. (1×10=10)

7. Explain the procedure to start small scale industries.
8. Describe project report. Discuss the contents of project report.

SECTION - D
(Compulsory)

9. Read the following case and answer the questions given at the end.

10

Case Study :

Thermal interface products-probably not something with you're familiar.

However, these products help to keep important equipment such as computer systems, power-conversion equipment, telecommunications hardware, entertainment products and automotive electronics cool so they can operate without melting down from the heat generated by the equipment components. Back in 1988, Carol Latham, a staff chemist at British Petroleum, was convinced that polymers (plastic) could help to solve the heat problem. However, Latham's bosses didn't share her enthusiasm or excitement. Her appeal for funding to pursue commercial venture creating polymer-based compounds went nowhere. Rebuffed by her employer, Latham decided to launch a business on her own. With no funding and nothing to sell, but convinced that her basic concept was solid. Latham jumped on the Entrepreneurial bandwagon in 1992. She was certain she could develop her idea into an actual product.

As any good Entrepreneur should, she drafted (and redrafted) a business plan. With that plan, she was able to raise an initial \$70,000 from family, angel investors, and friends. Laboring long hours in her basement using a kitchen blender, cookie sheets, and mixing bowls, she worked on turning polymer-based compounds into commercial products. Soon she had samples of an actual product super thin polymer sheets designed to fit between computer components. Initial customers, including IBM and Silicon Graphics, loved the product. Now, with those early sales, getting funding wasn't at all difficult. Infact, new investors were fighting to get in.



New, more than 10 years later, Latham's vision is a company with 12 products sold around the world, approximately 120 employees, and \$ 15 to \$ 20 million in annual revenues. Thermagon supplies thermal solutions that are innovative. Its website declares, "If you can imagine it, we can keep it cool," Thermagon has experience an exciting period of explosive growth and believes that its long-term outlook it rosy.

Questions :

- a) Carol Latham is an anomaly. A successful female who has build' a thriving Entrepreneurial venture in a scientific, high-tech field. To what do you attribute her success ? 4
- b) What types of growth challenges might Thermagon experience if it continues its "explosive" growth ? How could Latham prepare the company for those challenges ? 3
- c) Pretend that you're Carol Latham. What advice would you give other aspiring women Entrepreneurs ? 3



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D02 : MANAGEMENT CONTROL SYSTEMS

Time : 3 Hours]

[Max. Marks : 50

Instructions : i) Please be **clear and precise**.
ii) Support your answers with suitable examples.

SECTION – A

1. Answer **any 10** sub-questions. **Each** carries **1** mark. (10×1=10)

- a) Responsibility center
- b) Profit center
- c) Investment center
- d) Revenue center
- e) Expense center
- f) Balanced score card
- g) Differentiated strategies
- h) Project control
- i) Multinational control
- j) Services control.

SECTION – B

Answer **any four** of the following. **Each** carries **5** marks. (4×5=20)

2. Asked to evolve a management control system for an educational institution offering post graduate education in management what factors do you consider as important.
3. A FMCG organisation engaged in selling refrigeration, washing machines, TVS etc. is having extensive network in North Karnataka with 7 sales representatives, 25 dealers and 13 warehouses. Company wants a sales growth of 25%. Assume you are appointed as regional manager sales discuss how would you go about achieving these objectives.



4. A manufacturing organisation has a four stage production process with ABCD departments. Product raw material is transferred to A section at Rs. 20 a unit which after processing transfer at 25 rupees. B transfers the product at 35 rupees C transfers the product at 42 rupees and finally D transfers the product to packing department at 50 rupees. What are the benefits of such a transfer price within organisation ?
5. Discuss the relationship between strategic management process and management control system.
6. Discuss balanced score card approach in detail and illustrate its benefits.

SECTION – C

Answer **any one** of the following questions. This carries **ten** marks. **(1×10=10)**

7. Explain management control in services organisation.
8. Explain with suitable example of MCS in Multinational Corporations.

SECTION – D (Compulsory)

9. Analyse and discuss the following case. This carries **10** marks. **(1×10=10)**

India is a largest democracy in the world. It has a great history and great traditions. It has a very illustrious freedom struggle. When it won independence there were dreams of creating a 'Ramrajya'. There was a mission to remove poverty hunger illiteracy and make it a healthy country.

- a) Have these vision and mission fulfilled ?
- b) What were the strategies adapted ?
- c) Have the strategies been implemented fully ?



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D04 : PROJECT MANAGEMENT

Time : 1 ½ Hours]

[Max. Marks : 25

Note : Answer **all** the questions. Marks are indicated against **each** Section.

SECTION – A

1. Answer **any 5** of the following sub-questions. **Each** sub-question carries **one** mark. (5×1=5)
- What is a project proposal ?
 - What is meant by Project Review ?
 - What are the various sources of project funding ?
 - What is resource smoothing ?
 - What is meant by crashing of project time ?
 - What is project contract ?

SECTION – B

Answer **any 2** of the following questions. **Each** carries **five** marks. (2×5=10)

- "Project feasibility is a complex issue which involves appraisal of all aspects of starting a business". What are the aspects required to be analyzed ? Elaborate with examples.
- Why is a Project Management Information System of immense importance in a project ? Discuss the objectives of Project Management Information System. In designing a Project Management Information System what parameters are to be spelt out clearly ?

Year	1	2	3	4
Capacity utilization (%)	50	55	60	65

[P.T.O.]



4. a) Why the companies use Network Techniques ? Explain the procedure involved in CPM analysis.
- b) A project consists of the following activities represented in terms of preceding and succeeding events :

Activity	Mean Time (in weeks)	Optimistic Time (in weeks)	Pessimistic Time (in weeks)
1 – 2	4	2	6
1 – 3	2	1	3
1 – 4	3	1	5
2 – 4	5	3	7
3 – 4	6	4	8
4 – 5	3	2	4
5 – 6	3	2	4
2 – 5	1	0.5	1.5
4 – 6	5	4	6

- i) Draw the network diagram
- ii) Determine the critical path
- iii) Find the standard deviation of the critical path duration.

SECTION – C

(Compulsory)

5. Read the given below case and answer whether the project is feasible or not. This carries **10** marks.

X. Ltd., an existing company, is considering a new project for manufacture of pocket video games involving a capital expenditure of Rs. 600 lakhs and working capital of Rs. 150 lakhs. The capacity of the plant is for an annual production of 12 lakhs units and capacity utilization during the 6-year working life of the project is expected to be as follows :

Year	1	2	3	4 – 6
Capacity utilization (%)	50	66.67	90	100



The average price per unit of the product is expected to be Rs. 200, netting a contribution of 40%. Annual fixed costs, excluding depreciation, are estimated to be Rs. 480 lakhs per annum from the third year onwards, for the first and second year it would be Rs. 240 lakhs and Rs. 360 lakhs respectively. The average rate of depreciation for tax purposes is 33.33% on the assets as per WDV method. No other tax reliefs are anticipated. The rate of income tax may be taken at 35%.

At the end of the third year, an additional investment of Rs. 100 lakhs would be required for working capital.

The company, without taking into account the effects of financial leverage, has targeted for a rate of return of 15%.

You are required to indicate whether the proposal is viable, giving your working notes and analysis.

Terminal value for the fixed assets may be taken at 10% and for the current assets at 100%. Calculation may be rounded off to lakhs of rupees.



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D05 : RURAL MARKETING

Time : 1½ Hours]

[Max. Marks : 25

Instructions : All sections are **compulsory**.

Read instructions given at **each** Section.

Relevant illustration must be **provided**.

SECTION – A

1. Answer **any 5** sub-questions, **each** carries **1** mark : (5×1=5)

- Define rural marketing.
- What is 3 tier Panchayati Raj structure ?
- What is composition of non-farm sector ?
- What is 'KAP' in rural studies ?
- What are co-operative societies ?
- What is 'BOP' as mentioned by C. K. Prahalad ?

SECTION – B

Answer **any two** of the following questions, **each** carries **5** marks. (2×5=10)

- Explain the rural economic structure.
- Explain the 4 AS of rural marketing.
- Explain the various media to reach rural markets effectively.

SECTION – C

Compulsory

5. Read the following case and answer the questions given at the end :

Hindustan Unilever Lever Ltd ; Project Shakti A Rural Initiative

The trigger point came when a local firm Nirma, through its new product formulation, pricing and distribution challenged HUL's detergent business. Nirma's attack from below made HUL realise its vulnerability as well as identify a new opportunity. Since then, HUL has launched various initiatives to reach out to the rural consumer.



It has changed its product formulations and deliveries. It has begun a number of initiatives in terms of widening distribution reach through traditional as well as unconventional channels. HUL has also empowered rural women by assisting them in obtaining financial assistance through its project Shakti.

Everybody wants brands. And there are a lot more poor people in the world than rich people. To be a global business and to have a global market share you have to participate in all segments.

– Keki Dadiseth, erstwhile Chairman, HUL.

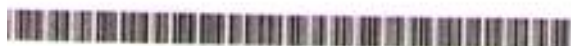
The basic objective of Project Shakti is to economically empower underprivileged rural women by creating income-generating capabilities and providing a sustainable micro-enterprise opportunity in addition to improving rural living standards through health and hygiene awareness.

– Sharat Dhall, Marketing Manager – Rural, HUL

NCAER projections indicated that the number of “middle income and above” households was expected to grow to 111 million in rural India by 2007, compared to 59 million in urban India. Gone were the days when a rural consumer had to go to a nearby town or city to buy a branded product. The growing power of the rural consumer was forcing big companies to flock to rural markets. At the same time, they also threw up major challenges for marketers. Servicing rural markets involved ensuring availability of products through a sound distribution network, overcoming prevalent attitudes and habits of rural customers and creating brand awareness. Price-sensitivity was another key issue.

Rural income levels were largely dependent on the vagaries of monsoon and demand was not easy to predict. Thanks to TV, consumer awareness in rural areas had increased. Rural expenditures on Fast Moving Consumer Goods (FMCG) were growing at an impressive rate of 20-25%. Several companies were taking rural marketing seriously, one of them being Hindustan Lever Ltd. (HUL), Unilever's Indian subsidiary.

In 2004, HUL was India's largest FMCG company, with 30 power brands (Exhibit :I), turnover of over Rs. 10,000 crores and 40,000 employees. HUL derived around 50% of its sales from rural areas. HUL's rural marketing initiatives began way back in 1988, when the company had launched 'Wheel' for the rural and lower income urban consumer. These efforts have intensified since the late 1990s when HUL like many other companies faced flat growth in the urban markets. In early 2004, as it reviewed its past performance, HUL realized that bulk of its future growth was likely to come from rural areas. The challenge for HUL was to exploit this opportunity in a profitable manner.



Background Note

HUL's history could be traced back to 1885 when the Lever Brothers set up "William Hesketh Lever", in England. In 1888, the company entered India by exporting 'Sunlight', its laundry soap. In 1895, the Lifebuoy soap was launched in India followed by 'Pears' in 1902, 'Lux' flakes in 1905 and 'Vim' scouring powder in 1913. In 1930, the company merged with 'Margarine Unie' (a Netherlands based company which exported vanaspati to India), to form Unilever. In 1931, Unilever set up its first Indian subsidiary, the Hindustan Vanaspati Manufacturing Company for production of vanaspati...

Reaching Out the Rural Consumer :

Prior to the late 1990s, HUL like any other company had used traditional modes of reaching out to the rural consumer – wholesalers and retailers...

Product Development

HUL's experience with rural consumers dated back to the mid-1980s, when Nirma had been a serious threat to HUL's detergent business. Nirma's success demonstrated that rural India did have the money and willingness to buy packaged goods...

Communication

Mass media reached only 57% of the rural population. HUL realized that it had to use unconventional media to enhance awareness. In late 1999, HUL engaged Ogilvy Outreach, to take care of its rural communication campaign...

Looking Ahead

India's rural population comprising 12% of the world's population presented a huge, untapped market. HUL had signaled its commitment to the rural market in various ways. Management trainees had to begin their career with the company by spending a month or two in a rural village. Senior managers continued to emphasize the importance of rural markets.

Questions :

- Discuss the benefits of Project Shakti to rural India.
- Analyze the HUL strategies to reach rural India and devise a plan to reach rural India.
- Discuss the potential benefits to HUL from Project Shakti.

(3+4+3=10)

1205 – D06 – IVS MBA – CBCS – J – 12

1205 – D06 – IVS MBA – CBCS – J – 12

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012 D06 : INTERNATIONAL MARKETING MANAGEMENT

Time: 3 Hours]

[Max. Marks: 50

Instructions: 1) Answers should be to the **point-concept** focussed.
2) Suitable examples may be provided to justify your view-point,
wherever necessary.

SECTION – A

1. Explain in brief **any 10** of the following terms. **Each** carries **one** mark : **(10×1=10)**
- a) Global Marketing.
 - b) Clearing and Forwarding Agent (CFA).
 - c) Self-reference criterion.
 - d) Composition and Direction of trade.
 - e) Dumping.
 - f) National treatment.
 - g) Letter of credit.
 - h) Generalized System of Preference (GSP).
 - i) Emic and Etic Approach in International Marketing Research.
 - j) Tariff Barriers.
 - k) Latent markets.
 - l) Green Field Operations.

SECTION – B

Answer **any 4** questions out of the following **5** questions. **Each** question carries **5** marks : **(4×5=20)**

2. Explain in brief the functions of the World Trade Organization (WTO). What are the major principles of multi-lateral trading system ?
3. "Documentation is a crucial activity of an export transaction". Critically examine the statement and discuss the consequences of incomplete documentation.

[P.T.O.]



4. Critically evaluate the factors influencing international pricing decisions.
5. Distinguish between push and pull strategies. Explain the international marketing situations in which each of them are suitable.
6. Why distribution decisions are relevant in International Marketing ? Explain the criteria for selection of distributors in International markets.

SECTION – C

Answer **any 1** question from the following. It carries **10** marks :

(1×10=10)

7. Distinguish between 'Waterfall' and 'Sprinkler' strategies for launching new products in international markets. Identify the strengths and weaknesses of these approaches.
8. Explain the strategies for building brands in international markets considering tangible product components and intangible product components.

SECTION – D

(Compulsory)

9. Read the case study Maruti Suzuki and answer the questions given at the end.

(2+2+2+2+2=10)

Case study : Maruti Suzuki

The Maruti Suzuki A-Star vending its way through the Swiss Alps stops a group of Indian tourists in their tracks. The shock of actually seeing a home-grown car in a plush western European destination leads to gasps all around. But what the tourists see is nothing new for Maruti Suzuki, exporting as it does 1,40,000 units annually to 109 countries now.

That's far cry from the first batch of 102 cars the company exported to Bangladesh, Bhutan and Nepal in 1987. "At that time, India was still perceived as a third world country. The idea of exporting a car to some of the most advanced nations was itself very audacious", says Mayank Pareek, Managing Executive Director (Sales and Marketing) at Maruti Suzuki India.

Define high domestic demand in 1986-87, the company got into exporting cars. The premise then was that unless you challenge yourself against the best in the world, unless you benchmark against the best in the business, you will not be able to develop the quality and productivity levels that are required to survive in a competitive market.

That thinking has definitely helped. Today, the Maruti manufacturing system is in a position to meet the demands of countries across the world. So, if one car on the assembly line is being readied for the Netherlands, the next one is being made for Chile, and the third for Bangladesh. This has happened because production systems are flexible, automatic and computerized, enabling it to manage this complexity of business. As a result, today the company is a dominant player in the small car market in many European countries and sells cars on the basis of lower cost of ownership including low maintenance and high fuel efficiency.

- 0) In FY2010, Maruti exported 1,47,575 units to a European market that was witnessing a boom thanks to the vehicle scrappage incentives offered by several governments. During that year, 77 per cent of exports went to Europe. However, realizing that the incentive will not last forever, Maruti began working pro-actively on developing non-European markets. In FY2011, Maruti focused its energies on developing existing non-European markets such as Australia and Indonesia while also exploring new markets in West Asia and Latin America.

The shift in focus led to Europe contributing only about 34 per cent to export sales, with non-European countries accounting for the rest. For FY 2011, the company reported a fall in exports – cushioned by the sales in new markets – at 1,38,266 units.

Exploring Uncharted Territories

One of the biggest achievements of Maruti Suzuki has been its ability to open up new markets on a regular basis. For example, in 1987, the company ventured into Hungary. It is now a leader in the small car segment in the Netherlands (it sold 17,126 units in FY2011). Maruti's choice of markets has been quite distinctive. Breaking away from the obvious, the company also exports to less popular markets such as Algeria, Egypt and Morocco in Africa; Chile, Peru, Panama and Uruguay in Latin America; Sri Lanka, Indonesia, Israel and the Philippines in Asia, among others.

How does Maruti manage to do this ? Pareek says Maruti continuously strives to match the right fit between the product and the customer needs in the quest for new markets. He explains that the company identifies a target market by studying the socio-economic conditions before venturing there. Banking upon Suzuki's strong distribution network, the company creates awareness and educates the end-user. Africa, for instance, was used to driving large used cars imported from the US and elsewhere. The company educated end-users about the benefits of a brand new car and fuel economy.



The next critical step in the export process is the timely delivery of the vehicle from India to distributors around the world. Pareek says logistics is a humongous task mainly because of the geographical diversity of Maruti's export markets. The company has created two facilities – at the Mundra and Bomany ports. Apart from contracts with global shipping lines, it has invested over Rs. 100 crore in a pre-delivery instruction centre at Mundra, from where the cars are loaded into ships.

Accepting Brand India

The benefits of exports do not end there. They create a degree of respect among global peers for the India-made car. In 2009, Nissan Motor signed a contract manufacturing agreement with Suzuki Motor Corp. to sell Maruti A-Star under the Nissan badge Pixo in certain European markets. Pareek says the Nissan contract was about synergies. Through the pact, Maruti's product quality got an endorsement and higher volumes led to cost-efficiency. For Nissan, it was about bringing in a highly fuel-efficient car under its brand name. The A-Star, one of the most fuel-efficient cars in Europe, is sold as Suzuki Alto in Europe, Suzuki Celario in non-European markets and as Maruti Suzuki A-Star in and around India. The company expects to cross the cumulative export milestone of a million units by April 2012, with over 25 per cent of the sales contributed by the A-Star.

Championing Quality

One big advantage Maruti has is the Japanese connection – Suzuki. Since 1986-87, Maruti has sold all its small cars – 800, Zen, Alto and A-Star under the popular Suzuki brand Alto, leading to a seamless integration with Suzuki's product portfolio in export markets.

The challenge for Maruti was internal. "Suzuki was very clear that quality should never be compromised", says Pareek. Although Maruti had been making cars for three years in 1987, it had the big task of scaling up quality to become globally competitive. Amidst a nascent auto industry, the car maker realized that to improve the quality of the end product, it would have to create a vendor base competent enough to supply as per global standards. "In our time, there was nothing. We had to literally hand-hold people and show how to work. We had to get global collaborations for domestic vendors to make components," says Pareek.

The company brought in foreign collaborators and created as many as 14 joint ventures to develop a vendor base. "Then, India was not a hot destination for foreign capital. Since nobody knew a third party, in many cases we stood guarantee. We were silent partners in these joint ventures, putting in money," he says. Maruti also started a vendor development programme in which company employees would

be stationed at vendor facilities to educate them about Maruti's production and quality systems. The programme called 'Shikhar' is still on with Maruti's team working with vendors to identify quantifiable improvement areas.

Overcoming the quality challenge proved to be a boon for the entire industry as now the country has a vendor base which supplies to manufacturers worldwide. It has also led to global manufacturers setting up shop in India. "Leadership is not about benefiting yourself, but benefiting the industry at large," adds Pareek.

As a leader, Maruti Suzuki helped create not just a thriving local auto industry, but also opened doors for firms from various industries to tap unexplored markets. Pareek says that many firms from different sectors consult Maruti about its strategy for approaching new markets. Without naming the firms, he says that mainly people from two-wheeler, logistics and consumer durable industries turn to Maruti for guidance.

On the back of its leadership in the small car segment, Maruti will continue to expand in non-European regions. It believes that African and Latin American countries hold huge potential. Pareek is categorical when he says : "We believe there is a big future in small cars".

Source : Business World, March 19,2012

Questions :

- a) What were the objectives of Maruti Suzuki to export its cars in overseas markets ?
- b) How did Maruti Suzuki select its markets and marketing strategies to grab those markets ?
- c) According to you, what benefits did accrue to Maruti Suzuki for venturing into overseas markets.
- d) Why Maruti Suzuki is harping on non-European markets, particularly Africa and Latin America ?
- e) Did association with Suzuki Motor Corp. have any impact on Maruti's outlook towards exporting its small cars ?

1206 – D07 – IVSMBA – CBCS – J – 12



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012 D07 – ADVERTISING MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

Instructions : All Sections are compulsory.

Read instructions given at each Section.

Relevant illustrations must be given wherever required.

SECTION – A

1. Answer any 10 subquestions, each carries 1 mark. (10×1=10)
- Define Advertisement.
 - What do you mean by mass media ?
 - Define copy writing.
 - What do you mean by full service ad agencies ?
 - What do you mean by 'encoding' of communication model in relevance with advertising ?
 - What do you mean by media vehicle ?
 - What do you mean by 'props' ?
 - What is narrow casting ?
 - What is interactive media ?
 - What is day after recall test ?
 - What do you mean by trade advertising ?

SECTION – B

Answer any four questions, each carries 5 marks. (4×5=20)

- Explain three media scheduling methods.
- Discuss the significance of advertising in consumer decision making.
- What are the elements of print copy ?



5. Reach Vs Frequency.
6. Explain hierarchy of effects model.

SECTION – C

Answer **any one** question, which carries **10** marks.

(1×10=10)

7. Explain the various way's an advertising message can be presented.
8. Explain different types of media. Add a note on merits and demerits of each media.

SECTION – D (Compulsory)

9. Read the following case and answer the questions given at the end :

Advertising Strategies of The Times of India : A Case Study

The Times of India (TOI) is one of the leading newspapers in India. It is the largest circulated English newspaper in India. It represents the growing influence of Indian middleclass and the value of English education in the country. The Chief Manager of advertising at The Times of India was evaluating effectiveness of its campaign in building The Times of India as a national brand. Most of the advertising in the past has been functional in nature. It has concentrated on promoting Times of India as a brand with functional elements like 'largest circulated 'English newspaper; most up-market newspaper; the newspaper with a grip on future and other relevant functional attributes which are common for a newspaper. Recently they have shifted to emotional platform where the newspaper is being projected as something that chronicles the aspirations of Indians. It reflects struggle, turbulence, success and failure in an Indian's life.

India as a Nation of Newspaper Readers

There are 300 newspapers in India. The Times of India is the largest English newspaper in India. There are more than 8 million readers who pick up TOI everyday in India. This represents a growth of almost 30% to the previous year and defies the gleaming outlook towards newspaper industry due to advent of television in India. It is the reigning king in most of the cities in India. The Times of India offers the largest reach among newspapers in socio economic categories most coveted by advertisers – Sec. A and Sec. B and eight of every ten readers belong to Sec. B class. It is ranked as the six best newspapers of the world. Just ten years ago this newspaper was sold only 845000 copies and today its circulation



has gone well above three million copies a day. The company has followed a world war – II strategy called *pincer movement strategy*. It is based on twin thrust of editorial value additions and audacious pricing. More readers chose times of India because it gives them more for less.

Times of India – The Newspaper Product

The Times of India as a newspaper offers a buffet of contents spread over a diverse range of interesting. From hard, political analysis to soft trend related news reports, to spiritual and metaphysical stories. News in developed and interpreted with a more local focus and an equally strong global context. There is a strong emphasis on encapsulating news in lucid info graphs and illustrations. Cartoons and caricatures are used to create humor and cheer them for the day ahead. News stories are kept short and crisp to save the reader's time. A typical paper runs into anywhere between 24 and 32 pages and carries daily city centric life style and other supplements such as Delhi Times, Bombay Times, Kolkata Times and related supplements like Education Times (Education), Ascent (Careers) and Times Property (Real Estate). The supplements recognize the reader's widening scope of interests. Across the main newspaper and the supplements, there is a strong emphasis on local content. Individual editions reflect the local character of their geographic region while being true to the brand philosophy to the core. In May 2002, TOI came out with a slicker launch in international standards. In 1992, with a invitational price offer, the cover price was halved and the content in the newspaper was dramatically increased. Primed up local coverage, additional pages for sports, business and entertainment with color, graphics, cartoons became the key elements of Times of India new editions.

In June 2003, The TOI offered its Hindi newspaper Navbharat Times (NT) with the English newspaper at a special price of Rs. 75 per month. It was a great scheme as existing readers of Navbharat Times got an opportunity to read the English newspaper for only a small amount. Moreover, people could buy a package for their family. Both the newspapers have different editorial feel and frequently varying viewpoints. So the reader got a chance to have different perspective of exposure. In less than 30 days, The TOI-NT combo could move 200,000 orders. In July 2003, TOI offered its second combo offer TOI with Economic Times at the same attractive price of Rs. 75 and the response was overwhelming. In early 2003, TOI in Delhi became the first newspaper to go full colour. This was in line with company's urge to innovate and the reader's sensitivity to style and penetration. TOI embraced technology in earnest in the whole value chain. From receipts of



advertising to production of the newspaper, the company makes extensive use of technology; allowing the newspaper to interact with customers and advertisers on real time basis, coordinate the scheduling and page making functions and print and volume smoothly on a sustained basis.

The advertising campaigns can be classified as a set of unified and well planned programs in which the finger is on the pulse of the audience. The advertising campaign of TOI tries to touch every Indian's life. They have moved from functional, circulation based advertising claims to establish an emotional chord with readers. They have used a set of emotions from hard reality to humor; from slice of life creative to those celebrate a day in an average Indian's life. The common thread has been a distinct 'true to India' style, which has led to appreciations from readers and a host of awards in various advertising functions. The campaigns represent the period in which we live. The 50 years of freedom campaign launched in 1997 brought out the various facets of life in India. The advertisements have highlighted the 'Indian-ness' in all the campaigns and reflected how TOI is a part of this great journey of Indian-ness. Now they need to move ahead and develop a campaign which can highlight their success and also build similar brand values across all the newspapers and supplements.

- a) What factors have contributed to the success of Times of India ?
- b) Evaluate the advertising campaign of Times of India. What are the learning lessons from these campaigns ?
- c) Suggest an advertising campaign for Times of India covering the objectives, message and media decisions. (3+3+4=10)



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D08 : SALES PROMOTION MANAGEMENT

Time: 1½ Hours]

[Max. Marks: 25

SECTION – A

1. Answer **any 5** sub-questions out of 6. **Each** sub-question carries **one** mark. (5×1=5)

- What is consumer-market sales promotion ?
- What is media cluster ?
- What is sweepstakes ?
- What is corporate advertising ?
- List down the tools of public relations.
- What are the basic areas of advertising regulations ?

SECTION – B

Answer **any 2** of the **3** questions. **Each** question carries **5** marks. (2×5=10)

- Explain with suitable examples the techniques used for consumer-market sales promotion.
- Describe the two basic strategies a firm can select in determining its approach to the public relations function.
- Quoting a suitable example, explain what is comparison advertising and why does this kind of advertising need a special set of guidelines to prevent unfair competition ?

SECTION – C
(Compulsory)

5. Read the following case and answer the questions that follow the case : 10

Irene Freitas knew she faced an uphill battle. Irene has been the marketing director for the highly successful Phil's Fabulous Pastries for the past seven years. Phil's is well known across the East Coast for cinnamon rolls, turnovers, twists and a variety of fruit-laden pastries. Many of its customers are highly brand loyal, and many smaller cafés and coffee shops (although not Starbucks) feature Phil's pastries.



Phil Diamond, CEO of the company, decided that the firm had saturated the market place. Expansion to the Midwest invites competition from many highly successful Chicago and Kansas City-based pastry companies. The idea of moving farther west was not inviting, because Phil was concerned that his company could not compete well there either.

Phil decided to consider the possibility of expanding into Europe. Phil loved to travel to France, Spain and Germany. He has seen many small bakeries that were thriving, but believed no real major pastry competitor existed in many countries in the European community. He asked Irene to travel there to investigate the opportunity to "go global".

What Irene was afraid to tell Phil was that, most Europeans tended to highly resent U.S. Companies. She had seen some recent surveys indicating that the majority of Europeans from many countries believed companies from the United States were driven by profits and nothing more. They also resented the exportation of U.S. "culture" through its films and internet sites, which many considered to be destructive to the well-being of the youth. Europeans think Americans carry and use too many guns, are racist, and are too materialistic. Irene also hated to think that she would need to tell Phil that he might be a prime example of what Europeans tend to dislike. He was a "bottom line" kind of guy, gruff and not exactly versed in the ways of other cultures.

Phil's pastries always entered a new local market in the same way. The company would set up a series of sampling sites, where free pastries were given out with coffee or other beverages at restaurants, coffee shops and grocery stores. Quickly, two-for-one coupons were distributed to those who would fill out free-drawing entries for prizes at the give away locations.

Later, Phil's followed up with local newspaper coupons and co-operative television advertising for any location that would carry its pastries. Phil's never set up free standing retail outlets, instead focusing on simply shipping product to other stores. The net result was low overhead, with a high markup on each item. Phil's shared the costs of coupon redemptions and other give aways with local stores. Irene was dubious as to whether these tactics would work in the European Community.

- a) Assess the odds of success for Phil's Fabulous Pastries.
- b) Would Phil's do well in France, where Pastries are quite popular ? Why or why not ?
- c) What kinds of consumer promotion's programs have the best chances of working when selling Pastries in the United States and in other counties ?



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D09 – CORPORATE TAX PLANNING

Time : 1½ Hours]

[Max. Marks : 25

SECTION – A

I. Answer **any 5** sub-questions out of 6. **Each** sub-question carries **one** mark. **(5×1=5)**

- a) Explain the term 'Book Profit' in relation to the assessment of a firm.
- b) What is the right of an executor under section 160 ?
- c) What are the charitable donation ?
- d) Explain the procedure of set off of losses.
- e) What do you mean by tonnage tax scheme ?
- f) What is carry forward of losses ?

SECTION – B

Answer **any 2** question out of 3. **Each** question carries **5** marks. **(2×5=10)**

2. What are the implication of avoidance of double taxation agreements ?
3. How is the tax levied in the income of venture capital company and venture capital fund ? Explain.
4. How will you deal with the following claims made by a manufacturing business for deduction on account.
 - a) Interest on capital borrowed for the purpose of purchasing additional plant.
 - b) Expenditure on raising a loan by the issue of debentures.



SECTION – C

(Compulsory)

5. Case study :

(10×1=10)

From the following information compute the tax payable by a tonnage tax company :

- The company has two qualifying ships. The net tonnage of ship 'A' is 27,749 ton 400 kg and ship 'B' is 16,750 ton 500 kg.
- Ship 'A' runs for full previous year and ship 'B' 150 days in the previous year.
- Turnover of core activities Rs. 20 crore.
- Profit from incidental activities Rs. 5.5 lakh.

- 24 -



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D10 : CUSTOMS AND EXCISE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **10** out of **12** Sub-questions. **Each** sub-question carries **one** mark. **(10×1=10)**
- What is CETA ?
 - Mention the draw backs of customs duties paid.
 - What is the difference between Sales tax and Excise Duty ?
 - 'Making Masala powder is a manufactured Product ? Explain.
 - 'Brand owner is considered as the manufacturer under Central Excise'. Comment.
 - What are the conditions for the applicability of CST Act ?
 - What do you mean by Wealth tax ?
 - A merchant manufacturer gets the goods manufactured according to his design and specifications from a job worker. Who will be called as the manufacturer under the Central Excise Law ?
 - Mention the exemptions for SSIs on exports.
 - State the meaning of Excisable goods.
 - Can mere re-packing or labelling be treated as "deemed manufacture" for excise duty purposes ?
 - Is conversion of Betel nut to Supari a Manufacturing Process ? Explain.

SECTION – B

Answer **any 4** questions out of **5**. **Each** question carries **5** marks. **(4×5=20)**

- State the history objects and main features of Central Sales Tax Act 1956.
- Illustrate the term 'Goods' under the CETA.



4. Explain whether the following are Excisable or not

- a) Gas steam
- b) Vanaspati
- c) Plant and machinery assembled at site
- d) Waste scrap like dross, skimming, bagasse
- e) Electricity.

5. 'Goods are excisable even if exempt from duty'. Explain.

6. What do you mean by 'Custom duty' ? Write nature and types of custom duty in India.

SECTION – C

Answer **any one** question, which carries **ten** marks.

(1×10=10)

7. Write short notes on **any 2** of the following :

- a) Determination of value when goods are manufactured on job basis.
- b) E-payment of Excise duty.
- c) Appeals to appellate authority under CST Act.

8. Briefly explain the documents required for filling claim of rebate of duty on export of goods under rule 18 of the Central Excise Rules. Also write a short note on the deficiencies of the VAT system.

SECTION – D

(Compulsory)

9. a) Where from bulk packing, repacking of small packets is done for being marketed, is there "manufacture" as per Central Excise Act ? Can it be said that here is 'deemed Manufacture', where in respect of ready to market imported packs, affixing a sticker containing importer's details. MRP, etc. is done.

10

b) Mr. X, Cost Accountant rendered taxable service to Vishwa Cement Ltd. In this regard the company sent 200 cement bags free of cost, for the house construction of Mr. X. Explain how the value of the taxable service will be determined in this case. Will your answer be different if the service had been rendered free of charge ?



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012

D13 : CAREER PLANNING AND DEVELOPMENT

Time: 1½ Hours]

[Max. Marks: 25

SECTION – A

1. Answer **any 5** sub-questions out of 6. Each sub-question carries **one** mark : (5×1=5)

- What is career anchors ?
- State the meaning of career marriages.
- What do you mean by downsizing ?
- Define career planning.
- What is career path model ?
- List out the strategies of career planning.

SECTION – B

Answer **any 2** questions out of 3. Each question carries **5** marks : (2×5=10)

- Explain the career development cycle.
- Describe the role of managers in career development of team members.
- Contrast and compare the individual career planning and organizational career planning.



SECTION – C

Compulsory :

10

5. Read the following case and answer the questions given at the end :

India should develop a “national aspiration” and shared goal if it were to transform into a global leader by 2022, management expert Prof. C. K. Prahalad has said. Capturing a vision for India@75, which is the year 2022, Mr. Prahalad told members of the Confederation of Indian Industry (CII) that India can be a major player in shaping the emerging world order through economic strength, technological vitality and moral leadership.

“Since Poornaswaraj in 1929, India has never had a national aspiration which every Indian could share. A shared aspiration is fundamental for changing India. As a country, India must have high and shared aspirations”, he said.

Mr. Prahalad said that India's aspiration should be higher than the resources. “The question that we should not ask is do we have the resources. If aspirations are higher than resources, you will innovate and thereby change the game. The issue is not resources, but the balance between aspirations and resources. It is the conscious misfit between aspirations and resources that create innovation and entrepreneurial energy”, he said.

The management expert also said that one cannot get to the potential of India@75 by extrapolating what it did in the last 60 years, or even in the last 10 years. “You cannot get there (India @75) from here (the current state). You have to imagine India@75 and then fold that future in”, Mr. Prahalad said.

Stating that incrementalism will not work, the management expert said that India should focus on the opportunities rather than looking at the constraints. By 2022, Mr. Prahalad expects India to have the largest pool of technically trained manpower any where in the world.

“This must be the starting point for global leadership. For this, we must universalise education. If India fails in its educational mission, the rest of my vision for India cannot be realised”, he said.

Questions :

- a) Suggest strategies to be followed to implement quality control mechanisms in Education System. 5
- b) How India can convert its 1.21 billion population in to a real asset ? Suggest some governing strategies. 5



FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, JUNE 2012
D14 : MANAGEMENT IN GOVERNMENT

Time : 1½ Hours]

[Max. Marks : 25

SECTION – A

1. Answer **any 5** out of 6 sub-question. **Each** sub-question carries **one** mark. (5×1=5)
- a) What are the roles of Government in its Management ?
 - b) What are the importance of budgeting ?
 - c) Distinguish between NGO and Government.
 - d) Distinguish between administration and Management in Government.
 - e) Define motivational strategies used in government.
 - f) What do you mean by management in government ?

SECTION – B

- Answer **any 2**. **Each** question carries **5** marks. (2×5=10)
- 2. Explain the stages of Management in government since independence.
 - 3. Write functions of government in allocation of funds for development of infrastructures.
 - 4. Write short notes on :
 - a) Human Resources in Government Management.
 - b) Effective leadership styles in government.

SECTION – C
(Compulsory)

5. Explain Role and functions of Government for effective Management.

10



THIRD SEMESTER M.B.A. (FINAL) DEGREE EXAMINATION, JUNE 2012
C – 34 : HUMAN RESOURCE DEVELOPMENT

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **any ten** questions from the below. **Each** question carries **one** mark : (10×1=10)

- Define HRD.
- What is Needs Assessment in Training ?
- What is Job Rotation ?
- What do you mean by IQ ?
- Define Strategic Resources Planning.
- Define Placement.
- Define Conflict.
- What is MBO ?
- What is OJT ?
- What do you mean by functional conflict ?
- A parent ego is also known as _____ ego.
- Define Crossed Transaction.

SECTION – B

Answer **any four** questions from the below. **Each** question carries **five** marks : (4×5=20)

- Distinguish between Performance Counselling and Career Counselling.
- Write a short note on Stress Management.
- Write a short note on creativity and its role in management.
- Differentiate between Training and Development.
- Explain Johari Window.



SECTION – C

Answer **any one** question from the below. Question carries **10** marks : (1×10=10)

7. What is Transaction Analysis ? Explain all the Ego states and explain how these ego states are involved in social transactions.
8. How do you resolve Intra-personal and Inter-personal conflict ? Explain in detail.

SECTION – D

(Compulsory)

9. Case Study : Answer the questions given at the end of the case : (1×10=10)

Case : HRD Scheme : A Bone of Contention

Innovative Technologies Ltd. (ITL) is a medium sized engineering company situated at Hyderabad, manufacturing telecom equipment. Its customers were primarily government departments (Railways, Post and Telegraph, Department of Telecommunications etc.) and private telecom operators in the country. The company made rapid progress in recent years, thanks to the rising income levels, internet boom and growth in infrastructure sector all over India. To encourage a culture of innovation and creativity, which is essential for company's own survival in a highly competitive field, the company has all along been encouraging its employees numbering over 1000 mainly engineering graduates, to upgrade their knowledge and skill in their own field of specialisation. It had always encouraged its employees to go for workshops, seminars, conferences and even volunteered to pay the tuition fee of employees if they are able to secure admission in prestigious Information Technology and Telecommunication Schools in India and abroad. With the view to promote managerial talent internally, the company wanted both engineering (600 in number) and non-engineering professionals (390 in number) to go for MBA, PGDBA courses as well, offered by reputed business schools.

Since admission procedure in most reputed business and technology schools are quite tough consisting of entrance test group discussion and interview, the field is wide open naturally to the competent and bright people. The company's engineering graduates invariably got through these tests and were always utilising the major portion of the fund earmarked by the company for this purpose. The non-engineering people somehow, could not run the race and get benefited by the company's scheme. May be they lacked the will, or the quantitative and analytical skills needed to get through the competitive entrance examinations. But, they were reluctant to admit this and instead targeted the engineering professionals for their



own poor show. They, in fact requested the management to revise (a) the guidelines, suggesting a quota system (3 from engineering and 2 from non-engineering category every year, if selected in any business school) for selecting internal candidates for educational benefits. They even wanted management to extend the scheme to all the employees securing admission (b) to any professional course on the basis of seniority.

Meanwhile Mr. Raj Pal (31) a brilliant computer professional working in the Telecom Software division for the past 4 years has been selected by IIM (A) for their PGDBA course. He is the fourth candidate who secured admission in business school in 1999. From the non-engineering stream, two persons got selected but in lesser-known business schools.

Raj Pal's selection news came after the company has finalised the names of employees who are going to be sponsored under the HRD scheme in 1999. In addition to pressures from non-engineering candidates whose name have yet to be finalised, the company is facing lot of criticism from the software division also where the seniors are of the opinion that the young professionals who get sponsored will either not return to the company or will be given preference ahead of seniors in case of internal promotions. In future, they therefore, want the company to secure an undertaking from sponsored candidates to serve the company in the same category for three years before becoming eligible for promotion. If the sponsored ones decide to leave the company, they have to pay back the money with 12% p.a. interest.

The company is not very sure if the quota system be introduced or the present scheme of picking up candidates on the basis of merit should be allowed to continue. The growing popularity of the scheme has in fact led the management think about certain guidelines for its implementation without any operational problems in future.

Question :

- a) What is the main problem in the case ?
- b) Should the quota system be introduced while selecting people under the HRD scheme.
- c) Should ITL insist on execution of 3-year bond by the employees who avail benefits under the HRD Scheme.
- d) Should ITL enlarge the scope of the scheme to include under-graduate and non-engineering graduate employees for taking admission in management diploma/degree courses offered by various national institutions.

FOURTH SEMESTER M.A. (CBCS) DEGREE EXAMINATION, 2012

English

Paper 4.5—COMMUNICATIVE ENGLISH (Part II) [OEC]

Time : Three Hours

Maximum : 75 Marks

Attempt all the five questions.

1. (a) Identify the conditionals in the following sentences :—

- (i) If I meet Nisha, I will convey your message to her.
- (ii) Had the management accepted the compromise formula, the strike could have been called off.
- (iii) If the plane rises beyond the height, it disappears from the radar.
- (iv) If you were to see her now, you wouldn't recognise her.
- (v) I will definitely spend more time on the Kovalam beach if I go to Kerala.
- (vi) Would you like to deal with a person if he did not trust you ?

(6 marks)

(b) Complete the sentences with the helping verbs and modals can/had to/should have/did/ will/ able to/ought to/will/have to plus one of these verbs-consult/attend, wherever necessary :

- (i) I promised that all of us ——— the meeting.
- (ii) You ——— make a candidate comfortable before starting the interview.
- (iii) Last Friday, ——— you ——— stay in the office till late hours ?
- (iv) We ——— respect our elders.
- (v) Why did you resort to self-medication ? You ——— a doctor.
- (vi) Now she is ——— speak English fluently.
- (vii) The car developed some engine trouble. So it ——— be sent to the garage.
- (viii) ——— you concentrate in the midst of the deafening noise ?
- (ix) The government ——— complete this project by next year.

(9 marks)

2. (a) Identify the types of clauses :

- (i) He could not attend the function because he was ill.
- (ii) The speaker, who was a man of eloquence, spoke in favour of the motion.
- (iii) The truth is that he was absent.
- (iv) Give me some water that I may drink.
- (v) Spend your money carefully, lest you should fall into poverty.
- (vi) It is the scarcity of a thing that makes it treasured.

(vii) Though he got the news he was not happy.

(viii) I know where he was born.

(ix) I do not know how long he will stay here.

(9 marks)

- (b) Frame six wh-questions with the following :—
whose, whom, how, where, why, when.

(6 marks)

3. (a) Write an essay on any one of the following :—

(i) National integration.

(ii) Dangers of Nuclear warfare.

(iii) Qualities of a good politician.

(9 marks)

- (b) Write a dialogue of a telephone conversation between a travel agent and customer, or a book-seller and a customer on buying some books.

(6 marks)

4. (a) Write a letter to your friend, congratulating him on his success in getting a job. (9 marks)

- (b) Attempt to write a self-introduction highlighting your qualification and ability for the post of High School teacher.

(6 marks)

5. (a) Construct a dialogue where a candidate faces an interview with an employer for the job of a Journalist or Hotel Manager.

(9 marks)

- (b) Narrate your experience on having read a book.

(6 marks)



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QUESTION PAPERS

4TH SEMESTER MARCH/APRIL 2013
MBA 2011 – 13 BATCH

Sl.No	Code	Subject	Page No
1	D01	Management control System	1-4
2	D03	Entrepreneurship Development	5-6
3	D07	Advertising Management	7-9
4	D08	Sales Promotion Management	10
5	D10	Corporate Tax Planning	11-13
6	D14	Foreign Exchange and Risk Management	14-15
7	D15	Carrier Planning and Development	16-18



IV SEMESTER M.B.A. (REVISED) (CBCS) DEGREE EXAMINATION,
MARCH/APRIL 2013

MANAGEMENT

D01 – Management Control System

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Write a few lines on the following (any 10). Each carries one mark. (10×1=10)

- a) Responsibility centre
- b) Profit centre
- c) Investment centre
- d) Balanced Score Card
- e) EVA
- f) Project control
- g) Multinational control
- h) Control in differentiated strategies
- i) Expense centre
- j) Revenue centre
- k) Transfer price
- l) Executive compensation on performance.

SECTION – B

Answer any 4 of the following. Each carries 5 marks :

(4×5=20)

2. Asked to design a management control system for your director. Discuss how do you go about ? What are the problems faced in controlling behaviour of teaching staff ?

[P.T.O.]



3. If any individual has to achieve something in life he should have a clear idea of his vision mission objectives and goals and he should have clear purpose. Apart from this he should do a SWOT analysis of himself. Discuss how an individual can develop his own management control system.
4. Discuss how management control differs in non-profit organisations. Taking any example of NPO discuss the MCs there.
5. As a Regional Manager Sales of a Indian Drug Multinational you are in charge of sales of drugs in three states Tamil Nadu, Karnataka and Goa. With 6 field supervisors and 60 sales representatives, discuss how will you go about evolving control system. Make an assumption wherever information is needed.
6. N. W.K.R.T.C. is facing number of problems due to :
 - i) Unhealthy competition from private operation whose operating expenses are less.
 - ii) Increasing fuel costs and liability to raise prices often.
 - iii) Increasing expectations from workforce.
 - iv) Rising interference from politician.Discuss how you will go about evolving a system by which you can achieve a balanced performance.

SECTION – C

Answer **any one** question which carries **10** marks :

(1×10=10)

7. If you were advisor to Prime Minister Dr. Manmohan Singh discuss how will you go about developing a control system by which he will be able to optimize his performance in all the areas. Identify areas where Prime Minister is required to perform.
8. Taking example of Karnataka State discuss what is an ideal performance for Chief Minister. What are the areas he should attend to ? Develop some guideline for effective control.



SECTION – D
(Compulsory)

9. Read the case and answer the questions given at the end :

(1×10=10)

SUPER CLUB STORES

Super Club Stores operates 253 membership warehouse stores in the United States, Europe and Asia. The company offers low prices on a limited selection of household and grocery products. In the past year, sales increased by approximately 7.5% and net earnings increased by 11%. The company opened only two stores in 2005 and 2006 and one of its stores due to poor performance.

Thomas Moreland and Benson Hunt are on the board of directors of Super Club and serve on the company's Compensation Committee. At a recent lunch meeting, they discussed the company's performance (see Table 1 for a balance sheet and an income statement). Both were pleased with the increase in profit, and decided to recommend a contract extension and a substantial six-figure bonus for the company's CEO. They anticipated, however, that the third member of the compensation committee, Sara Nelson, would object to the bonus. Sara believes that accounting profit is a poor measure of *future* firm performance and, in her opinion, the company should be focused on what it is doing today to create *future* value for shareholders. She has also pointed out that, although the company showed quarterly profit increases, its stock price remained flat.

Required :

- To prepare for an upcoming board meeting, Sara has asked you to evaluate financial performance for 2005 and 2006 taking into account both the level of investment and the cost of capital. Specifically, she would like you to calculate the level of profit (loss) that was earned in excess of the amount required given the investment in the company. Assume that the cost of capital is 12%. Is it clear that the company has had superior financial performance ?
- In fiscal 2007, the CEO of Super Club Stores retired. His successor is concerned that warehouse managers do not understand how their actions are linked to the company's strategy and how they can affect future firm value. In his opinion, while monthly earnings are important, managers are focused almost exclusively on how their actions affect these numbers. Suggest a performance measurement technique that can be used to address the new CEO's concerns.

**Table 1 : Comparative Income Statements and Balance Sheets for 2006 and 2005**

Particulars	2006	2005
	(Values in 000's)	(Values in 000's)
Sales	1,71,23,531	1,59,22,891
Merchandise costs	1,31,20,054	1,21,75,606
Operating, general and administrative expenses	31,96,889	29,98,366
Rent	2,21,057	2,18,857
Depreciation and amortization	2,09,614	1,92,722
Interest expense	65,784	58,806
Earnings before taxes	3,10,133	2,78,534
Taxes	1,08,547	97,487
Net earnings	2,01,586	1,81,047
Assets		
Cash and temporary investments	51,510	57,209
Receivables	2,15,414	2,04,062
Inventories	17,42,854	14,03,626
Prepaid and other current assets	1,19,431	1,14,049
Land	1,81,487	1,34,731
Buildings and equipment (net)	5,01,895	4,28,478
Total Assets	28,12,591	23,42,155
Liabilities		
Accounts payable	5,86,248	5,24,287
Current portion of long-term debt	35,730	57,233
Accrued income taxes	89,124	69,783
Long-term debt	7,86,570	6,77,842
Equity Capital	7,71,286	6,70,963
Retained earnings	5,43,633	3,42,047
Total Liabilities	28,12,591	23,42,155

2002 – D03 – IVS MBA (R) – M – 13



FOURTH SEMESTER MBA (CBCS) (REVISED) DEGREE EXAMINATION,
MARCH/APRIL 2013

D03 : ENTREPRENEURSHIP DEVELOPMENT

Duration : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **any ten** sub-questions. **Each** sub-question carries **1** mark. (10×1=10)

- Define Entrepreneurship.
- Who is innovator ?
- What is project appraisal ?
- What is EDP ?
- Write two functions of District Industrial Centers.
- What is tiny sector ?
- What is the main objective of NSIC ?
- Write two aims of SISI.
- When and where Entrepreneurship Development Institute was set up ?
- What is Incubation centre ?
- What is the hierarchy of the needs as per Maslow ?
- What is project report ?

SECTION – B

Answer **any four** questions. **Each one** carries **five** marks. (4×5=20)

- Write a detailed linkage between entrepreneurship and economic development.
- Explain the nature and characteristics of entrepreneur.
- What are the main contents of project report ?
- Explain the functions of SIDBI.
- Explain the achievement motivational theory.

05

[P.T.O.]



SECTION – C

Answer **any one** question. **Each** question carries **ten** marks. (1×10=10)

7. Describe various steps involved in the process of starting a new enterprise.
8. Analyze the techniques to be used to evaluate EDP ?

SECTION – D

(Compulsory) (1×10=10)

9. **Case study**

Thousands of rupees are spent, each year on beauty products, in metros on India. Most of the cosmetics are by big company products and sold through departmental stores and shops. Lily a house wife felt that most of these cosmetics were not as per industrial requirements i.e. suited to particular skin/climate etc. Since she had done some beauty courses and also study of herbs, she decided to venture in to the business of making herbal skin care products on order basis, at Pune in 2000. She started with a capital of Rs 20,000, she started at home and her market at the first was neighborhood. Because of LILY's warm nature and friendly attitude and genuine concern for customers and by ensuring the quality of skin care products, she was established her beauty products business well, by 2005 within 5 years, she had earned a good name and her sales had crossed five lakhs, however, singlehandedly (with only help of 3 assistants in marketing the products), she felt her services as compared to early years were deteriorating. She was introspecting how to ensure quality service also plan for growth. During the same time, other herbal based big manufacturing companies were launching products in the market. One such company has proposed to buy beauty products and emerge it with its big base at Mumbai. They were offering Lily, the franchise, for its products on percentage basis. All these issues made Lily worried, with reducing sales on one hand, due to deterioration of quality service and lucrative offer financially, Lily was in dilemma, whether to protect her venture or to take a rational business decision.

Questions :

- a) What should Lily have done with growing sales ?
- b) What are the mistakes committed by Lily in managing beauty products, which has led to deteriorating of quality services ?
- c) Will merging be a right decision for Lily as an entrepreneur ?



FOURTH SEMESTER M.B.A. (CBCS) (REVISED) DEGREE
EXAMINATION, MARCH/APRIL 2013

MANAGEMENT

D07 : Advertising Management

Time : 1 ½ Hours]

[Max. Marks : 25

- Instruction :** i) **All Section are compulsory.**
ii) **Give relevant examples, it carries more weightage.**
iii) **Read instructions given at each Section.**

SECTION – A

1. Answer **any five** sub-questions out of the following **6** questions. **(5×1=5)**
- Define advertisement.
 - What do you mean by DAGMAR ?
 - What do you mean by advertisement appeal ?
 - What do you mean by media vehicle ?
 - What do you mean by 'CPM' in the context of media cost ?
 - What do you mean by media planning ?

SECTION – B

Answer **any 2** questions. **Each** question carries **5** marks. **(2×5=10)**

- Emotional appeals Vs Rational appeals. Explain with suitable examples.
- What do you mean by copy writing ? Create a print copy for following products :
(Do not use any existing brands or advertisement message.)
 - Orange Juice
 - Air like service.
- What do you mean by IMC ? Write a short note on importance of IMC to make communication more effective.



SECTION – C

(Compulsory)

5. Read the case study given below and answer the questions at the end.

Samsung entered India in December 1995 as a 51 : 49 joint venture with Reasonable Computer Solutions Pvt. Ltd. (RCSPL), owned by Venugopal Dhoot of the Videocon group. In 1998, RCSPL diluted its stake in Samsung to 26% and in November 2002, the FIPB cleared Samsung's proposal to buy RCSPL's remaining (23%) stake. With Samsung buying the total stake of RCSPL, it became a wholly-owned subsidiary of its South Korean parent company. Initially, Samsung launched its operations in North India, and then slowly expanded its operations. By January 1998, the company had a presence all over the country.

In August 2002, India's leading consumer electronics player, Samsung India Electronics Ltd. (Samsung) announced the signing on of seven celebrity cricketers – 'Team Samsung', as its brand ambassadors. In doing this, it aimed to cash in on the popularity of cricket in India. However, the company's hopes of celebrity endorsement received a setback due to anti-ambush marketing clauses, arising from ICC's agreement with some other companies.

In 2000, Samsung set up an R and D center for the manufacture of CTVs at Noida (Uttar Pradesh) with a total investment of US\$ 5 million. This center became Samsung's regional hub catering to the design requirements in India, Middle East and South East Asia. In 2002, Samsung established manufacturing facilities for colour televisions, microwave ovens, washing machines and air conditioners at Noida, Uttar Pradesh. In September 2002, Samsung won the First Prize in the Consumer Electronics category at the Annual 'Awards for Excellence in Electronics', instituted by the Department of Information Technology, Government of India.



In place of the ads featuring the cricketers, Samsung launched its – 'Team Samsung. India First' campaign all over the country in December 2002. Said Arun Mahajan of Mudra, Samsung's ad agency, "The focus has been to evolve concept to do with the players, to promote the cause of cricket and patriotism." The copy of the print ad read, "With Team Samsung, Its India First."

According to Samsung's former Vice-President marketing, S. S. Lee : "The Team Samsung theme will be leveraged right through the year, with a concentrated burst in the first quarter to coincide with the World Cup. Analysts felt that the ad campaign would enable Samsung to effectively leverage the cricket craze in the country, and increase awareness of its brand.

- a) Critically analyse the ad campaign "Team Samsung".
 - b) Is signing cricket celebrity will be a good proposition to promote consumer electronics. Discuss.
 - c) "Samsung planned to effectively leverage the cricket craze in the country, and increase awareness of its brand". Evaluate the effectiveness of this plan.
- (3+3+4=10)**



FOURTH SEMESTER M.B.A. (CBCS) (REVISED) DEGREE
EXAMINATION, MARCH/APRIL 2013

MANAGEMENT

D08 : Sales Promotion Management

Time : 1.5 Hours]

[Max. Marks : 25

Instructions : a) Answer **all** the Sections to the point.
b) Section '**C**' is **compulsory**.

SECTION – A

1. Answer **any 5** sub-questions out of the following 6. **Each** carries **one** mark. (5×1=5)
- a) Define sales promotion.
 - b) What do you mean by consumer oriented sales promotion ?
 - c) Explain co-operative advertising.
 - d) Define trade discount.
 - e) What is POP ?
 - f) What is ' Before After ' design ?

SECTION – B

Answer **any 2** questions out of the following 3. **Each** carries **five** marks. (2×5=10)

- 2. Explain the different types of sales promotions.
- 3. Explain the reasons for the increase in sales promotion.
- 4. How do you use sales promotion to target tribals in India for selling low cost water purifier ?

SECTION – C

Answer the following question (**compulsory**) : 10

- 5. Explain the role of advertising regulations in case of surrogated advertisements for Tobacco, Alcohol and other products like cigarette and give your opinion.

2009 – D10 – IVS MBA(R) – M – 13



IV SEMESTER M.B.A. (CBCS) (REVISED) DEGREE EXAMINATION,
MARCH/APRIL 2013

MANAGEMENT

**D – 10 : Corporate Tax Planning
(2 Credits)**

Time : 1½ Hours]

[Max. Marks : 25

Instruction : Answer **all** Sections and marks are indicated against **each** Section.

SECTION – A

1. Answer **any five** of the following sub-questions. **Each** sub-question carries **one** mark. (1×5=5)
 - a) Define "Direct tax".
 - b) Mention five totally tax-free incomes u/s 10.
 - c) Write 5 specified savings investments which are qualifying for deduction under Section 80 – C.
 - d) How you treat interest on housing loan for tax purpose ?
 - e) Mention 5 donations qualify for deduction under Section 80 – G.
 - f) What is meant by TDS ?

SECTION – B

Answer **any two** of the following questions. **Each** question carries **five** marks.

(5×2=10)

2. Explain the provisions of the Income Tax Act, 1961 with respect to set-off and carry forward and set-off of losses.
3. State with reasons whether the following are admissible expenses/losses under the head income from business.
 - a) Embezzlement of cash by an employee
 - b) Loss of business plant due to fire
 - c) Loss of stock-in-trade.
 - d) Legal expenses incurred on purchase of new site for the factory.
 - e) Interest on loan taken for purchase of new equipment.

[P.T.O.]



4. Mr. Shiva purchased a residential house in the year 1978 for Rs. 4,20,000 and spent Rs. 30,000 for its improvement. Its fair market value as on 1.4.1981 was Rs. 5,00,000. He spent Rs. 75,000 in May 1987 for construction of first floor.

He sold this property in November 2012 for Rs. 80,00,000. He made following investments in March 2013.

- Purchased new house for Rs. 10,00,000
- Purchased agri. land for Rs. 5,00,000
- Deposited Rs. 5,00,000 in Capital Gains Account Scheme 1988
- Purchased NHAI bonds for 50,000

Compute his capital gains for the A. Y. 2012-13

(CII for 1981-82 = 100, 1987 – 88 = 150 and 2011 – 12 = 785)

SECTION – C

5. Compulsory :

10

From the following Profit and Loss Account for the year ending 31-3-2012 compute the income from business for the assessment year 2012-2013 :

To Salary to proprietor	30,000	By Trading Account	4,50,000
To Rent	10,000	(gross profit)	
To Income Tax	20,000	By Bad debts (recovered)	15,000
To Provision for Bad debts	6,000	By Interest from Debtors	45,000
To Purchase of Car	2,50,000	By Interest on Securities	1,00,000
To Car expenses	10,000	By Profit on Sale of Land	2,50,000
To Sales Tax	20,000	By Dividend	40,000

12



To Interest on Capital	10,000	By Miscellaneous Income	80,000
To Advertisement	50,000	By Winnings from Lottery	2,20,000
To Depreciation on Machinery	15,000		
To Depreciation on Furniture	5,000		
To Net profit	7,74,000		
	12,00,000		12,00,000

Additional Information :

- a) Motor car is equally used for office and personal purposes.
- b) Depreciation on motor car as per I.T. Rules is Rs. 10,000
- c) Advertisement expenses are paid in cash.
- d) Bad debts recovered were fully allowed in earlier years.

2013 – D14 – IVS MBA (R) – M – 13



IV SEMESTER M.B.A. (CBCS) (REVISED) DEGREE EXAMINATION,
MARCH/APRIL 2013

MANAGEMENT

D 14 : Foreign Exchange and Risk Management

Time : 1½ Hours]

[Max. Marks : 25

Instructions : 1) Answer *all* the Sections.

2) Section **C** is **compulsory**.

SECTION – A

1. Answer **any 5** of the following sub-questions. **Each** sub-question carries 1 mark. (5×1=5)
- A) Explain Foreign Exchange Risk.
 - B) Brief 'Economic Exposure'.
 - C) What is interest rate risk ?
 - D) What do you mean by Purchasing Power Parity ?
 - E) What is netting ?
 - F) Explain FEDAI.

SECTION – B

Answer **any two** of the following. **Each** question carries 5 marks. (2×5=10)

- 2. What are the Internal Techniques of Hedging used to reduce exchange rate risk ? Explain in brief.
- 3. a) Discuss the Interest Rate Parity (IRP) theory with an example.
b) If US inflation rate is expected to average about 4 % annually, while the inflation rate in India is to average out at 12% annually. If the current spot rate for the Rupee is \$ 0.0285, what is the expected spot rate one year hence ?
- 4. The price of T-bill with 90 days maturity is quoted at 6.25 %. What is the purchase price of T-bill ? What actual yield would be realised by one who buys such a T-bill ?

[P.T.O.]



SECTION – C

Answer the following question which carries **10** marks. **(10×1=10)**

5. Company X wishes to borrow at floating rate while Company Y desires a fixed rate. Design a SWAP deal for Company X and Company Y that will net a bank acting as an intermediary, 50 basis points per annum (0.5 % p.a.) and which will be equally attractive to X and Y, when they face the following term structure.

	Fixed Rate	Floating Rate
Company X	10 %	MIBOR+0.25 %
Company Y	12 %	MIBOR+0.75%

15

2014 – D15 – IV SMBA (R) – M – 13



FOURTH SEMESTER M.B.A. (CBCS) (REVISED) DEGREE EXAMINATION,

MARCH/APRIL 2013

Management

D15 : CAREER PLANNING AND DEVELOPMENT

Time : 90 Minutes]

[Max. Marks : 25

SECTION – A

1. Answer **any 5** sub-questions out of **6**. **Each** sub-question carries **one** mark. **(5×1=5)**

- a) What is a career ?
- b) What are career anchors ?
- c) Distinguish between vision and mission.
- d) What are the qualifications required for a career counselor ?
- e) Mention the stages in career planning and development.
- f) How do you identify career gap ?

SECTION – B

Answer **any 2** question out of **3**. **Each** question carries **five** marks. **(2×5=10)**

2. Discuss the approaches to individual career development.
3. List the questions to be posed to make a self analysis through SWOT.
4. Discuss the career option in management.

16

[P.T.O.]



SECTION – C
(Compulsory)

5. Case Study :

10

ICICI Lombard is a general insurance company. The company caters to non life insurance like health, accident, marine, fire, home, overseas travel, student medical insurance etc. There are different departments with verticals to handle the various products. There is a vertical called health claims Mumbai that caters to insurance pertaining to Group Health Insurance which is headed by Niall D'Souza. In his team there is Shweta Jadhav who is customer support manager and an outsource named Siddharth Bhattacharjee. Siddharth was working since 6th September 2006. Siddharth had multiple functions in his department. His salary was Rs. 7033/-PM.

JOB PROFILE OF SIDDHARTH

- 1) Saving all the endorsement on daily basis. This includes a PDF file of the policy and the excel sheet that carries the data of the policy holder. Some time there is discrepancy and the same has to be sent back to the health enrollment team for rectification. For this job Siddharth had to come on Sunday's also. He had sacrificed his personnel life.
- 2) Whatever claims were rejected, he had to take national manager's approval after receiving the marketing approval from the relationship manager to settle the same. Regular follow-up had to be done with the TPA for their settlement and after that for the release of cheque.
- 3) There is cashless cases where communication had to be done with the TPA for issue of the same.
- 4) Also whatever reimbursement and cashless cases were done, all had to be updated online.

17



In spite of all these, many times he had to handle one of his colleague named Shweta Jadhav. Even if the Relationship manager takes wrong approval, Shweta used to blame Siddharth. So the blame game was there. Siddharth had informed Niall D'Souza to look into the cases but no action was taken. Though Siddharth worked relentlessly, he was not happy with the pay structure. His pay was only Rs. 7,033/-. After he completed two years, he received a mail that how much increment he was expecting. He reverted Rs. 3,000/-. But in the next month also he received his previous salary only. This ultimately lowered his morale. So the day was not far when Siddharth bid good bye to the company and joined HDFC Standard life insurance with a salary of Rs. 20,000/-PM.

Questions :

- a) Does he need to take help of a career counselor ?
- b) How is work pressure affecting Siddharth ?
- c) Justify why Salary structure play important role in career.

2494 – D01 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

MANAGEMENT

D-01: MANAGEMENT CONTROL SYSTEMS

Time : 3 Hours]

[Max. Marks : 50

Note: Answer all the sub-questions at one place.

Section A

1. Answer any ten sub questions, each question carry one mark.

[1x10=10]

- a. What are Strategies?
- b. What do you mean by Cost to a responsibility centre?
- c. Define management control systems
- d. What is project reporting
- e. What is transfer pricing?
- f. What is feedback?
- g. What is zero based budgeting?
- h. What is a profit centre
- i. What is an effector?
- j. What is homeostatic?
- k. What is management control process?
- l. What is the relationship between inputs and outputs in an expense centre?

Section B

Answer any four questions, each question carry five marks.

[5x4=20]

2. What are the key variables for a retail outlet?
3. What are the criteria for measuring the performance of a responsibility centre?
4. How does a budget help in management control process? Explain with an example.
5. Explain the concept of MBO , taking an example of any functional area
6. Identify strategy formulation activities, task formulation and management control activities required for conducting Alumni function at your institute.

Section C

Answer any one question, which carry ten marks.

[10x1=10]

7. Giving suitable examples explain about profit centre.
8. With a suitable example explain the control section of the Management Control System.

[P.T.O.]

Section D

9. Answer the question, which carry ten marks.

[10×1=10]

Tech incorporation is a manufacturer of colour processing and printing equipment. The printing equipment is manufactured at the company's plant in Dharwad industrial area. Tech incorporation sells 3000 equipments annually. Parts of the equipment are outsourced or manufactured at the company's division plant in Hubli. The pump used to inject the colour is one such part.

Hubli Division: Receives inputs at a cost of Rs.140 per pump and has additional cost of Rs.70 as variable cost and Rs.90 as fixed cost per pump. The parts are supplied to the Mumbai plant at a cost of rs.10 per pump.

Dharwad Division: Pumps are supplied, and along with other parts are assembled. The other parts have Rs.450 per pump as variable cost and Rs.900 as fixed cost per pump.

The complete unit is sold at Rs.2500 per unit. Another company in Mumbai is ready to sell the pump at Rs.425 per pump.

Calculate the divisions' contribution if:

- The divisions adopt market price based transfer pricing.
 - Cost-based transfer price at 110% of total cost.
 - A negotiated transfer price of Rs.400 is adopted
-

2495 – D03 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2016

D03: ENTREPRENEURSHIP DEVELOPMENT

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

Q. No.1. Answer any ten sub questions, each question carries one mark.

(10 X 1 = 10)

- a. What is Entrepreneurship?
- b. What do you mean by intrapreneur?
- c. What is risk-bearing in entrepreneurship?
- d. What is social entrepreneurship?
- e. Why creativity is needed in entrepreneurship?
- f. Is there any connect between social media and entrepreneurship?
- g. Mention the objectives of SIDBI.
- h. What is a micro enterprise?
- i. List out stages of project formulation.
- j. List out the sources of finance for an entrepreneur.
- k. What is an ancillary unit?
- l. What is self-actualization?

SECTION – B

Answer any four questions, each question carries five marks.

(4 x 5 = 20)

- Q. No. 2. Differentiate between an entrepreneur and a manager.
- Q. No. 3. Explain the major functions of an entrepreneur?
- Q. No. 4. Explain in brief the procedure to start a small scale industry (SSI).
- Q. No.5. Explain the functions and activities of DIC (District Industries Centre).
- Q. No.6. "Today, many NGOs are contributing to entrepreneurship development in India." Comment

SECTION – C

Answer any one question and it carries ten marks.

(1 x 10 = 10)

- Q. No. 7. What are the contents of a Project Report? What aspects an entrepreneur must focus upon while preparing a project report for his / her dream venture?
- Q. No. 8. What is an Entrepreneurship Development Programme? Explain the needs and objectives of an Entrepreneurship Development Programme.

[P.T.O.]

SECTION – D

Q. No. 9. Read the following case study and answer the questions given at the end. (1 x 10= 10)

SABEER BHATIA: AN ICON OF CREATIVITY

Sabeer Bhatia, the co-founder of Hotmail is the recipient of the "TR 100" award presented by MIT to 100 young innovators who are expected to have the greatest impact on technology in the next few years. He won several laurels – 'Elite – 100' list of top trendsetters in the New Economy by Upside Magazine, 'People to watch' in Inter-national Business by TIME (2002), 'Entrepreneur of the Year' by a venture capital firm Draper Fisher Jurvetson (1997), and one of the ten most successful entrepreneurs by San Jose Mercury News and POV magazine (1998).

One needs to know what has gone into making him a highly creative person. Born in Chandigarh, India, he completed his early schooling at Bangalore, in schools with ethical values. His parents were both professionals; father, Baldev, a senior officer in Ministry of Defence, and mother, Daman, a senior official in the Central Bank of India, who attached great value to education. He has been a brilliant student who would solve problems on the blackboard. He was a perfectionist and would feel miserable if he was unable to write everything he knew in his answer book during an exam, due to limited time. He has also been entrepreneurial during school days and once opened a sandwich shop.

He joined the Birla Institute of Technology (BIT), which he left to study at California Institute of Technology (CIT) after winning full scholarship. He completed his masters from Stanford University and joined Apple, where he worked for nine months. He had an urge to do something unique using the net, and he came up with javasoft a method of using the web to create a personal database, where people could preserve their personal things. He shared his plan with his colleague Jack Smith, who suggested to e-mail to javasoft. Bhatia worked the whole night to develop the business plan. The two tried various options and came up with 'Hotmail' as their final choice, and a brand was launched in 1995. After a year, Microsoft approached them, and Hotmail was sold to Microsoft for \$400 million. Bhatia worked with Microsoft for a year, and has launched two more products: Arzoo and Blog Everywhere. From the above account it is obvious that Sabeer Bhatia is brilliant, persistent, and innovative, and has scientific and technical knowledge. His friends find him "persistent, focused, and disciplined." To top it all, he is a perfectionist and entrepreneurial at heart. He has an unquenching desire to create new ventures, and bubbles with new ideas. He feels that the Indian IT companies can be more creative. Creativity seems to be his motivation in life; he is still single.

Questions:

- a. What competencies are needed to be creative?
 - b. Identify methods through which creativity was nurtured in Sabeer Bhatia.
-

2498 – D06 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D06: INTERNATIONAL MARKETING

Time : 3 Hours]

[Max. Marks : 50

Note: Answer all the sub questions at one place.

Section – A

1. Answer any 10 sub questions. Each sub-question carries one mark.

(10X1=10)

- a) What are the motives of international marketing?
- b) What is ethnocentrism?
- c) What are cartels?
- d) What are LDCs and MDCs?
- e) What is state trading?
- f) What is SAFTA?
- g) What are TRIPs and TRIMs
- h) What are turn-key projects?
- i) What is strategic alliance?
- j) What is global brand?
- k) What is market oriented pricing?
- l) What is dumping?

Section – B

Answer any 4 questions, each question carries 5 marks.

(4X5=20)

2. What is export pricing? What information required for export pricing?
3. What is international distribution system? Mention the intermediaries involved in it?
4. What are the major decisions in international marketing communication?
5. What are the ethical issues in international marketing?
6. What is BoP? Highlight the India's International trade performance.

Section – C

Answer any of the following questions which carry 10 marks.

(1X10=10)

7. Explain the export procedure and documents required for export.
8. Discuss the evolution of WTO and the role WTO in international marketing.

[P.T.O.]

Section – D

Read the following case and answer questions given at the end.

(1X10=10)

9.

Cultural barriers is one of the most talked about in international business problems. It is, however, very interesting to note that cross-border transmission of culture is very rampant. Many politicians, sociologists and others are highly critical of the invasion of the Western culture in the developing countries. The export of American culture is interpreted as a means to spread American imperialism. The Coca Cola culture or the corn flakes culture or the pop culture, the term which has come to be very broadly used to include, besides the pop music and associated thing, the Western products and styles such as foreign jeans, cola drinks, fast foods, Hollywood movies and like the youth, particularly, are crazy about, has fast spread to the developed and developing countries.

The emergence of culture as economic goods that can be traded — crafts, music, films, TV programmes, software, books, tourism etc. — has contributed very substantially to the globalisation of culture.

A UNESCO study shows that world trade in goods with cultural content—printed matter, literature, music, visual arts, cinema and photographic, radio and television equipment — has grown tremendously. For the United States, the largest single export industry is not aircraft, computers or automobiles — it is entertainment, in films and television programmes. Hollywood films grossed more than \$30 billion worldwide in 1997, and in 1998 a single movie, *Titanic*, grossed more than \$1.8 billion.

As the *Human Development Report 1999* points out, the vehicles for this trade in cultural goods are the new technologies. Satellite communications technology from the mid-1980s gave rise to a powerful new medium with a global reach and to such global media networks as CNN. The development of the Internet is also spreading culture around the world, over an expanded telecommunications infrastructure of fiber optics and parabolic antennas.

The Report referred to above points out that the global market for cultural products is becoming concentrated, driving out small and local industries. At the core of the entertainment industry — film, music and television — there is a growing dominance of US products, and many countries are seeing their local industries wither. Although India makes the most films each year, Hollywood reaches every market, getting more than 50 per cent of its revenues from overseas, up from just 30 per cent in 1980. It claimed 70 per cent of the film market in Europe in 1996, up from 56 per cent in 1987— and 83 per cent in Latin America and 50 per cent in Japan. By contrast, foreign films rarely make it big in the United States, taking less than three per cent of the market there.

QUESTIONS

- In the light of the above account, evaluate the view that culture is a highly difficult barrier to international business.
 - What could be the reasons for the adoption, particularly by the youth, of the pop culture?
 - Discuss the impact of pop culture on the domestic business? What strategies they should adopt to fight the adverse impact of the pop culture on their business?
-

2499 – D07 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D-07: ADVERTISING MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Section A

1. Answer any **five** sub questions, each question carry one mark.

$5 \times 1 = 5$

- (a) Media vehicle.
- (b) Media Mix.
- (c) Fighting Scheduling.
- (d) Clutter.
- (e) Zipping.
- (f) Comparative Advertising.

Section B

Answer any **2** questions, each question carry five marks

$2 \times 5 = 10$

- 2. Explain different factors which influence media planning decisions.
- 3. What is the different methods used for setting advertising budget?
- 4. Explain media planning process in detail.

Section – C

5. Read the following case carefully and answer the questions given at the end. $1 \times 10 = 10$

Like other discount retailers, Target sells a wide variety of products, including clothing, jewelry, sporting goods, household supplies, toys, electronics, and health and beauty products. However, since its founding in 1962, Target has focused on differentiating itself from the competition. This became evident in the mid-1980s when Kmart dominated the mass retail industry and Walmart was growing rapidly. Kmart and Walmart's marketing messages communicated their low price promise, but their merchandise was perceived as cheap and low-quality. Target sensed a gap in the market for "cheap chic" retail and set out to distinguish itself from the other big-box retailers.

Target planned to build an up-market cachet for its brand without losing its relevance for price-conscious consumers. It positioned itself as a high-fashion brand with trendy styles and quality merchandise at affordable low prices. To fulfill this brand promise, Target's teams of merchandisers travel the world looking for the next hot items. Next, Target brings these trends to the shelves faster than its competitors.

[P.T.O.]

Many styles are sold exclusively at Target through partnerships with world-renowned designers, such as Mossimo Giannulli, Jean Paul Gaultier, and Liz Lange in clothes; Anya Hindmarch in handbags; Sigerson Morrison in shoes; Michael Graves in home goods; and Pixi by Petra Strand in beauty. They are either staples in Target stores or part of the Go International line, a special design collection available for only a few months. In 2006, Target introduced U.S. consumers to the concept of "fast fashion," already popular in Europe, to help keep the product selection fresh, which in turn led to more frequent shopper visits.

Target's designer line collections are just one unique part of its entire integrated marketing communications mix. The company uses a variety of tactics to communicate its "cheap chic" positioning, beginning with its slogan. "Expect More, Pay Less." In its stores, Target uses strategically placed low shelves, halogen and track lighting, cleaner fixtures, and wider aisles to avoid visual clutter. Signage features contemporary imagery but is printed on less expensive materials. Target even catches the eye of consumers in the air by painting its signature red bull's eye on the roof of stores located near busy airports.

Target uses a wide range of traditional advertising such as television ads, direct mailers, print ads, radio, and circulars. Its messages feature hip young customers, a variety of strong name-brand products, and a lighthearted tone-all which have helped make Target's bull's eye logo well recognized. Target also aligns itself with a variety of events, sports, athletes, and museums through corporate sponsorships. From Target Field, the home of the Minnesota Twins in Minneapolis, to Target NASCAR and Indy racing teams and contemporary athletes like Olympic snowboarder Shaun White, sponsorships help Target pinpoint specific consumers, interests, attitudes, and demographics. Target also advertises on and sponsors major awards shows such as the Oscars, Emmys, Grammys, and the Golden Globes.

Target has a strong online presence and uses Target.com as a critical component in its retail and communication strategy. Target.com is able to gain insight into consumers shopping preferences, which ultimately allows for more targeted direct marketing efforts. The site also features in-store items alongside Web-only items in hopes of driving traffic into the stores. On social Websites such as Twitter and Facebook, Target builds loyalty and encourages young consumers to share their experiences, discounts, and great finds with each other.

Target reinforces its positive brand image by contributing significantly to surrounding communities. The company donates 5 per cent of its annual income, or more than \$ 3 million a week, to programs that focus on education, the arts, social service, and volunteerism. Target donated more than 16 million pounds of food in 2008 to feed America, the nation's food bank network. Target also sponsors discounted or free days at art museums around the country, including the Museum of Modern Art in New York and the Museum of Contemporary Art in Chicago.

As a result of its integrated marketing plan, Target has attracted many shoppers who would not otherwise shop at a discount retailer. Its customers are younger, more affluent, and more educated than its competitors attract. The median age of Target shoppers is 41 and the media household income is \$ 63,000. Three-quarters of Target consumers are female and 45 per cent have children at home. In addition, 97 per cent of U.S. consumers recognize the Target bull's eye logo.

While Target's marketing communication mix has effectively communicated its "cheap chic" message over the years, this strategy hurt sales during the recession in 2008-2009. During that time, consumers significantly cut their spending and shopped mostly for necessities low-cost. Walmart instead of for discretionary items, which make up about three-fifths of sales at Target.

As a result, Target tweaked its marketing message and merchandise profile. The company added perishable to its inventory-a necessity in slow economic time and cut back on discretionary items such as clothing and home accessories. Target's marketing message remarks focused on offering consumers high style and unique brand names but emphasizes value more, using phrases such as "fresh for less" and "new way to save."

Today, Target is the second largest discount retailer in the United States, with \$ 65.4 billion in sales in 2009, and ranks number 28 on the Fortune 500 list. Its successful integrated marketing mix has worked so well that consumers often jokingly pronounce the company's name as if it were an Upscale boutique. "Tar-ZHAY."

- a) How does Target compete against mammoth Walmart? What are the distinct differences in their IMC strategies?
 - b) Did Target do the right thing by tweaking the message to focus more on value and less on trends? Why or why not?
 - c) What Target has done over the years in terms of Integrated Marketing Communication Strategy?
-

2500 – D08 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D-08: SALES PROMOTION MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Section A

1. Answer any **Five** sub questions, each question carry **one** mark. $5 \times 1 = 5$
- (a) What is Corporate Advertising?
 - (b) What is Chord Calling?
 - (c) Define Publicity.
 - (d) What is Public relation?
 - (e) Define consumer promotion.
 - (f) What are bonus packs?

Section B

Answer any **two** questions, each question carry **five** marks $2 \times 5 = 10$

- 2. Explain different Trade promotion methods.
- 3. "Publicity is often considered as more credible". Discuss.
- 4. "Sale promotion may create a negative impact sometimes". Discuss.

Section C

5. Read the following case carefully and answer the questions given at the end. $1 \times 10 = 10$

Today, the Walt Disney Company is a diversified international organization that owns theme parks and resorts, produces films, and creates consumer products. Disneyland, Disney World, and the Tokyo Disneyland are the most visited theme parks in the world. The Walt Disney Company produces films, television programs, and videos. Disney toys and clothing are available in retail stores and through mail-order catalogs.

Like most profitable businesses, a major economic goal of the Walt Disney Company is to increase the wealth of its stockholders by increasing earnings and using capital wisely. Disney uses promotion to achieve its goal. The original Disney theme park is Disneyland in Anaheim, California. Here, Disney celebrated Mickey Mouse's 60th birthday. Hollywood stars attended the birthday party on Main Street. For almost six months, daily parades and shows celebrated the occasion. Other Disneyland promotions included a sendoff for the Olympic athletes, a celebration of 50s music, and a hula-hoop contest of 1000 people "hooping it up" for a mention in the Guinness book of world records. Other birthday promotions included a visit by Mickey Mouse to the United Nations in New York; advertising supplements in Time, Fortune, and People magazines, and, with Delta airlines flying in 10000 disadvantaged children from nine countries to Disneyland and Disney World as guests on Mickey's actual birthday.

[P.T.O.]

The opening of the Disney-MGM Studios at Disney World in Orlando, Florida, was another major event. Hundreds of travel editors and journalists were invited to visit as guests of the Disney Company and were treated to previews of the new attractions. Their resulting articles described the new attraction and its features, such as rides through famous movie sets.

Walt Disney Company now has theme parks in Japan and France. In Japan, 60 million people (50% of Japan's population) visit the park annually.

The Disney Company produces and distributes film and television products for the theatrical, television, and home video markets. Some of its biggest film hits include *Who Framed Roger Rabbit?*, *The Little Mermaid*, and *Good Morning, Vietnam*. The company also produces original television shows for network and syndicated markets. "The Magical World of Disney", "The Golden Girls" and "Empty Nest" are perhaps some of its best-known programs. Its home video successes include *Cinderella*.

The company operates a pay television service called Disney Channel. It has more than 4 million subscribers.

J.G. Hook creates and markets the Mickey & Co. line of designer clothing under a licensing agreement. Disney now represents about 12% of all licensed character merchandise in the world.

The Disney Company also uses direct-mail to sell more than 200 items, including toys, videos, and baby clothes. Disney licenses and distributes these products throughout the world.

Other recent endeavors include The Disney Stores. These stores are retail outlets for the company's merchandise. They also promote Disney film releases, sell tickets to the theme parks, and show activities of the entire company on television monitors. Shoppers can place orders with the Disney Channel and Disney Catalog on telephones conveniently located in the store.

Questions:

- a) From this case study, cite an example of each of the following promotional activities: Advertising, Publicity, Sales Promotion, and Public relations. 3
 - b) Give an example of how one area of the Walt Disney Company can effectively promote other areas. 4
 - c) As a promotion manager for Disney, state a major promotional goal for the Walt Disney Company for the coming year and create three examples of promotional activities in a different area (Advertising, Publicity, Sales promotion, Public relations) that would carry out this goal. 3
-

2502 – D10 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2016

D10: CORPORATE TAX PLANNING

Time : 90 Minutes]

[Max. Marks : 25

SECTION – A

(5 X 1 = 5)

Q. 1. Answer any **FIVE** out of **SEVEN** of the following sub-questions. Each question carries **ONE** mark.

- What do you mean by Previous Year U/s-3 of Income Tax Act?
- What are Special Tax Rates?
- What is the General Rule for Inter-head Adjustment U/s-71?
- Give the meaning of Profession.
- What do you mean by Expenditure on Scientific Research U/s-35?
- State any three powers of Director General under different provisions of the Act.
- What is Tax Evasion?

SECTION – B

(2 X 5 = 10)

Answer any **TWO** questions. Each question carries **FIVE** marks.

Q. 2. What is Depreciation? Brief the conditions for claiming depreciation.

Q. 3. Mr. Tarun submits the following information for the previous year 2014-15 relevant to the assessment year 2015-16:

Particulars	Amount
1. Profit from Business A situated in Delhi	1,50,000
2. Profit from Business B situated in Bombay	1,00,000
3. Loss from business C carried in New York (the business is controlled from India but profits are not received in India)	60,000
4. Unabsorbed depreciation of business C	35,000
5. Income from house property situated in India	10,000
6. Income from house property situated in London (rent received in London)	20,000

Find out the Gross Total Income of Mr. Tarun for the assessment year 2015-16 if he is (a) Resident in India and (b) Not ordinarily resident in India.

Q. 4. X Ltd. Manufactures electric pumping sets. The company has the option to either make or buy from the market company A used in manufacture of the sets.

The following details are available:

The component will be manufactured on new machine costing Rs. 2 lakh with a life of 10 years. Material required cost Rs. 4 per kg. and wages Re. 0.60 per hour. The salary of the

[P.T.O.]

foreman employed is Rs. 3,000 per month and other variable overheads include Rs. 40,000 for manufacturing 50,000 components per year. Material requirement is 50,000 kgs. and requires 50,000 labour hours.

The component is available in the market at Rs. 8.60 per piece.

Will it be profitable to make or to buy the component? Does it make any difference if the component can be manufactured on an existing machine.

SECTION –C

(1 X10 = 10)

Compulsory

Q. 5. Answer the following question which carries **TEN marks**.

XYZ Ltd. is having business in manufacture, sales and export of goods. Its profit & Loss Account for the year ending March 31st, 2016 disclosed a net profit of Rs. 7.5 Lakh. Compute the assessable income for the assessment year 2016-17 from the following data:

- i. Tax paid on behalf of foreign collaborator, the company having failed to deduct tax on the remittance, such tax paid being Rs. 30,000 debited to the Profit and Loss Account.
- ii. Commission paid to foreign buyer in violation of Foreign Exchange Management Act in the course of invoicing exports, debited to Profit and Loss Account: Rs. 40,000.
- iii. Commission paid to local agents of foreign principals for securing export orders, debited to Profit and Loss Account: Rs. 20,000.
- iv. Remuneration to managing director comprised of salary of Rs. 45,000 per month, bonus for the year Rs. 10,000 and commission Rs. 20,000 all debited to Profit and Loss Account. The entire remuneration has been approved by the Company Law Board.
- v. Interest paid on borrowings made in excess of the limits laid down under section 58A of the Companies Act read with rule 3 of the Companies (Acceptance Of Public Deposits) Rules: Rs. 50,000 debited to Profit and Loss Account.
- vi. Contribution to political party for securing help in getting loan from a Government financial institution, charged to Profit and Loss Account: Rs 1 Lakh.
- vii. Surtax paid: Rs. 25,000.
- viii. Interest paid for belated payment of income-tax: Rs. 8,000 debited to Profit and Loss account.
- ix. Insurance compensation received Rs. 2 Lakh for damage of machinery, the expenditure incurred for repairing the same being Rs. 1, 50,000, the balance of Rs. 50,000 credited to Replacement Reserve Account in the balance sheet.
- x. Amount realized on sale of import entitlements Rs. 80,000 taken to Reserve Account in the balance sheet. Give reasons for additions or deletions suggested.

2503 – D11 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D-11: CUSTOMS & EXCISE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

Section A

1. Answer any **10** of the following, each sub question carries **one** mark: $10 \times 1 = 10$
- (a) Define "Assessable Value" under the Central Excise Act, 1944.
 - (b) What are the important requirements of "Taxable Services"?
 - (c) What are 'Excisable Goods' under the Central Excise Act 1944?
 - (d) What is CENVAT?
 - (e) What are exempted from SAD under the Customs Act, 1962?
 - (f) What is duty drawback?
 - (g) Define 'Adhoc' exemption under the Customs act, 1962.
 - (h) Mention any five deemed assets in the Wealth Tax.
 - (i) Define Dealer u/s 2(b) of the Sales Tax.
 - (j) What are the difference between Sales Tax & Excise Duty?
 - (k) What is meant by "anti-dumping duty"?

Section B

Answer any **four** of the following questions, each question carries **five** marks: $5 \times 4 = 20$

- 2. What are the differences between Direct Tax & Indirect Tax?
 - 3. What are the inclusions in "Transaction Value" of the Central Excise Act?
 - 4. Brief the broad procedure to be followed by exporter.
 - 5. Determine the total amount of excise duty payable u/s 4 of the Central Excise Act 1944 from the following information:
 - (i) Price of Machinery excluding taxes & duties : Rs. 6,50,000.
 - (ii) Installation & Erection expenses Rs. 21,500.
 - (iii) Packing Charges (Primary & Secondary) Rs. 18,500.
 - (iv) Design & engineering charges Rs. 4,000.
 - (v) Cost of materials supplied by you buyer free of charges Rs. 6,500.
 - (vi) Pre-delivery inspections charges Rs. 1,000.
 - (vii) Other information:
 - (a) Cash discount @ 2% on price of machinery was allowed as per terms of contract, since full payment was received before dispatch of Machinery.
 - (b) Bought out accessories supplied along with Machinery valued at Rs. 4,000.
 - (c) Central Excise Duty rate 12% & Education Cess as applicable.
- Make suitable assumptions as are required & provide brief reasons.

[P.T.O.]

6. Mr. Ganesh, an Indian resident, had gone to U.K. for business purposes. He bought the following goods while returning to India:
- (i) His personal effects like cloth etc, valued at Rs. 85,000.
 - (ii) Two litres of liquor of Rs. 5,000.
 - (iii) New Camera of Rs. 48,500
 - (iv) One Laptop of Rs. 25,000.

What is the Customs Duty payable?

Section C

Answer any **one** of the following which carries **ten** marks.

10 × 1 = 10

7. What is Baggage? Explain the exemptions and restrictions on "Baggage".
8. Determine the cost of production on manufacture of under mentioned product for the purpose of Captive Consumption in terms of Rule 8 of the Central Excise Valuation Rule, 2000.
- (i) Direct Material: Rs. 12,600.
 - (ii) Direct Wages: Rs. 9,500.
 - (iii) Work Overhead: Rs. 6,800.
 - (iv) Factory Overhead: Rs. 800.
 - (v) Research & Development Cost: Rs. 1,800.
 - (vi) Administrative Overhead: Rs. 4,100.
 - (vii) Selling & Distribution Cost: Rs. 3,200.
 - (viii) Realisable Value of Scrap: Rs. 1,800.
 - (ix) Cost of by-products: Rs. 200.
 - (x) Administrative Overheads are in relation to Production activities.

Section D (Compulsory)

10

9. An importer imported raw materials @ 30,000 US \$ FOB. The goods were packed for which packing charges of 700 US \$ were charged extra. Goods were stuffed in a returnable container, the price of which is 2500 US \$.

Insurance & Sea Freight were 300 US \$ and 900 US \$. Brokerage paid by importer is 400 US \$. Custom duty is 10%. Education Cess is as applicable. Excise Duty on similar goods in India is 12%. Find the duty payable (1 US \$ = Rs. 66.40). What are the duty refunds/benefits available if the importer is

- (a) Manufacturer.
 - (b) Service Provider.
 - (c) Trader?
-

2504 – D12 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2016

MANAGEMENT

D12: MICROFINANCE AND RURAL ENTERPRISES

Time : 3 Hours]

[Max. Marks : 50

Instructions: (i) Answer all sections. (ii) Marks are indicated against each section.

SECTION – A

1. Answer any **ten** of the following sub-questions. Each sub-question carries **one** mark. (10x1=10)

- Distinguish between Microfinance and Micro-credit?
- State the different sources of funds available to rural enterprises in India.
- Name any two Micro Finance Institutions.
- What you know about SHG Clusters?
- What is Effective Cost of Loan?
- What is Refinance?
- Define Micro-insurance.
- What is Rashtriya Mahila Kosh?
- How microfinance leads to micro-entrepreneurship development?
- What do you understand by operating costs in micro finance
- What is meant by an Effective Yield of lending?
- State the role played by Anganawadi workers in micro credit

SECTION – B

Answer any **four** of the following questions. Each question carries **five** marks. (4x5=20)

- What is the role of banks in helping SHGs to obtain micro-credit? Explain the SHG-Bank linkage model of Microfinance.
- What are the career prospects from Micro-credit and Micro-finance in India? Discuss.
- What are JLGs? State the objectives of forming JLGs? How JLGs are different from SHGs? Explain.
- What are the different microfinance products and services needed by the poor? Discuss the constraints in the provision of rural financial services in India with suitable examples.
- The following details are available to you for calculation and analysis:
Loan amount: Rs. 60,000
Loan term: 12-month
Interest rate: 22% p.a.
 - Find out the EMI as per Flat Rate Method and Reducing Balance Method.
 - Prepare a Loan Repayment Schedule by following Flat Rate and Reducing Balance Method.
 - Calculate the Effective Cost per annum and per month by following Flat Rate and Reducing Balance Method to the borrower assuming an additional fee of 2% as service, documentation and collection charges.

[P.T.O.]

SECTION – C

Answer any **one** of the following questions, which carries **ten** marks.

(1x10=10)

7. What do you know about Self-Help Groups (SHGs)? Discuss the characteristics and functions of a SHG of your choice. What are the problems faced at present by the SHG that you have selected?
8. What do you understand by Micro-Finance Institutions (MFIs)? State the different categories of MFIs operating in India. Discuss the major risks faced by present day MFIs in India with suitable examples.

SECTION – D

(Compulsory)

9. Read the following case study and answer the questions given at the end. This question carries **ten** marks.

(1x10=10)

The Indian press has had a couple of theories of what went wrong with SKS Micro-finance in India. One of them states, there was a power struggle between Vikram Akula and the CEO (Rao) and CFO (Raj). The SKS model is similar to other MFI's in that they loan small amounts largely to village women and then the village women ensure they all pay-off the loan with interest. It's a great way to push the risk management down to the village level. This has been done successfully for many years and continues to do well. What hurt SKS more than anything else was being a publicly traded company. When you have shareholders, their goals are pretty simple – grow the top line revenue, grow the bottom line profits which will lead to a higher stock price. In order to do that at SKS you have to find more people and give out more loans, which is very similar to what caused the economic crisis of 2008. If the investment banks wanted to sell more mortgaged backed securities (MBS), they needed more loans which meant the lending standards were relaxed – if you had a pulse you got a loan. With SKS something similar happened, they were giving loans to anybody and everybody in the state of Andhra Pradesh. Some people had 4-5 loans outstanding and those people couldn't manage to pay them back. This led to SKS reporting less than impressive quarterly numbers which led to a downward spiral of their stock price. In addition, once the government realized people had multiple loans and SKS was charging as high as 36% in interest, they hit the pause button on the SKS business model. This again led to the stock price getting pushed down even further.

I believe SKS would have been fine if they remained a for-profit but privately held company. I can understand the founding team of SKS wanting an IPO as it provides an excellent liquidity event for them to cash out, however the short term goals of the investors are completely out of sync with the long term mission of what SKS was trying to achieve.

Required:

Discuss the above case and examine whether micro finance would succeed in India. As a Management Consultant, suggest the remedies to overcome from present day problems faced by microfinance industry.

✓

2505 – D13 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D13: INTERNATIONAL ACCOUNTING

Time : 1.5 Hours]

[Max. Marks : 25

SECTION A

QNo.1. Answer any five sub questions each carry one mark $1 \times 5 = 5$

- a) Define Comparative International Accounting?
- b) What is meant by foreign currency translation?
- c) Find Two major differences accounting practices of developed and developing nations
- d) Define single transaction approach.
- e) Define Parent company concept in a group.
- f) Define Negotiated price as international transfer price.

SECTION B

Answer any two questions, each question carry five marks ($5 \times 2 = 10$)

Qno2. Discuss the various problems and difficulties in international financial reporting

Qno3. What is the role played by IASB, OECD and EU in international Harmonisation. Discuss

Qno4. Critically evaluate the cost based methods of international Transfer Pricing.

SECTION C

CASE STUDY ($1 \times 10 = 10$)

Bessrawl Corporation is a U. S.- based company that prepares its consolidated financial statements in accordance with U. S. GAAP. The company reported income in 2011 of \$1,000,000 and stockholders' equity at December 31, 2011, of \$8,000,000. The CFO of Bessrawl has learned that the U. S. Securities and Exchange Commission is considering giving U. S. companies the option of using either U. S. GAAP or IFRS in preparing consolidated financial statements. The company wishes to determine the impact that a switch to IFRS would have on its financial statements and has engaged you to prepare a reconciliation of income and stockholders' equity from U. S. GAAP to IFRS. You have identified the following six areas in which Bessrawl's accounting principles based on U. S. GAAP differ from IFRS.

[P.T.O.]

1. Inventory
2. Property, plant and equipment
3. Intangible assets
4. Research and development costs
5. Sale and leaseback transaction

Bessrawl provides the following information with respect to each of these accounting differences.

Inventory: at year-end 2011, inventory had a historical cost \$250,000, a replacement cost of \$180,000, a net realizable value of \$190,000, and a normal profit margin of 20%.

Property, plant and equipment: the company acquired a building at the beginning of 2010 at a cost of \$2,750,000. The building has an estimated useful life of 25 years, an estimated residual value of \$250,000 and is being depreciated on straight-line basis. At the beginning of 2011, the building was appraised and determined to have a fair value of \$3,250,000. There is no change in estimated useful life or residual value. In a switch to IFRS, the company would use the revaluation model in IAS 16 to determine the carrying value of property, plant, and equipment subsequent to acquisition.

Intangible assets: As part of a business combination in 2008, the company acquired a brand with a fair value of \$40,000. The brand is classified as an intangible asset with an indefinite life. At year-end 2011, the brand is determined to have a selling price of \$35,000 with zero cost sell. Expected future cash flows from continued-use of the brand are \$42,000 and the present value of the expected future cash flows is \$34,000.

Research and development costs: the company incurred research and development costs of \$200,000 in 2011. Of this amount, 40% related to development activities subsequent to the point at which criteria had been met indicating that an intangible asset existed. As of the end of 2011, development of the new product had not been completed.

Sale and leaseback transaction: in January 2009, the company realized a gain on the sale-and-leaseback of an office building in the amount of \$150,000. The lease is accounted for as an operating lease, and the term of the lease is five years.

Required: Prepare reconciliation schedule to convert 2011 income and December 31, 2011, stockholders' equity from a U.S. GAAP basis to IFRS. Ignore taxes. Prepare a note to explain each adjustment made in the reconciliation schedule.

2506 – D14 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D14: FOREIGN EXCHANGE AND RISK MANAGEMENT

Time : 1.5 Hours]

[Max. Marks : 25

Note: Give working note wherever necessary

Section A

Q. No. 1. Answer any FIVE sub questions, each question carries one mark. 5 x 1 = 5

- a. What do you understand by interest rate risk?
- b. What is netting?
- c. What is discounting bills receivables?
- d. Define arbitraging
- e. What is interest rate parity
- f. Assume that the following spot exchange rates exist today:

DM = \$.60

FF = \$.15

DM = FF4.

Assume no transaction costs. Based on these exchange rates, can triangular arbitrage be used to earn a profit?

Section B

Answer any TWO questions, each questions carries five marks

2 x 5 = 10

2. Define the forward contract. Critically examine the role of forwards in speculation
3. Why is economic exposure difficult to measure? Suggest a scenario where an expected decline in the present value of a firm (due to negative economic exposure) may actually turn out to be beneficial to the firm

[P.T.O.]

4. An American company has an existing swap agreement with a British company. The original exchange rate was \$1.50 / £1 (when the swap was agreed) and the current exchange rate is \$2/ £1. The fixed interest rates for the swap are 10% for sterling and 5% for the US dollar. Interest payments are annual and such payments have just been exchanged. The swap has a remaining life of 3 years. The American company is the recipient of sterling and the payer of dollars. The original sums were \$15 million and £10. Interest rates are now equal at 5% pa. What is the value of the swap to the American company?

Section C

1 x 10 = 10

- 5. Answer the following question given below.**

Assume you are the treasurer of a multinational company and your finance director has asked you to prepare a paper on exposure management strategy.

Outline the aggressive and defensive approaches and make your recommendations.

2507 – D15 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

MANAGEMENT

D-15: CAREER PLANNING AND DEVELOPMENT

Time : 1.5 Hours]

[Max. Marks : 25

Note: Answer all the sub questions at one place.

Section A

1. Answer any **five** sub questions, each question carries **one** mark.

$5 \times 1 = 5$

- (a) What do you mean by career planning?
- (b) What is exit interview?
- (c) What is Succession Planning?
- (d) What do you mean by career path?
- (e) What is Job Enlargement?
- (f) Who does career planning for an employee?

Section B

Answer any **two** questions, each question carries **five** marks.

$2 \times 5 = 10$

- 2. What is the role of education in Career Planning?
- 3. What do you mean by Career Counselling?
- 4. What are the steps in Career Planning? Explain.

Section C

5. Read the following case and answer the questions given at the end.

$1 \times 10 = 10$

Rohan is a Engineering graduate of Computer Science. He has also done his MBA from a reputed Institution. His specializations are HR and Marketing during his MBA. Now he is trying to plan his career which will give him a comfortable life. While campus recruitment process he gets an offer of HR trainee job. But he also has an option of taking forward his father's computer shoppee for Sales and Service.

- a) According to you, which is the best career option for Rohan? Why?
 - b) Is it necessary to plan your education while you plan your career? Explain in the context of given case.
-

2509 – D17 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

D17: CORPORATE RESTRUCTURE - HUMAN DIMENSIONS

Time : 3 Hours]

[Max. Marks : 50

Note: Answer all the sub questions at one place.

Section A

Answer any 10 sub-questions; each sub-question carries 1 mark

(10 x1 = 10)

Q1.

- a) What is a virtual organization?
- b) What is ICT?
- c) What are external factors influencing the personnel function?
- d) What is MBO?
- e) What is change management?
- f) Define restructuring.
- g) What is sensitivity training?
- h) What is glass ceiling?
- i) What is notional extension?
- j) Define diversity.
- k) What are Interventions?
- l) Define culture.

Section B

Answer any four questions; each question carries 5 marks

(4 x5 = 20)

Q2. Globalization has turned the globe into a village where employees are shifting from country to country for better prospects. In a given situation like this, how organizations manage diversity?

Q3. How industrial relations can be a cause for failure of a merger or an acquisition?

Q4. Why there is a need for corporate restructuring? Explain with examples?

[P.T.O.]

Q5. Corporate restructuring is just a way to layoff employees and look for more profit by cost cutting. Comment on this statement.

Q6. What kind of challenges do mergers and acquisitions come with for human resource management function?

Section C

Answer any one question; each question carries 10 marks

(1x10 = 10)

Q7. How corporations are turning into virtual organizations? Mention the opportunities and challenges of the same with examples.

Q8. How a human resource manager can play a crucial role in the success of a corporate restructuring?

Section D

Q 9

Read the following case and answer the questions

10 Marks

Case study

The West Five Care Trust controls four hospitals in a suburban area. Two of the hospitals are modern and have extra accommodation space. The other two are old but prestigious specialist units located in expensive areas. The Trust considers that it would make considerable financial sense to close the older hospitals and transfer their functions to the modern sites. Several senior physicians are extremely unhappy about the consequences and have launched a public campaign to save the specialist units. This has angered the general manager who has only just presented the plan as a proposal to the management committee. He considers the physicians to be disloyal as they have taken a confidential business matter to the press. He is also baffled since the new hospitals would offer them far better facilities.

The general manager was recently recruited from industry and has been keen to exercise his right to manage. In his first six months, he successfully outsourced cleaning and catering, brushing aside union opposition. He has also instituted stringent cost-control measures and now vets all budget requests personally, including expenses for attending conferences.

As human resources manager how would you analyse the situation and how could you help?

2510 – D18 – IVS MBA (R) – M – 16

FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, MAY 2016

MANAGEMENT

D-18: HOTEL MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Section A

1. Answer any **five** sub questions each carries 1 mark (5 × 1 = 5)
- a) Define "Hotel"
 - b) What is a 'MOTEL'?
 - c) Which money became the standard of exchange?
 - d) What is the function of concierge?
 - e) Which are the departments in Room Division?
 - f) What is downtown hotel?

Section B

Answer any **two** questions each carries 5 marks

(2 × 5 = 10)

- 2. Explain in detail 6 types of hotels.
- 3. Give the House Keeping layout and explain each department.
- 4. Explain in detail "Room Division".

Section C

Case Study - Compulsory:

(10)

5. Read the following case and answer questions given at the end.

Ajay and Vishal are two enterprising youth. They have passed out from IIM, Bangalore. They thought instead of doing a job, they will start a business. Having learnt of the future foods demands, they decided to venture into starting a multi cuisine hotel. Hotels are known to be the best hangout place for people. For Ajay and Vishal fund raising was a serious handicap for the venture. However, they started as small caterers and supplied food to parties and functions. Now hotel industry is run by many people, like Ajay and Vishal. Hotel Pinto is doing good business in the area where they want to set up their hotel. Ajay and Vishal have set their sights high. They aim to set up a hotel in a prime location. Hotels have a great market potential however a risky venture.

Questions:

- a) How will you advise Ajay and Vishal, as how to increase the consumer awareness about their business?
 - b) What would be your suggestions for competing with other hotels?
-

D-01: MANAGEMENT CONTROL SYSTEMS

Time: 3 Hours]

[Max. Marks : 50

i) All sections are compulsory.

ii) Read instructions given at each section.

iii) Relevant illustrations must be given wherever required.

Section A – (Marks : $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.

- a) What is programme management?
- (b) What do you mean by MCS?
- (c) What are zero-based budgets?
- (d) Define Cost Units.
- (e) What is flexi budgeting?
- (f) What do you mean by non-financial controls?
- (g) What do you mean by project feasibility?
- (h) Define statutory reports.
- (i) Define Inflation.
- (j) Define Transfer pricing.
- (k) What do you mean by engineered cost centres?
- (l) What are responsibility centres?

Section B – (Marks : $4 \times 5 = 20$)

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

2. Describe how inflation influences the management of key resources of the organization.
3. Describe the framework for strategy implementation.
4. What are important determinants of transfer pricing?
5. What are the different types of cost centres?
6. Describe the process of designing an effective management control system.

[P.T.O.]

Section C – (Marks : $1 \times 10 = 10$)

*Answer any **one** question which carries **ten** marks.*

7. Distinguish between Finance-oriented and operational-oriented management control.
8. Describe the need for a planning and control system within a business organization. How does this help the organization in realizing competitive positions in the market?

Section D – (Marks : 10)**Compulsory**

9. Assuming yourself as a Production Manager, Develop a zero-based budget for your organization with the help of necessary hypothetical figures; also describe the key components of this Budget.
-

8074 – D03 – IVS MBA (R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-03: ENTREPRENEURSHIP DEVELOPMENT

Time : 3 Hours]

[Max. Marks : 50

All sections are compulsory

Read instructions given at each section.

Relevant illustrations must be given wherever required.

Section – A (Marks : $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions, Each question carries **one** marks.

- (a) Who is a woman entrepreneur?
- (b) What is a cottage industry?
- (c) Define franchising.
- (d) What is competition?
- (e) What do you mean by idea generation?
- (f) Who is potential entrepreneur?
- (g) What is venture capital?
- (h) What is customization?
- (i) What is innovation?
- (j) Define small scale unit.
- (k) Who is drone entrepreneur?
- (i) What is project planning?

Section - B (Marks : $4 \times 5 = 20$)

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

- 2. Write a short note on achievement motivation theory.
- 3. Explain the New Economic Policy 1991 with special reference to SSI.
- 4. What is DIC? Explain its objectives & functions.
- 5. Identify the state level institutional support for SSI in India.
- 6. Explain the concept of "risk taking" with respect to entrepreneurship.

[P.T.O.]

Section – C (Marks : $1 \times 10 = 10$)

Answer any one question which carries ten marks.

7. Discuss the role of small enterprises in economic development.
8. Explain the infrastructural and incentives support given by State and Central Government.

Section – D (Marks : 10)

(Compulsory)

9. What are the formalities for registering the SSI unit? Mention the benefits of registration.
-

8077 – D06 – IVS MBA (R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-06: INTERNATIONAL MARKETING MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

All sections are compulsory

Read instructions given at each section.

Relevant illustrations must be given wherever required.

Section – A (Marks : $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions, Each question carries **one** marks.
 - (a) Define international marketing.
 - (b) What is Regiocentrism?
 - (c) Distinguish between tariff and non-tariff barriers
 - (d) What are commodity agreements?
 - (e) What is product adaptation?
 - (f) Define sales promotion.
 - (g) What is desk research?
 - (h) Write a note on differential export pricing.
 - (i) Differentiate between indirect exporting and direct exporting.
 - (j) What is revolving credit?
 - (k) State the financial guarantees given by ECGC.
 - (i) What is a letter of credit?

Section - B (Marks : $4 \times 5 = 20$)

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

2. Explain the problems in international marketing.
3. Briefly explain the benefits that a firm can derive by going international.
4. Critically evaluate the comparative cost theory.
5. Explain the importance of GATT.
6. Explain the measures taken by Government of India in promoting exports.

[P.T.O.]

Section - C (Marks : $1 \times 10 = 10$)

*Answer any **one** question which carries **ten** marks.*

7. Describe the impact of foreign trade on the economic development of a country. Illustrate your answer with examples.
8. What are the various problems faced by developing countries in increasing their exports? How does GSP seek to help them?

Section - D (Marks : 10)**(Compulsory)**

9. As a first time exporter of wooden handicrafts from India, evaluate the various modes of entry available for entering into foreign markets. Which mode of entry would you prefer and why?
-

D-07: ADVERTISEMENT MANAGEMENT

Time: 90 Minutes]

[Max. Marks : 25

- i) All sections are compulsory.*
- ii) Read instructions given at each section.*
- iii) Relevant illustrations must be given wherever required.*

Section A – (Marks: $5 \times 1 = 5$)

1. Answer any **five** out of **seven** of the following sub-questions. Each sub-question carries **one** mark.
 - (a) What do you mean by HOE model in advertisement?
 - (b) What is trade mark?
 - (c) What is slogan?
 - (d) What do you mean by eye movement in advertisement?
 - (e) What do you mean by Aperture Concept?
 - (f) What is Pulsing Schedule?
 - (g) What do you mean by ancillary services?

Section B – (Marks: $2 \times 5 = 10$)

*Answer any **two** of the following questions. Each question carries **5** marks.*

2. Explain the role of advertising aids in today's modern advertisements.
3. Select five brand ambassadors and the products they promote in advertisement.
4. Explain the concept of advertising message design development process.

Section C – (Marks : $1 \times 10 = 10$)

Compulsory

5. How can media planning and selection be used in advertisement development and explain the types of media with their merits and demerits?
-

8079 – D08 – IV S MBA (R) – M – 17

FOURTH SEMESTER M.B.A (CBCS) DEGREE EXAMINATION MAY - 2017

D-08: SALES PROMOTION MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

All sections are compulsory

Read instructions given at each section.

Relevant illustrations must be given wherever required.

Section – A (Marks : $5 \times 1 = 5$)

1. Answer any **five** out of **seven** of the following sub-questions. Each question carries **one** mark.
 - (a) Define Sales Quota
 - (b) What is Salesmanship?
 - (c) What is promotional design?
 - (d) What is promotional budget?
 - (e) Define AIDAS.
 - (f) What is social equity?
 - (g) What is tangibility of a promotion?

Section – B (Marks : $2 \times 5 = 10$)

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

2. Describe the process of customer profiling
3. What is the role of public relations in brand building?
4. What are the statutory compliance to be ensured in the process of creating an effective advertisement?

Section – C (Marks : $1 \times 10 = 10$)

(Compulsory)

7. Assuming yourself as a Sales Manager develop a communication strategy for your business that would ensure effective market penetration, positioning and ensure optimal sales.
-

8081 – D10 – IVS MBA (R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-I0: CORPORATE TAX PLANNING

Time : 90 Minutes]

[Max. Marks : 25

Section – A (Marks : $5 \times 1 = 5$)

1. Answer any **five** out of **seven** of the following sub-questions. Each question carries **one** mark.
- (a) Define Self Assessment.
 - (b) What is GTI?
 - (c) What is clubbing up of income?
 - (d) What is unabsorbed depreciation?
 - (e) Mention any two tax authorities in India.
 - (f) How do you treat expenses of scientific research computing total income?
 - (g) State any two impacts of taxation on financial policy of a company.

Section - B (Marks : $2 \times 5 = 10$)

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

2. What is assessment? Explain the different types of assessments for corporate companies.
3. Mr. Batra furnishes the following details for year ended 31.03.2016:

Particulars	Rs.
Short term capital gain	1,40,000
Loss from speculative business	60,000
Long term capital gain on sale of land	30,000
Long term capital loss on sale of shares (securities transaction tax not paid)	1,00,000
Income from business of textile (after allowing current year depreciation)	50,000
Income from activity of owning and maintaining race horses	15,000
Income from salary	1,00,000
Loss from house property	40,000

Following are the brought forward losses:

- (i) Losses from activity of owning and maintaining race horses-pertaining to A.Y. 2013-14 Rs. 25,000.
- (ii) Brought forward loss from business of textile Rs. 60,000 - Loss pertains to A.Y. 2008-09. Compute gross total income of Mr. Batra for the Assessment Year 2016-17.

[P.T.O.]

4. R acquired an asset carrying, depreciation, @15%, on 15-12-2014 for Rs. 3,00,000. He sold the asset on 1-1-2016 to G for Rs. 3,20,000 (FMV as on that date was Rs. 2,50,000 who also used the asset for his business purposes. G sold the asset back to R on 15-11- 2016 for Rs. 3,10,000.

Compute the depreciation allowable, to R, for various assessment years assuming such asset was the only asset in the block in case of R.

Section – C (Marks : $1 \times 10 = 10$)

(Compulsory)

5. S. Ltd., engaged in the business of manufacturing, shows a net profit of Rs. 5 crores for the financial year ended 31-3-2017, after debiting/crediting the following items:
- (i) On EPABX and mobile phones (exclusively used for the business purpose) purchased during the year, depreciation amounting to Rs.18 lacs was claimed at higher rate of 60% treating them at par with computer.
 - (ii) Rs. 50 lacs paid to N. Ltd, towards feasibility study conducted for examining proposals for technological advancement relating to the existing business, where the project was abandoned without creating a new asset.
 - (iii) Rs. 35 lacs paid for the higher studies of the director's son abroad, with a stipulation that he would be appointed as a trainee in the company under "apprentice training scheme" where there is no evidence of existence of such scheme.
 - (iv) Payment of Rs. 29 lacs towards purchase of software from a non-resident, meant for subsequent resale in the Indian market (no tax deducted at source), was ultimately sold at a profit during Financial Year 2016-17.
 - (v) Dividend of Rs. 10 lacs received from a foreign company in which this company holds 28% in nominal value of the equity share capital of the company, Rs. 0. 25 lac expended on earning this income.
 - (vi) A machine in use since past 7 financial years having WDV amounting to Rs. 1.50 lacs on 01.04.2016 was discarded on 3.9.2016. The depreciation on the block at 15% has been provided and charged to profit and loss account for the previous year ended 31.3.2017. The entire block is used for the purpose of business.
 - (vi) Rs. 45 lacs were paid on 3.6.2016 to a National Laboratory with a stipulation that the said contribution shall be used for the purpose of an approved scientific research programme only.
 - (vii) Secret commission of Rs. 13 lacs was paid and debited under commission account.
 - (ix) Purchased a brand new bus and donated to a school where the employees' children were studying and debited the same to the Workmen and Staff Welfare Account.

Additional Information:

A debt of Rs. 10 lacs was claimed as bad debt in the previous year 2015-16 Assessing Officer allowed only a sum of Rs. 5 lacs as bad debts. In the 2016-17, a sum of Rs. 4 lacs is recovered ultimately in respect of the debt.

Compute total income of S. Ltd, for the Assessment Year 2017-18 and work out tax payable on such income, indicating reasons for treatment of each item.

8082 – D11 – IVS MBA (R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-11: CUSTOMS AND EXCISE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 50

Section – A (Marks : $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.
 - (a) Expand:
 - (i) NCCD (ii) SEZ
 - (b) Mention any two types of excise duties.
 - (c) What is assessable value?
 - (d) How do you treat sale of goods to a related person in excise valuation?
 - (e) What do you mean by CENVAT credit?
 - (f) Mention any two goods/services which are exempted from excise duty . .
 - (g) What do you mean by clearance in CENVAT?
 - (h) What are dutiable goods?
 - (i) What is anti-dumping duty?
 - (j) What are landing charges?
 - (k) What is HSN?
 - (l) What is 'Carousel Fraud' in VAT?

Section - B (Marks : $4 \times 5 = 20$)

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

2. Explain Trade Paralance Theory.
3. Write short note on Customs duty Drawback Scheme.
4. An Assessee cleared his manufactured final products during January 2016. The duty payable for the month on his final products was as follows: Basic Duty Rs 44,000, NCCD-Rs 2,000, Education cess as applicable. During the month, he received various inputs on which total duty paid by suppliers of inputs was as follows - Basic duty - Rs 40,000 plus applicable education cess-Rs 160. There is no opening balance in his PLA account. How much duty the Assessee will be required to pay through account for the month of January 2016?
5. Mr. A is manufacturing goods with other's brand name. Mr. A has manufactured goods of Rs. 90, 00,000 in the FY 2015-16. Out of this, Rs. 70,00,000 are taxable final products and Rs. 20,00,000 are exempted final products. Excise duty paid on his inputs (excluding education cess and SAH education cess) is Rs. 10,00,000. Rate of basic excise duty on final products is 14% [ignore education cess and SAH education cess.] Discuss the option available to Mr. A for availment of cenvat credit, if he is not able to bifurcate inputs between those used for exempt goods and calculate cenvat credit available to him under different options and explain which option is beneficial to him.

[P.T.O.]

6. A Mandap keeper is providing catering services of full meals along with mandap services. His total bill for services came to Rs. 1,00,000 including catering charges. Services tax paid on input service was Rs 500 but not of excise duty paid on food items was Rs 600. Calculate the service tax payable, if tax rate is 14%.

Section – C (Marks : 1 × 10 = 10)

Answer any one question which carries ten marks.

7. Explain the procedure of registration and filing of returns under CEA.
8. A manufacturer of machinery sold a special machine. Following details are provided in relation to amounts charged:

	Amount (Rs.)
• Price of machinery excluding taxes and duties	9,00,000
• Installation charges (Machinery is fixed to earth in customer's premises)	31,500
• Packing charges	13,000
• Extra charges (Octroi)	5,000
• Outward freight beyond place of removal	18,000
• Design and development charges incurred	16,000

Other information furnished is:

- (a) Cash discount @ 2% on price of machinery was allowed as the customer paid the bill amount before dispatch.
- (b) State VAT rate 5%
- (c) Central excise duty rate 12% and education cesses as applicable.

Calculate excise duty payable on the special machine.

Section – C (Marks : 10)

(Compulsory)

9. A manufacturer having central Excise Registration Certificate imports equipment from abroad. Compute the duty payable under customs Act, 1962 for such import on the following information
- (i) Assessable value of imported equipment is U\$ 15,500
- (ii) Date of Bill of entry is 19.03.2016. Basic Custom Duty on this date was 12% and exchange rate notified by the Central Board of Excise and Customs is U\$ 1 = Rs. 65.00.
- (iii) Date of Entry inwards is 14.03.2016. basic Custom Duty on that was 10% and Exchange rate notified by the Central Board of Excise And Customs is US \$ 1 = Rs. 68.00.
- (iv) Addition Duty under Section 3(5) of the custom Tariff Act, 1975@4%.
- (v) Additional Duty payable @12% under section 3(1) & (2) of Customs Tariff Act, 1975 @4%.
- (vi) Education Cess and Secondary and Higher Education Cess @2% and 1 % Respectively.
- State which exchange rate and the rate of Custom duty shall be the applicable rates in this case. Which amount shall be eligible for availment of Centvat Credit for the manufacture (Importer).

D-12: MICROFINANCE AND RURAL ENTERPRISES

Time: 3 Hours]

[Max. Marks : 50

Section A – (Marks: $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.
- (a) Define micro credit.
 - (b) What is operating cost?
 - (c) What is a MFI?
 - (d) What do you mean by interest rate on reducing balance?
 - (e) Who is group member?
 - (f) What do you mean by SHG bank linkage?
 - (g) What is indirect support?
 - (h) What are incentives?
 - (i) What do you mean by Micro-Insurance?
 - (j) Who is called as voluntary member?
 - (k) What is federation of SHGs?
 - (l) What is SHGs cluster?

Section B – (Marks: $4 \times 5 = 20$)

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

- 2. Explain the modalities of extending micro credit.
- 3. Explain the procedure of providing micro finance.
- 4. Describe the role of facilitators in developing SHGs.
- 5. Bring out and explain the responsibilities of Banks in micro credit.
- 6. Explain the government's guidelines on micro credit.

Section C – (Marks : $1 \times 10 = 10$)

*Answer any **one** question which carries **ten** marks.*

- 7. Explain the incentives and initiatives of NABARD towards micro finance.
- 8. Bring out and discuss the present status of micro credit market in India.

[P.T.O.]

Section D – (Marks: 10)**(Compulsory)**

9. The whole concept of lending money has just got a makeover and re-branding through the new set of institutions called microfinance institutions (MFIs). These are welcomed overwhelmingly by a few people who make money out of this too. It is seen as a darling of development, a step that could control inflation, alleviate poverty and open domestic markets to imports and multi-national corporations. Micro finance institutions have replaced the traditional money lenders. The poor, often tagged as beneficiaries, were exploited by money lenders previously and now, by a set of educated class of people who run these MFIs. Exploitation of the poor has just gotten easier and more organized in this way. In the recent years, though money lending through MFIs has become a major financial activity in the villages, barbaric and inhuman methods such as harassing borrowers, intimidating, abusing, mentally and physically harassing them have been incorporated into the whole process of money lending. The borrowers are always under the pressure to repay the loan (on a weekly basis) at a heavy compound interest for petty loans they take. Another argument is that MFIs lend money at exorbitant interest rates which range from 20 per cent to 40 per cent. This ugly face of MFIs gives us a vivid picture of the dark underbelly which is now making its way into the media. In the name of empowering the poor, this form of organized exploitation has given many reasons for businessmen to make money at the cost of the poor, who are often seen as "fortune at the bottom of the pyramid." Previously, money lenders lent money at higher rates of interest because it was the individual who was lending money, but now, it is an institution comprising of a group of individuals who are lending money and in turn, pocketing extra money from the poor in the name of interest rate.

Questions:

- (a) What are the reasons for problems faced by MFIs in India?
 - (b) As a consultant, develop a system for controlling MFIs.
-

8085 – D14 – IIS MBA (R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-14: FOREIGN EXCHANGE AND RISK MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Section – A (Marks : $5 \times 1 = 5$)

1. Answer any **five** out of **seven** of the following sub-questions, Each question carries **one** mark.
- (a) What are Interest rate swaps?
 - (b) Define forward exchange contracts
 - (c) What is an economic exposure?
 - (d) Define Hedging.
 - (e) What is foreign exchange risk?
 - (f) What is exchange quotation?
 - (g) Define receivable currency overdraft.

Section - B (Marks : $2 \times 5 = 10$)

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

- 2. Explain the techniques of interest rate risk management.
- 3. Discuss the principles of exposure management.
- 4. What is the role of forex dealers in foreign exchange markets?

Section – C (Marks : $1 \times 10 = 10$)

(Compulsory)

- 5. Explain the internal and external risk management techniques related to foreign exchange risk management with relevant illustrations.
-

8086 – D15 – IVS MBA(R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

D-15: CAREER PLANNING AND DEVELOPMENT

Time: 90 Minutes]

[Max. Marks : 25

- i) All sections are compulsory.*
- ii) Read instructions given at each section.*
- iii) Relevant illustrations must be given wherever required.*

Section A – (Marks: $5 \times 1 = 5$)

1. Answer any **five** out of **six** of the following sub-questions. Each question carries **one** mark.
 - (a) What is career path?
 - (b) What is career counselling?
 - (c) Differentiate between goal and objectives.
 - (d) What is individual development?
 - (e) What is the purpose of life?
 - (f) What do you mean by leveraging?

Section B – (Marks: $2 \times 5 = 10$)

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

2. Explain the significance of career planning.
3. What is the role of a manager in career development of subordinates? Explain.
4. Elaborate the different levels of career development.

Section C – (Marks : $1 \times 10 = 10$)

Compulsory

5. Bring out the strategic approach to individual development by giving suitable examples.
-

8088 – D17 – VIS MBA(R) – M – 17

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2017

(Revised)

D-17: CORPORATE RESTRUCTURING - HUMAN DIMENSION

Time : 3 Hours]

[Max. Marks : 50

All sections are compulsory.

Read instructions given at each section.

Relevant illustrations must be given wherever required.

Section A – (Marks: $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.

- (a) What is change management?
- (b) What is a matrix organisation?
- (c) What do you mean by re-engineering?
- (d) What is organisational optimisation?
- (e) What is downsizing?
- (f) What do you mean by resistance to change? .
- (g) What is an in-basket training?
- (h) What is simulation?
- (i) What is an expatriate training?
- (j) What do you mean by personal analysis?
- (k) What is career development?
- (l) Differentiate between education and training.

Section B – (Marks: $4 \times 5 = 20$)

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

- 2. Explain the types of change that occur in organisations.
- 3. What is the significance of corporate restructuring in change management?
- 4. Explain the objectives of re-engineering.
- 5. How job analysis helps for designing a training programme? Explain.
- 6. What are the objectives of employee orientation in international assignment?

[P.T.O.]

Section C – (Marks: $1 \times 10 = 10$)

Answer any one question which carries ten marks.

7. Elaborate the transition process of an organisation from entrepreneurial to matrix with examples.
8. Discuss the different training programmes required for corporate restructuring.

Section D – (Marks: $1 \times 10 = 10$)**(Compulsory)**

9. Case study:

In the mid-1990s, Japan's leading photocopier and camera manufacturer - Canon Inc. (Canon) - embarked upon a massive re-engineering program to turn itself into a truly global corporation. Fujio Mitarai, who took over as president in 1995, introduced many changes in the company's manufacturing and management processes. These changes were implemented in two phases - Excellent Global Corporation-Phase I and Phase II. By re-engineering its business processes, Canon was able to revive itself without adopting painful strategies like retrenchment. In 2002, Canon's total sales were ¥ 2,940,128 million, an increase of ¥ 381,901 million from 1996. Its net income increased from ¥ 94,177 million to ¥ 190,737 million during the same period. Analysts attributed the success of Canon to the farsightedness of its management led by Fujio Mitarai. Commented Hiroshi Kato, analyst at Tkegin Investment Management Co. (Japan-based investment firm), "Mitarai is taking Canon in the right direction." The history of Canon dates back to 1933, when Saburo Uchida (Uchida) and Goro Yoshida (Yoshida) established Precision Optical Instruments Laboratory (POIL), at Roppongi, in the Azabu district of Tokyo. The lab was started to develop a camera to compete with the German Leica model C.

In 1934, POIL introduced 'Kwanon,' Japan's first 35 mm camera with a focal plane shutter. Priced at ¥ 195, Kwanon had a considerable price advantage over the Leica which was selling at ¥ 500. In 1935, POIL launched 'Hansa Canon', a 35 mm focal plane-shutter camera and in the same year it also applied for 'Canon' as its trademark. In 1937, POIL was incorporated as a joint stock company under the name Precision Optical Industry, Co., Ltd. (Precision), with a capital of ¥ 1 million. During the late 1930s, the company also started manufacturing accessories such as enlargers, filters, and special tanks for developers. In 1939, Precision began making camera lenses, and in 1940 production of X-ray cameras commenced.

In 1942, Takeshi Mitarai (Mitarai) an auditor with the company became Precision's first president. In 1945, Precision commenced production of midrange JII focal-plane shutter' cameras, and, in the following year, it opened the Ginza camera service station. In 1947, Precision changed its name to Canon Camera Co (Canon Camera). In 1949, the company's shares were listed on the Tokyo Stock Exchange, and it established a chemical division to provide solutions to problems related to camera materials. In the early 1950s, Canon Camera set up manufacturing plants at Shimomaruko, Ohta-ku in Tokyo district. It also forged alliances with research laboratories to

develop new products. In 1954, the company along with NHK Science and Technical Research Laboratories, developed television cameras. In the mid-1950s, Canon -Camera started setting up branches abroad. In 1955, it established an office in New York (USA). In 1957, Canon Europa the sole distributor in Europe was established in Geneva (Switzerland). During the same period, the company acquired Chichibu Eikosha Co., (optical components supplier) to establish Canon Electronics Inc. In 1958, Canon's chemical division was reorganized as a research division and the company started focusing on optical fibers and fixed lasers.

In 1959, Canon Camera entered the micrographics market through a tie-up with a US-based company Documat Inc. In the same year, it entered the magnetic heads market and the Synchroreader - Canon's first audio visual product was launched. In 1961, it introduced Canonet - a 35mm camera with automatic exposure mechanism. Canonet was a highly successful product with one million units being sold in less than two years. In 1962, the company formulated its first five-year plan with an aim to enter the business machines market and expand its research activities. In the same year, the company established a product development section. In July 1963, it produced a prototype of the 10-key calculator, but the management was not keen on commercializing the product due to doubts about its success.

Questions:

- (a) Explain Canon's re-engineering strategy.
 - (b) How to appreciate the intricacies of restructuring in this case?
 - (c) Outline the restructuring process of Canon.
-

8089-D18-WSMBA(OR)-M-17

FOURTH SEMESTER M.B.A (CBCS) DEGREE EXAMINATION MAY/JUNE 2017

HOTEL MANAGEMENT

Time : 90 Minutes]

[Max. Marks : 25

Instructions : i) All sections are compulsory.

ii) Read instructions given at each section.

iii) Relevant illustrations must be given wherever required.

SECTION – A

(5 X 1 = 5)

Q. 1. Answer any **FIVE** out of **SEVEN** of the following sub-questions. Each question carries **ONE** mark.

- a) What do you mean by Inter departmental communication?
- b) Define referral hotels?
- c) What is housekeeping?
- d) Define service tax?
- e) State any two tariff structure applicable to hotels.
- f) What is matrix organisation structure?
- g) What is direct tax?

SECTION –B

(2 X 5 = 10)

Answer any **TWO** questions. Each question carries **FIVE** marks.

Q. 2. Explain GAAP Analysis by taking an example of any hotel.

Q.3..What are five star hotels? Explain organisation structure for the same.

Q. 4. Draw & Explain GUEST CYCLE

SECTION –C

(1 X10 = 10)

Compulsory

Q. 5. Explain the tax assessment procedure under the provisions of the Indirect tax. With an example.

8222 – D01 – IVS MBA (R) – M – 18

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018

(Revised)

MANAGEMENT CONTROL SYSTEMS

Paper : D01

Time : 3 Hours]

[Max. Marks : 50

Section - A

1. *Answer any 10 out of 12 sub-questions. Each carries one mark.* (10 × 1 = 10)
- (a) What are the non-financial objectives of MCS?
 - (b) What are the elements of MCS?
 - (c) What is control?
 - (d) What is strategy formulation?
 - (e) What is the common denominator used to evaluate responsibility centre?
 - (f) What is a responsibility centre?
 - (g) Why is it easy to measure the cost in an engineered expense centre?
 - (h) What is the fundamental principle of transfer pricing?
 - (i) What is Zero-base review?
 - (j) List down the types of profitability measures.
 - (k) What is a budget?
 - (l) How is the performance of a responsibility centre measured?

Section - B

Answer any four out of five questions. Each carries five marks.

- 2. Differentiate between management control and strategic control. (4 × 5 = 20)
- 3. What are the elements of a control process? Explain with suitable example.
- 4. What are the different key variables that an airline company should consider?
- 5. What are the principal purposes of preparing an operational budget?
- 6. What are the problems faced in reporting?

[P.T.O.]

Section - C

Answer any 1 out of 2 questions. It carries 10 marks.

7. Write a note on different types of responsibility centres. (1 × 10 = 10)
8. Zen Ltd. produces a standard product. The estimated costs per unit are given below:

Raw Material	Rs. 10
Direct Wages	Rs. 8
Direct Expenses	Rs. 2
Variable Expenses	Rs. 3

Semi variables overhead at 100% activity level (10000 units) are expected to be Rs. 40,000 and these overheads vary in steps of Rs. 2,000 for each change in output of 1000 units. Fixed overheads are estimated at Rs. 50,000. Selling price per unit is expected to be Rs. 40. Prepare a flexible budget at 70% and 90% level of activity.

Section - D

(Compulsory)

(Marks : 1 × 10 = 10)

9. Consider yourself as in-charge of organising alumni meet in your institution. What are the management controls and task control activities you will have to take care to ensure the success of the event?
-

8223 – D03 – IVS MBA (R) – M – 18

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018

(Revised)

ENTREPRENEURSHIP DEVELOPMENT

Paper : D03

Time : 3 Hours]

[Max. Marks : 50

All sections are compulsory.

Read instructions given at each section.

Relevant illustrations must be given wherever required.

Section A – (Marks : $10 \times 1 = 10$)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.
 - (a) What is entrepreneurship?
 - (b) What do you mean by need for Achievement?
 - (c) State the prominent qualities of successful entrepreneurs.
 - (d) What do you mean by Technical consultancy Services?
 - (e) State any four important functions of NSIC.
 - (f) What are the 4P's of Project?
 - (g) Define Small Service Enterprise.
 - (h) What do you mean by Project Report?
 - (i) State any three major problems faced by EDP in our country.
 - (j) Mention the names of four institutions involved in Entrepreneurship Development.
 - (k) State any two Incentive Support Given by State to SSI.
 - (l) What is SIDO?

Section B – (Marks : $4 \times 5 = 20$)

Answer any four questions. Each question carries five marks.

2. Discuss and explain the Kakinada experiment.
3. Discuss the qualities and traits of a successful entrepreneur.
4. Discuss the highlights of 1991 Industrial policy of Government of India.
5. What is SISI? Explain its role.
6. Define Project. Explain the contents of project report.

Section C – (Marks : $1 \times 10 = 10$)

Answer any one of the following. Each carries ten marks.

7. What is SIDBI? What are its objectives? Explain its functions.
8. What is EDP? What are its objectives? Describe its main phases.

[P.T.O.]

Section D - (Marks : $1 \times 10 = 10$)*(Compulsory)***9. Solve the following Case Study:**

Mr. Bhuvan A.K. and Tarun C.H. were very close friends since school days, accompanying each other not only to the library but also to health gym every evening.

In fact, there would always be a competitive spirit among both of them while exercising in the gym and it was not co-incidental that both matched each other's capability in every respect. It was during one such chore that it emerged that both of them had a common pursuit of setting down with a venture associated with health fitness.

Simultaneously, it was the time when average individual was becoming health conscious and almost every third individual was either a member of a club or was involved in personal discipline of exercise. Even corporates were promoting health consciousness in their employees, offering gymnasium membership or housing fitness center within the premises.

Bhuvan and Tarun have now started puffing their heads together and are in the process of conceiving a business plan in the context of a pursuit in the field of health fitness. When the idea was discussed by both with their parents, it was counselled that a fitness center with a beauty saloon along with a facility for stress management could be the right combination.

However, it was apparent that the project would involve a capital outlay of nothing less than 1.5 to 2 crores. Fortunately Bhuvan has almost been offered a place by his uncle at Shrinagar in his new residential building, on lease, and family and relatives may garner a maximum of 75 lakhs, but balance would have to be raised from other sources.

You are now required to help Bhuvan and Tarun to address the following area:

- (a) How to prepare a business plan for their idea?
 - (b) What sources of finance can they explore?
 - (c) How can they carry out staffing of their venture? Do you envisage any training needs? .
 - (d) Design a Marketing Strategy for the venture.
-

8227 – D07 – IVS MBA (R) – M – 18

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018

(Revised)

ADVERTISING MANAGEMENT

Paper : D07

Time : 90 Minutes]

[Max. Marks : 25

Section – A

1. Answer any **five** sub-questions. Each question carries **one** mark. (5 × 1 = 5)
- (a) What do you mean by Advertisement Appeal?
 - (b) How Zipping is different from Zapping?
 - (c) What do you mean by Surrogate Advertisement?
 - (d) Differentiate Media Mix from Marketing Communication Mix.
 - (e) What do you mean by “Copy Writing?”
 - (f) What is Media Buying?

Section – B

Answer any two. Each question carries five marks.

2. Explain Message Strategy by taking examples of minimum three advertisements of your choice. (2 × 5 = 10)
3. Discuss marketing communication process.
4. “Good Advertising helps to sell bad products also”. Discuss.

Section – C

(Compulsory)

(Marks : 1 × 10 = 10)

6. Take example of two Advertising Campaigns, and identify advertising objectives, message strategy, appeal and media strategy. Are they attempting to communicate information or change in behaviour?
-

8232 – D12 – IVS MBA (R) – M – 18
FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018
(Revised)
MANAGEMENT

Paper: D12
(Micro Finance and Rural Enterprises)

Time : 3 Hours]

[Max. Marks : 50

Answer all sections.
Marks are indicated against each section.

Section A – (Marks : 10 × 1 = 10)

1. Answer any **ten** of the following sub-questions. Each sub-question carries **one** mark.
 - (a) What do you understand by Microfinance?
 - (b) State the different sources of funds available to rural enterprises in India.
 - (c) Name any two MFIs operating in Karnataka.
 - (d) What do you know about JLGs?
 - (e) Distinguish between Flat Rate and Reducing Balance Method of interest calculation.
 - (f) What is Refinance?
 - (g) What is Outreach in microfinance?
 - (h) What is Social Rating? Why is it conducted?
 - (i) How microfinance leads to micro-entrepreneurship development?
 - (j) How does microfinance lead to women empowerment?
 - (k) Name the different types of costs incurred by an MFI.
 - (l) What is meant by an Effective Yield of lending?

Section B – (Marks : 4 × 5 = 20)

Answer any four of the following questions. Each question carries five marks.

2. "SHG-Bank Linkage Programme in India is considered as the biggest microfinance programme in the world". Analyse the validity of this statement. What are the problems associated with this programme?
3. What are the different Microfinance Institutions (MFIs) based on their legal positions? Discuss the merits and limitations of each form of MFIs.
4. Write a short note on SHG Clusters and SHG Federations.
5. What are the different micro finance products and services needed by the poor? Discuss the constraints in the provision of rural financial services in India with suitable examples.
6. What are the different types of risks in Microfinance? Suggest the strategies for risk minimization of MFIs.

[P.T.O.]

Section C – (Marks : $1 \times 10 = 10$)

Answer any one of the following questions, which carries ten marks.

7. (a) Discuss the core components of a loan provided by an MFI.
(b) The following details are available to you for calculation and analysis:
Loan amount: Rs. 50,000
Loan term: 12-month
Interest rate: 20% p.a.
(i) Find out the EMI as per Flat Rate Method and Reducing Balance Method.
(ii) Prepare a Loan Repayment Schedule by following Flat Rate and Reducing Balance Method.
(iii) Calculate the Effective Cost per annum and per month by following Flat Rate and Reducing Balance Method to the borrower assuming an additional fee of 2.5% as service, documentation and collection charges.
8. What are SHGs? How they are formed? Explain the characteristics and functions of SHGs. How SHGs are different from JLGs? Discuss.

Section D – (Marks : $1 \times 10 = 10$)

(Compulsory)

9. Read the following case study and answer the questions given at the end. This question carries ten marks.

Enterprising Mixed Self-Help Group: A Case of Adam Changa Self-Help Group***Group Formation***

Manikpur Gram Panchayat was one of the remotest panchayat in Orissa and Puncia village was the remotest village in the Gram Panchayat. The villagers were dependent on agriculture and wage labour. Migration was prevalent as many villagers were moving to other areas in search of wage labour.

The villagers of Puncia village were not united and had not put any effort to unite together. With the persuasion of Gramin Vikas Trust, 13 villagers joined together to form a Self-Help Group on June 25, 2001. Mr. Biswaranjan Kisku and Mr. Rajmal Soren were democratically chosen as Secretary and President of the Group. After a series of brainstorming, the members named the group "Adam Changa Self-Help Group".

Adam Changa Self-Help Group was formed with 13 male members and 2 female members. All the male members were farmers and the female were working as wage labourers in the paddy field. There was absolutely no source of income in the off-season. The motto of forming the group was to avail timely credit for alternative occupations.

Out of the 13 members of the group, 4 members were literate (primary educated). All the members were Santala (Scheduled Tribe). The entire members were married from the beginning of the group.

Development of Internal and External Banking

Initially an NGO had managed the group. Later on, the group was trained on record keeping and the President and Secretary took the charge of record keeping. The group meeting was conducted regularly once in a month. All the proceedings were recorded and action plans were prepared with the common consent of the members.

In the first month of its formation, Adam Changa Self-Help Group fixed Rs. 10 as the monthly members' saving. The defaulters were charged Re.1 per Rs. 10. The interest on the loan from the group was fixed Rs. 3/100 for members and Rs. 5/100 for others outside the group.

Adam Changa Self-Help Group opened a bank account in Bank of India, Bijalata branch on July 28, 2001, and the bank transaction continued uninterruptedly.

Diversification form Traditional Agriculture

Adam Changa Self-Help Group was the first SHG to be formed in Puncia village. After some exposure visits by NGO, the group members perceived their vicious circle of poverty. Adam Changa Self-Help Group seriously thought of alternative livelihood options.

Agriculture was an age old and traditional practice in Puncia village. Villagers were sowing the traditional local varieties of paddy. Last year's paddy was kept as next year's seed and that procedure was continuing. Due to environmental mutation, the productivity and quality of the local varieties of paddy was decreasing day by day. The villagers were ignorant of the concept of high yielding varieties. With the intervention of Gramin Vikas Trust, the members of Adam Changa Self-Help Group were exposed to high yielding varieties and hybrids. The group members were trained on the methodology for cultivation of high yielding varieties and the cultivation was done as per the instruction.

The production and productivity of paddy was increased substantially over the years. The per acre production of paddy was increased from 5 to 7 quintals. Initially the HYV seed like Lalata, Surendra, Kalinga-3, etc. were supplied by Gramin Vikas Trust.

The group members were also trained on vegetable cultivation .. With the loan from the group, the members cultivated vegetables individually in all together 12 acres of land (2004-2005). Due to lack of irrigation facility, the vegetable cultivation was limited to rainy season. Now the Adam Changa Self-Help Group is planning for an alternative source of irrigation.

Adam Changa Self-Help Group approached Bank of India for a revolving fund of Rs.10,000 for rice trading. The rice trading was started individually by the members. The group purchased rice from the villagers and sold it in the market. The average income generation from rice trading by the members of Adam Changa Self-Help Group was Rs.526 per month.

With the revolving fund from bank and grant the GO, the members of Adam Changa Self-Help Group started livestock enterprising. Dairy and goatery firms were taken up by the group members (loans and grants were sanctioned to the group and business was done individually with loan from the group). Some selected members of the Adam Changa Self-Help Group had got training on vaccination by the NGO. By the end of 2004, the group had the assets position on livestock as Rs. 80,000. Also, there were 526 sheep and goats with the members.

[P.T.O.]

Adam Changa Self-Help Group got a loan of Rs.2,20,000 from Bank of India, Bijalata branch for a rice mill in Puncia village. The loan as sanctioned in 2004 and the rice mill is under construction. Adam Changa Self-Help Group expects a very big return from it. Seeing this big effort the NGO donated a trolley for transportation to Adam Changa Self-Help Group.

Question for Discussion:

- (a) What are the major characteristics of the village?
 - (b) What are the various informal sources of savings and credit available in the village to different categories of households?
 - (c) How is the formal banking system functioning in the village?
 - (d) List out the advantages and disadvantages of the both formal and informal sources of savings and credit?
 - (e) Is there a need for microfinance intervention in the village?
 - (f) What is the target group they should reach out in case there is a need for a microfinance initiative? What kind of features should it have in order to attract the people? What kind of financial products could be offered to the people?
 - (g) In what way the various livelihood options available to people and the social factors in the village have a role to play in the design and implementation of the microfinance programme?
-

8235 – D15 – IVS MBA (R) – M – 18

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018

(Revised)

CAREER PLANNING AND DEVELOPMENT

Paper : D15

Time : 1½ Hours]

[Max. Marks : 25

*All sections are compulsory
Read instructions given at each section.
Relevant illustrations must be given wherever required.*

Section - A

1. Answer any **five** out of **seven** of the following sub-questions. Each question carries **one** mark.
- (a) Write a note on career planning (5 × 1 = 5)
 - (b) What is career concept?
 - (c) What is career counselling?
 - (d) What is meant by career enrichment?
 - (e) What is career path?
 - (f) Explain career centres
 - (g) What is career strategy?

Section - B

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

- 2. Explain different stages in career development. (2 × 5 = 10)
- 3. Highlight five measures to take to ensure successful career planning.
- 4. Discuss at least five factors that influence career choice.

Section - C

(Compulsory)

5. The success of a career should be measured along several dimensions. Explain five of these dimensions. (1 × 10 = 10)
-

8237 – D17 – IVS MBA (R) – M – 18

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2018

(Revised)

CORPORATE RESTRUCTURE – HUMAN DIMENSIONS

Paper : D17

Time : 3 Hours]

[Max. Marks : 50

Section - A

1. Answer any **ten** of the following questions:

10 × 1 = 10

- (a) What is virtual organisation?
- (b) What do you mean by change management?
- (c) Mention reasons for restructuring.
- (d) What is reengineering?
- (e) What is job analysis?
- (f) What do you mean by gender sensitivity in organisation?
- (g) What do you mean by job specification?
- (h) What do you mean by competency based training?
- (i) What do you mean by orientation?
- (j) Define team training.
- (k) Mention different learning patterns.
- (l) What do you mean by transfers?

Section - B

Answer any **four** questions, each question carries **five** marks.

4 × 5 = 20

- 2. Discuss the importance of corporate restructuring in a globalised workspace.
- 3. How do you identify training needs of an enterprise?
- 4. What kind of challenges restructuring poses in an organisation?
- 5. Why do employee resist change? Discuss in detail.
- 6. How do you evaluate training program?

[P.T.O.]

Section - C

Answer any one of the following:

1 × 10 = 10

7. "Corporate restructuring has a strategic importance in the growth of organisation." Discuss .
8. What kind of challenges mergers and acquisitions poses for human resource management functions?

Section - D (Compulsory)

Solve the following case:

1 × 10 = 10

9. A group of 35 new employees have joined your organisation recently. All of them are from different backgrounds, culture and gender. As HR leader you have to design employee orientation programs. You are asked to design: Employee orientation program, identify training needs, training materials, prepare training schedule for 15 days program and also design evaluation method for the same.
-

1253 – D01 – IVS MBA(R) – M – 19

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2019

(Revised)

MANAGEMENT CONTROL SYSTEM

Paper : D01

Time : 3 Hours]

[Max. Marks : 50

Section A – (Marks : $10 \times 1 = 10$)

1. Answer any 10 out of 12 sub-questions. Each carries one mark.
 - a) Define control.
 - b) What is the role of assessor?
 - c) What is goal congruence?
 - d) What is the role of management control system in organisation?
 - e) What is transfer pricing?
 - f) Define MBO.
 - g) Define cost.
 - h) What is the role of budget in the organisation?
 - i) List down few key variables in marketing.
 - j) Give an example of discretionary expense centre.
 - k) What is the role of reporting system in an organisation?
 - l) Why is feedback system important in MCS?

Section B – (Marks : $4 \times 5 = 20$)

Answer any four out of 5 questions. Each carries five marks.

2. With a suitable example, explain the elements of control process.
3. With a neat diagram, explain the framework for strategy implementation.
4. Explain the importance of reporting in organisation. Give examples.
5. Explain how budgetary control acts as an instrument of management control. Give suitable examples.
6. Why is effective feedback an important aspect of Management control system?

[P.T.O.]

Section C – (Marks : $1 \times 10 = 10$)

Answer any 1 out of 2 questions. It carries 10 marks.

7. Analyse the problems of Jet Airways from Management control system's perspective.
8. A material handling equipment manufacturer is highly decentralised. Each division head has full authority on all decisions regarding sales to internal or external customers. Division 'P' has always acquired a certain equipment component from Division 'S'. However, when informed that Division 'S' was increasing its unit price to Rs. 220, Division P's management decided to purchase the component from outside supplier at a price of Rs. 200. Total annual capacity of Division 'S' is 2000 units per annum.

Division 'S' had recently acquired some specialized equipment that was used primarily to make this component. The manager cited the resulting high depreciation charges as the justification for the price boost. He asked the president of the company to instruct Division 'P' to buy from 'S' at the price of Rs. 220. He supplied the following details:

P's annual purchase	2000 units
S's variable cost per unit	Rs. 190
S's fixed cost per unit	Rs. 20

Suppose there are no alternative uses of the S's facilities:

- a) Will the company as a whole benefit if 'P' buys from the outside suppliers for Rs. 200 per unit?
- b) Suppose the selling price of outside suppliers drops another Rs. 15 to Rs. 185 should 'P' buy from outside suppliers?

Section D – (Marks : 10)**(Compulsory)**

9. Read the case and answer the questions.

Measuring performance is one of many important activities undertaken by organizations. But the phrase "performance measurement" takes on different meanings depending on a specific organization's structure and management views. For instance, companies may choose to use financial measures such as operating income, net income, or return on investment. They may also choose to use non-financial measures, such as market share, customer satisfaction, and product manufacturing lead times. Dell Computer Corporation uses a combination of financial and non-financial measures to gauge corporate performance.

At Dell, financial performance is measured, in part, by examining the ratio of "return on invested capital". Return is defined as operating income, and invested capital consists of working capital plus fixed assets minus an adjustment for cash. This calculation is a refinement of return on the investment and return on asset measures. Non-financial performance is evaluated by examining both internal and external measures. An example of an internal measure is Dell's "out of box audit." which is performed on a sample of at least 5% of finished goods. Product auditors pull finished, boxed units that are ready to ship off the line to check

for customer order accuracy. A significant external measure is "field incident rate". As an indicator of product quality, this measure tracks warranty items and flaws after products have been delivered to the customer. Dell's target in this area is to achieve significant improvement each year, in keeping with their total quality management efforts. Another important external measure of performance for Dell is customer satisfaction surveys. Dell has repeatedly scored at or near the top of annual J.D. Power consumer surveys, and the company also regularly makes the "best buy" lists in computer trade magazines.

Dell has used several different time intervals for reporting performance results back to managers. In the initial stages of company growth, planning was done two quarters in advance, with measurement of performance against plan done monthly. Dell believed that forecasting beyond two quarters out held little value because the business environment was so volatile. More than a decade later the company still faces a volatile business environment, but it has come a long way in both planning and measuring its performance against those plans. For example, managers used to examine performance using monthly reports. When they found that monthly financial reports were not timely enough for decision-making. Dell added daily and weekly reports, containing non-financial measures in addition to financial information. More weight in reporting and decision-making has now been given to the weekly report, which shows performance in key metric areas. These key metrics are tied to major corporate initiatives such as product leadership, quality, cost and productivity, and globalisation. The principal part of this report shows sales information, such as what products are selling best, and lead times of inventory and product delivery. The daily reports focus on such items as: sales revenues, order rates, order cancellation rates, and inventory levels. Incentives for achieving target levels of performance are offered to employees at every level. For managers, Dell has a Management Incentive Bonus Plan, tied to achieving corporate initiatives. The bonuses paid to managers are based on pre-determined targets such as profitability. Depending on managerial level in the organization, bonuses can be a significant percentage of the target. For employees who do not participate in the management incentive Bonus Plan, there is a profit sharing programme. Every employee is eligible and, like management, Dell employees, are also given targets. Stock option plans are also used as an incentive to meet goals. These have been quite successful not only in helping Dell achieve its performance goals, but also in retaining motivated employees.

Questions:

- a) Identify various performance measures that Dell finds useful.
 - b) How might Dell's internal information systems affect manager's ability to measure performance?
 - c) What risks does Dell face in offering performance incentives?
 - d) How might Dell measure the contribution towards goal achievement by individual employees who perform multiple tasks or work in teams?
-

1258 – D07 – IVS MBA (R) – M – 19

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2019

(Revised)

ADVERTISEMENT MANAGEMENT

Time : 1½ Hours]

[Max. Marks : 25

Section A – (Marks: 5 × 1 = 5)

1. Explain the following terms: (any 5)

- a) Pulsing scheduling
- b) Aperture concept
- c) Surrogate advertising
- d) Zapping
- e) Clutter
- f) Media vehicle.

Section B – (Marks: 2 × 5 = 10)

Answer any two. Each question carries five marks.

- 2. "Selection of right media is the most important factor which decides reachability and impact of advertisement". Explain the media planning process.
- 3. Discuss different methods used for setting advertising budgets.
- 4. "Advertisement is a sweet lie" – Discuss and justify your answer with suitable examples.

Section C – (Marks: 10)

(Compulsory)

- 5. Pick any five TV Commercial of your choice. Explain story of Advertisement and also identify the following and justify your answer:
 - a) Advertisement appeal
 - b) Advertisement theme
 - c) STP strategy used in advertisement
 - d) Message execution style.
-

1263 – D12 – IVS MBA (R) – M – 19

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2019

(Revised)

MANAGEMENT

Paper : D12

(Microfinance and Rural Enterprises)

Time : 3 Hours]

[Max. Marks : 50

Answer all Sections. Marks are indicated against each section.

Section A – (Marks : $10 \times 1 = 10$)

1. Answer any **ten** of the following sub-questions, each carries **1** mark.
 - a) Who are the clients of microfinance?
 - b) Different microcredit and micro insurance.
 - c) Mention the different products and services offered under microfinance.
 - d) What are SHG Federations?
 - e) Is microfinance really helpful for rural enterprises?
 - f) Who are the competitors to the MFI?
 - g) What is the role of banks in helping SHGs to obtain micro-credit?
 - h) What is Impact Assessment in microfinance?
 - i) Name any two registered NBFC-MFIs in India.
 - j) What is Operational Self-Sufficiency in case of MFIs?
 - k) Can an NBFC-MFI charge a differential rate of interest to its customers? If yes, is there any limit imposed by RBI on it?
 - l) What is operating cost in case of MFIs?

Section B – (Marks : $4 \times 5 = 20$)

*Answer any **four** of the following questions. Each carries **5** marks.*

2. What are JLGs? State the objectives of forming JLGs? How JLGs are different from SHGs? Explain.
3. Consider a village of your choice. What are the major characteristics of that village? What are the various informal sources of savings and credit available in that village to different categories of households?
4. What specific role an MFI can play to help the SHGs in tackling the problems? Explain.
5. What are the different risks of MFIs (perceived and actual) in providing services to the members/clients and the costs associated with it? How is the loan default risk managed by the MFIs?
6. Explain the SHG-Bank linkage model of Microfinance.

[P.T.O.]

Section C – (Marks : $1 \times 10 = 10$)

Answer any 1 of the following questions, which carries 10 marks.

7. Consider a village of your choice. Is there a need for microfinance intervention in that village? What is the target group one should reach out in case there is a need for a microfinance initiative? What kind of features should it have in order to attract the people? What kind of financial products could be offered to the people? Discuss.
8. Discuss the characteristics and functions of SHGs. List out the documents required by banks for lending to SHGs. Explain the factors to be considered by the lending institution at the time of sanctioning credit to SHG.

Section D – (Marks : 10)**(Compulsory)**

9. Read the case and answer the questions given at the end. This section carries 10 marks.

Entrepreneurship of Purana Sahi Mahila Self-Help Group

With the support of Gramin Vikas Trust (GVT), Purana Sahi Mahila Self-Help Group of Orissa diversified from traditional agriculture. Along with modern agriculture, the group adopted Golden Grass Trading, processing and cultivation. Also, the group entered into business by taking up piggery, goatery and livestock enterprises.

The traditional local varieties of paddy were replaced by high yielding varieties like Lalata, Surendra, Ramachandra, Kalinga-3, etc. The group approached Gramin Vikas Trust addressing the irrigation problem for agriculture and with support from it the Purana Sahi Mahila Self-help Group purchased one diesel pump and constructed dug wells. As a part of modern agriculture, Purana Sahi Mahila Self-Help Group received 12 iron ploughs from Gramin Vikas Trust.

Puran Sahi Mahila Self-Help Group entered into Sabai Grass business by intensive trainings and extensive field visits conducted by Gramin Vikas Trust. At first, the group entered in trading by the GVT grant (18 Qtl of Sabai Grass was granted by GVT) and then the members purchased Sabai Grass at Rs. 220 per Mahana (40 kg) i.e. just after harvesting and had sold at Rs. 270 per Mohana (40 Kg). In the initial years, Purana Sahi Mahila Self-Help Group had made good trading of 40 Qtl. of Sabai Grass with net benefit of Rs. 5000. In the subsequent years, Purana Sahi Mahila Self-Help Group entered into forward and backward linkages.

Purana Sahi Mahila Self-Help Group started processing of Sabai Grass by making it into ropes. The processing was done individually by the members from the group loan. On an average, each member was producing 4 Mahana (40 kg) of ropes for 9 months (from October to June).

- The raw material (Sabai Grass) was purchased at Rs. 250 per Mahana and sold at the local hat at Rs. 500 per Mahana.
- The net benefit per month per member was Rs. 1000.
- Net annual benefit was Rs. 9000.

Seeing the grant step of Purana Sahi Mahila Self-Help Group for the processing of Sabai Grass, GVT provided five rope-making machines which augmented the processes.

Understanding the profitability, the members of Purana Sahi Mahila Self-Help Group entered into Sabai Grass cultivation. The cultivation was done individually by the members through group loan and support. All together, 30 acres of land from all the members of Purana Sahi Mahila Self-Help Group was covered under Sabai Grass.

- The average yield from Sabai Grass cultivation per acre was 25 Mahana.
- The market rate of 1 Mahana of Sabai Grass was Rs. 250.
- So, the total benefit from 1 acre of land was Rs. 6250.
- The average expenses on maintenance (labour for watching, cutting and operations) of 1 acre of land for Sabai Grass was Rs. 1100.
- The net annual benefit from 1 acre of land was Rs. 5150.
- The annual benefit from 30 acres of land was Rs. 1,54,500.

Gramin Vikas Trust provided one diesel pump set, one sprayer machine and a tarpaulin as grant to Purana Sahi Mahila Self-Help Group. Also, it constructed a threshing floor for the group (material) support from GVT and labour support by the group).

- Average annual income from the rent of the diesel pumpset was Rs. 3700.
- Average annual income from the rent of tarpaulin was Rs. 1000 (Rs. 50 per one time for 20 days).
- Average annual income from sprayer machine was Rs. 400 (Rs. 20 per day for 20 days).

Apart from that, the members entered into rice trading and piggery as alternative source of income.

Questions:

- a) Whether Purana Sahi Mahila Self-Help Group will succeed in helping its members in the days to come?
 - b) What specific issues should GVT address to fit the needs and preferences of clients?
 - c) Is there a need for microfinance intervention?
 - d) What are the other livelihood options you suggest for Purana Sahi Mahila Self-Help Group?
 - e) How to make Purana Sahi Mahila Self-Help Group self-reliant?
-

1268 – D17 – IVS MBA (R) – M – 19

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2019

(Revised)

CORPORATE RESTRUCTURING - HUMAN DIMENSIONS

Paper : D-17

Time : 3 Hours]

[Max. Marks : 50

All Sections are Compulsory.

Read instructions given at each Section.

Relevant illustrations must be given wherever required.

Section A – (Marks: 10 × 1 = 10)

1. Answer any **ten** out of **twelve** of the following sub-questions. Each question carries **one** mark.
- What is Change Management?
 - What is Downsizing?
 - What is culture?
 - What is TNA?
 - What is Retention?
 - Define Job Description.
 - What is Induction program?
 - What is appraisal interview?
 - What is creativity?
 - What is Analytics?
 - What is employee engagement?
 - What is resistance to change?

Section B – (Marks: 4 × 5 = 20)

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

- What are the technological factors influencing changes in the industry?
- What is the impact of HR issues in virtual organizations?
- Design a training program suitable for an MBA institution.
- What are present HR issues and conditions with reference to joint ventures?
- Design a job description pattern for the bank manager.

[P.T.O.]

Section C – (Marks: $1 \times 10 = 10$)

*Answer any **one** question which carries **ten** marks.*

7. What type of training interventions required in corporate restructuring in knowledge-based industry?
8. How will you manage the situation related to retrenchment in private seasonal unit?

Section D – (10 Marks)**(Compulsory)**

9. Learning is a continuous process. Indian education system is no exception to it, specially management education. Design a suggestive restructure for Indian higher education with reference to management education.
-

1269 – D18 – IVS MBA – M – 19

FOURTH SEMESTER M.B.A. (CBCS) DEGREE EXAMINATION, MAY 2019

HOTEL MANAGEMENT

Paper : D18

Time : 1½ Hours]

[Max. Marks : 25

Section A – (Marks: 5 × 1 = 5)

1. Explain the following terms. (Any 5)

- a) Chain Hotels
- b) Categorization of Hotels
- c) Referral Hotels
- d) Franchise
- e) Cuisine Types
- f) Tariff structure for Hotels.

Section B – (Marks: 2 × 5 = 10)

Answer any two. Each question carries five marks.

- 2. Explain CRM strategy for hotel industry.
- 3. Discuss the organization structure of a hotel and divisions of rooms in a hotel.
- 4. Write a short note on hotel laws.

Section C – (Marks: 1 × 10 = 10)

(Compulsory)

- 5. "Govt. is supporting through various schemes for the growth of hotel industry in India". Analyze different Tourism Policy in light with the growth of hospitality industry.
-



FOURTH SEMESTER M.B.A. (CBCS) DEGREE
EXAMINATION, SEPTEMBER 2020
MANAGEMENT
Management Control System
(Revised) (New)

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **any ten** of the following in brief **not** exceeding a **few** sentences. You may give an example to elucidate. **Each** question carries **1** mark. **(10×1=10)**
- a) Define Management Control.
 - b) Define Strategy Formulation.
 - c) Define Core Competence.
 - d) Distinguish between Efficiency and Effectiveness.
 - e) Define Budget. Explain in brief its relevance.
 - f) Define ROI and explain how it is different from EVA.
 - g) What is Value Chain Analysis ? Briefly explain.
 - h) What is a Budget ? Explain in brief its utility in Management Control System.
 - i) What is Simulation ? How is it useful in Management Control System ?
 - j) What is an intangible asset ? Give example.
 - k) Define a Revenue Centre. Can an Educational Institute be considered as a Revenue Center ? Justify.
 - l) Define Negotiation. How is it relevant in Transfer Pricing ?

[P.T.O.]



SECTION – B

Answer **any four** of the following. **Each** question carries **5** marks. **(4×5=20)**

2. What are the different External factors that influence Goal Congruence ?
Take an example to elucidate in detail.
3. Define a Expense Center. What are the different types of Expense Center ? Explain each of them in detail.
4. What are the difficulties of running a Profit Center ? Give example to illustrate.
5. What are the Objectives of Transfer Prices ? Explain each in detail taking an example to illustrate.
6. What are the benefits and limitations of Strategic Planning ? Illustrate with an example.
7. What are the different steps involved in Budget Preparation ? Explain each of the steps in detail.

SECTION – C

Answer **any one** of the **two** questions given below in great detail. **(1×10=10)**

8. Draw a Block diagram of Strategic management and explain each of the stages in detail taking an example of any organization.
9. Draw a Block diagram of a formal Control System and explain each of the blocks in detail. Assume that you are in charge of developing a formal Control System for a automobile manufacturing organization. How would you tweak a formal system during Pandemic season ?



SECTION - D

10. Read the Case given below in detail and answer the questions given below :

10

Wal-Mart Stores, Inc.

Founded by Sam Walton, the first Wal-Mart store opened in Rogers, Arkansas, in 1962. Seventeen years later, annual sales topped \$1 billion. By the end of January 2005, Wal-Mart Stores, Inc. (Wal-Mart) was the world's largest retailer, with \$288 billion in sales. (See Exhibit 1 for comparative financial data.) In 1995, Wal-Mart sold no grocery; by 2005, the company was the market leader among supermarkets in the U.S. Wal-Mart was the largest private-sector employer in the world. The information technology that powered Wal-Mart's supply chain and logistics was the most powerful, next only to the computer capability of the Pentagon. The company owned over 20 aircrafts-which were used by managers to travel to its stores in far-flung locations. The number of miles flown by Wal-Mart managers in the company-owned aircrafts would place Wal-Mart on par with a medium-sized commercial airline. Wal-Mart had the largest privately owned satellite communication network in the U.S. and broadcasted more television than any network TV.

Wal-Mart's winning strategy in the U.S. was based on selling branded products at low cost. Each week, about 138 million customers visited a Wal-Mart store somewhere in the world. The company employed more than 1.6 million associates (Wal-Mart's term for employees) worldwide through more than 3,700 stores in the United States and more than 1,600 units in Mexico, Puerto Rico, Canada, Argentina, Brazil, China, Korea, Germany, and the United Kingdom. (The first international store opened in Mexico City in 1991.) Wal-Mart also obtained a 38% controlling share in the Japanese retail chain Seiyu in order to capture a slice of the world's second largest market estimated at \$ 1.3 trillion.



EXHIBIT 1 Comparative Financial Data on Selected Companies

	Five-Year Average : 1999-2004				
	Wal-Mart	Home Depot	Kroger	Costco	Target
Return on equity (percentage)	21.2	19.7	20.1	13.4	17.3
Sales growth (percentage)	11.6	13.7	4.5	11.9	6.8
Operating income growth (percentage)	11.1	15.9	(13.8)	10.0	13.3
	2004 Data				
Sales (\$B)	288.2	73.1	56.4	48.1	46.8
<i>As percentage of sales :</i>					
Cost of goods sold	76.3	66.6	74.7	87.5	68.7
Gross margin	22.7	33.4	25.3	12.5	31.3
Selling and administration	17.8	22.6	20.0	9.6	20.9
Operating income	5.9	10.8	1.5	2.9	7.7
Net Income	3.6	6.8	(0.2)	1.8	6.8
Inventory turnover	7.5	4.8	9.8	11.3	5.9
Return on equity (percentage)	23.2	22.1	(2.5)	12.8	15.6

In 2002, Wal-Mart was presented with the Ron Brown Award for Corporate Leadership, a presidential award that recognizes companies for outstanding achievement in employee and community relations. In 2004, Fortune magazine placed Wal-Mart in the top spot on its "Most Admired Companies" list for the second year in a row.



By 2005, Wal-Mart held an 8.9% retail store market share in the United States. Put simply, of every \$100 that Americans spent in retail stores, \$8.9 was spent in Wal-Mart. Procter & Gamble, Clorox, and Johnson & Johnson were among its nearly 3,000 suppliers. Though Wal-Mart may have been the top customer for consumer product manufacturers, it deliberately ensured it did not become too dependent on any one supplier; no single vendor constituted more than 4 percent of its overall purchase volume. In order to drive up supply chain efficiencies, Wal-Mart had also persuaded its suppliers to have electronic "hook-ups" with its stores and adapt to the latest supply chain technologies like RFID which could increase monitoring and management of the inventory.

Wal-Mart used a "saturation" strategy for store expansion. The standard was to be able to drive from a distribution center to a store within a day. A distribution center was strategically placed so that it could eventually serve 150-200 Wal-Mart stores within a day. Stores were built as far away as possible but still within a day's drive of the distribution center; the area then was filled back (or saturated back) to the distribution center. Each distribution center operated 24 hours a day using laser-guided conveyer belts and cross-docking techniques that received goods on one side while simultaneously filling orders on the other. Wal-Mart's distribution system was so efficient that they incurred only 1.3% of sales as distribution costs compared to 3.5% for their nearest competitor.

The company owned a fleet of more than 6,100 trailer trucks and employed over 7,600 truck drivers making it one of the largest trucking companies in the United States. (Most competitors outsourced trucking.) Wal-Mart had implemented a satellite network system that allowed information to be shared between the company's wide network of stores, distribution centers, and suppliers. The system consolidated orders for goods, enabling the company to buy full truckload quantities without incurring the inventory costs.



In its early years, Wal-Mart's strategy was to build large discount stores in small rural towns. By contrast, competitors such as Kmart focused on large towns with populations greater than 50,000. Wal-Mart's marketing strategy was to guarantee "everyday low prices" as a way to pull in customers. Traditional discount retailers relied on advertised "sales".

Management Systems

Each store constituted an investment center and was evaluated on its profits relative to its inventory investments. Data from over 5,300 individual stores on items such as sales, expenses, and profit and loss were collected, analyzed, and transmitted electronically on a real-time basis, rapidly revealing how a particular region, district, store, department within a store, or item within a department was performing. The information enabled the company to reduce the likelihood of stock-outs and the need for markdowns on slow moving stock, and to maximize inventory turnover. The data from "outstanding" performers among 5,300 stores were used to improve operations in "problem" stores.

One of the significant costs for retailers was shoplifting, or pilferage. Wal-Mart addressed this issue by instituting a policy that shared 50 percent of the savings from decreases in a store's pilferage in a particular store, as compared to the industry standard, among that store's employees through store incentive plans.

Early in Wal-Mart's history, Sam Walton implemented a process requiring store managers to fill out "Best Yesterday" ledgers. These relatively straightforward forms tracked daily sales performance against the numbers from one-year prior. Recalled Walton, "We were really trying to become the very best operators-the most professional managers-that we could. . . . I have always had the soul of an operator, someone who wants to make things work well, then better, then the best they possibly can." His organization was really a "store within a store," encouraging department managers to be accountable and giving them an incentive to be creative. Successful experiments were recognized and applied to other stores. One example was the "people greeter," an associate who welcomed shoppers as they entered the store. These



greeters not only provided a personal service, their presence served to reduce pilferage. The "10-Foot Attitude" was another customer service approach Walton encouraged. When the founder visited his stores, he asked associates to make a pledge, telling them, "I want you to promise that whenever you come within 10 feet of a customer, you will look him in the eye, greet him, and ask him if you can help him."

In return for employees' loyalty and dedication, Walton began offering profit sharing in 1971. "Every associate that had been with us for at least one year, and who worked at least 1,000 hours a year, was eligible for it," he explained. "Using a formula based on profit growth, we contribute a percentage of every eligible associate's wages to his or her plan, which the associate can take when they leave the company, either in cash or in Wal-Mart stock." In fiscal 2005, Wal-Mart's annual company contribution totaled \$756 million.

Wal-Mart also instituted several other policies and programs for its associates: incentive bonuses, a discount stock purchase plan, promotion from within, pay raises based on performance not seniority, and an open-door policy.

Sam Walton, the founder of Wal-Mart, believed in being frugal. He drove an old beat-up truck and flew economy class, despite being a billionaire. He instilled frugality as part of Wal-Mart's DNA.

Discussion Questions :

- 1) What is Wal-Mart's strategy ? What is the basis on which Wal-Mart builds its competitive advantage ?
 - 2) How do Wal-Mart's control systems help execute the firm's strategy ?
-



FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, SEPTEMBER 2020
(CBCS)
INTERNATIONAL MARKETING
(Revised) (New)

Time : 3 Hours]

[Max. Marks : 50

SECTION – A

1. Answer **any 10** out of 12 sub-questions. **Each** carries **one** mark. (10×1=10)

- a) Define international marketing.
- b) What are the uncontrollable aspects of foreign environment ?
- c) What is SRC ?
- d) Give an example of an organisation which adapted its product because of cultural difference.
- e) List down the BRICS nations.
- f) Define BOP.
- g) What are tariffs ?
- h) What is Geocentric Orientation ?
- i) What is the job of international public relations ?
- j) What is meant by monochronic time ?
- k) What is BATNA ?
- l) What is tactical decision ?

SECTION – B

Answer **any 4** out of 5 questions. **Each** carries **five** marks. (4×5=20)

2. Why should an international marketer be concerned with study of culture ? Give examples.
3. How does SRC and Ethnocentrism act as major obstacles in international marketing ? Give examples.

[P.T.O.]



4. What are the problems of availability and use of secondary data in international marketing research ?
5. Examine the objectives and goals of BRICS.
6. Explain sales promotion in international markets.

SECTION – C

Answer **any 1** out of 2 questions. It carries **10** marks.

(1×10=10)

7. Examine the international communication process.
8. With diagram examine the various environmental challenges that encounter an organisation.

SECTION – D

Compulsory.

10

9. Read the case and answer the questions :

Considered as one of the big four technology giants, Apple today is a name which has become synonymous with the word *Innovation*. The passion of engineers working at Apple to deliver highly distinguished, truly innovative and premium quality products has been keeping Apple at the top of its game. It reached the trillion-dollar market capitalization milestone in August 2019.

Apple was established in 1977 in California. The company manufactures mobile communication, media devices and personal computers. It sells a variety of related software, services, solutions and third-party digital content and applications. To name a few, company's iconic product portfolio includes iPhone®, iPad®, Mac®, Apple Watch®, Apple TV® and various operating systems like iOS, macOS®, watchOS® and tvOS. The company distributes its products through retail stores, online stores and direct sales force and through third-party cellular network carriers.



Designed in California, most of the Apple products are assembled in China for decades. Looking at the availability of cutting-edge technology and low-cost labor, China has been the preferred choice for manufacturing Apple products. It is estimated that about five million jobs in China rely on Apple's manufacturing in the country, and Apple employs around 10,000 people directly in China. Moreover, China is a key market for Apple products. Nearly 18% of its total revenue was recorded from Greater China in the quarter ended March 2019.

However, this scenario has changed in recent times. In recent past, the labor costs have been increasing. The iPhone maker is now being apprehensive about relying heavily on China for manufacturing. Furthermore, The U.S. president Mr. Donald Trump has been highly vocal and discerned about the China's trade practices. In fact, he has been complaining about it even before he took office. In 2018, As a consequence, The U.S. has now imposed tariffs on billions of dollars worth of products from China. In 2018, the U.S. Imposed tariffs on more than \$250 bn worth of Chinese goods. The China too, then hit back, China imposed tariffs up to 25% on \$110 bn worth of U.S. products including chemicals, coal and medical equipments.

Amidst all this trade dispute between these world giants, Apple is now looking for a suitable alternative. Heavy reliance on China can be detrimental to the growth of Apple. The major iPhone assemblers like Foxconn, Wistron Crop, Quanta Computer inc, and others have been asked to assess the options outside of China. The assessment will be done to find out the cost implications of shifting 15% to 30% of the production capacity from China.

The front-runners in this scenario appear to be India, Mexico, Vietnam, Indonesia and Malaysia, India and Vietnam are considered to be the preferred ones for smartphones. In 2018, Indians purchased 140 million smartphones out of which Apple could sell just 1.7 million. The consumers favored the more economical alternatives from China. This of course presents a grand opportunity for a brand like Apple.



However, in world politics things are never simple and straight. Apple's dreams were almost shattered because of the regulatory mandates of the Indian government. In 2016, when Apple had proposed to set up single brand retail stores in the country, what stopped them was the requirement of 30 percent local content sourcing. Local content sourcing requires a manufacturer to source certain percentage of intermediate goods required in production from the domestic manufacturers. Many critics referred to this stance as a protectionist attitude. Governments cite their own reasons for that. Since Apple manufactures majorly in China, there is less scope for local sourcing. Even though a major supplier like Foxconn is set to begin mass production in India, it is difficult to meet the 30% local content sourcing criteria since India is not into manufacturing the required chips and screens which makes up for the major cost in production of such devices. The impasse has continued for almost three years now. As per the recent developments, in July 2019 the current Finance minister Nirmala Sitharaman announced the intent of Indian government to consolidate the FDI inflow in India, citing the 6% growth over previous year thereby making India an attractive FDI destination. "Local sourcing norms will be eased for FDI in single brand retail sector," she added further. Nevertheless, Commerce and Industry Minister Piyush Goyal said that the government will make it easier to comply with but the 30 percent norm will not be compromised.

Looking at all the practical challenges, only time will tell whether this is a welcome move in favor of Apple or just another stumbling block.

Questions :

- a) How do you look at the decision of Apple to rely heavily on China for a longtime for the manufacturing of their entire product range ?
 - b) How did the legal framework of India forbid Apple's plans of expansion in the Indian market ?
 - c) What strategic decisions would you take to tackle the 'local content sourcing' requirement situation and minimize the time taken for actual implementation ?
-



FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, SEPTEMBER 2020
(CBCS) (Revised) (New)
CUSTOMER RELATIONSHIP MANAGEMENT

Time : 1½ Hours]

[Max. Marks : 25

SECTION – A

1. Answer **any five** out of **6** sub-questions. **Each** carries **one** mark. **(5×1=5)**
- a) What is meant by customer loyalty ?
 - b) What is meant by 360 degree view of customer ?
 - c) What is E-CRM ?
 - d) What is meant by customer centric approach ?
 - e) What is the use of sales force automation ?
 - f) Who is an advocate ?

SECTION – B

Answer **any two** out of **three** questions. **Each** carries **5** marks. **(2×5=10)**

- 2. Write a note on different types of CRM.
- 3. Explain the various components of loyalty ladder.
- 4. Examine the integration of CRM process in an organisation.

SECTION – C
(Compulsory)

(1×10=10)

- 5. With a suitable example, explain the 4C's of CRM process.
-



FOURTH SEMESTER M.B.A. (CBCS) DEGREE
EXAMINATION, SEPTEMBER 2020
MANAGEMENT
Microfinance and Financial Inclusion
(Revised) (New)

Time : 3 Hours]

[Max. Marks : 50

Note : Answer **all** Sections. **Marks** are indicated against **each** Section.

SECTION – A

1. Answer **any 10** of the following sub-questions, **each** carries **1** mark. **(10×1=10)**
- a) Distinguish between Microfinance and Micro-Credit.
 - b) What are the different microfinance products needed by the poor ?
 - c) What are SHG Federations ?
 - d) State any two objectives of NGOs.
 - e) What do you understand by Micro-Finance Institutions (MFIs) ?
 - f) What do you mean by Intermediation ?
 - g) What do you know about effective cost of borrowing of MFIs ?
 - h) What are the different types of risks of MFIs ?
 - i) What are the charges that a customer is supposed to pay for the loan that he takes from an NBFC-MFI ?
 - j) Who are Business Facilitators ?
 - k) State any two objectives of Jan Dhan Yojana.
 - l) What is SBLP ?

SECTION – B

Answer **any 4** of the following questions, **each** carries **5** marks. **(4×5=20)**

- 2. Discuss the key principles of Microfinance. And also brief the status of microfinance in India.
- 3. Discuss the incentives and initiatives of NABARD towards SHGs and Microcredit in India.

[P.T.O.]



4. What are NBFC-MFIs ? Discuss briefly the recent RBI guidelines for NBFC-MFIs.
5. Consider a Joint Liability Group (JLG) of your place. Suggest ways to find the best solution to help the JLG in overcoming its problem of insufficient funds and ensure quality work at affordable cost to the members.
6. What is Financial Inclusion ? Discuss the recent initiatives of RBI and Government of India with regard to financial inclusion.

SECTION – C

Answer **any 1** of the following questions, which carries **10** marks. (1×10=10)

7. What do you know about Self-Help Groups (SHGs)? Discuss the characteristics and functions of a SHG of your choice. What are the problems faced at present by the SHG that you have selected ?
8. "The delivery of appropriate financial services to low-income people requires a good understanding of their needs and desires". Discuss the truth of this statement and explain how Microfinance providers can comply with this key principle of microfinance. What specific issues should an MFI address to fit the needs and preferences of clients to product offerings ?

SECTION – D (Compulsory)

9. Read the case and answer the questions given at the end. This Section carries **10** marks. (1×10=10)

MICROINSURANCE : IS IT A VIABLE SOLUTION ?

Part – 1

The Cashpor Financial and Technical Services (CFTS) was started in 1996 by Prof. Gibbons (a pioneer in replicating the Grameen Bank Model in delivering savings and credit to the poor) and Mr. A. Hasan in the Mirzapur district of the eastern Uttar Pradesh (U.P.). The organisation was setup with the purpose of providing microcredit to the poor women. Being a backward district, the main occupations of the households are



agriculture and wage labour. The dependence on unpredictable rainfall is one of the main reasons for poverty and agricultural backwardness. As a result, a large number of poor households face difficulty in making both ends meet. More often they are driven to the doorsteps of the moneylenders. The poor turn to the moneylenders as not many formalities are involved in their system. The formal system of banking does not reach the poor due to remoteness of the area and low literacy rate.

Given the need of the area, the CFTS soon started expanding its work. In March 2000 it became a Public Limited Company working both in the urban and the rural areas of the district. The aim of the CFTS is to reach 25,000 clients by 2003 and become operationally self-sufficient. The CFTS operates on the Grameen Bank model using five member group for delivering unsecured loans linked with weekly compulsory savings and loan repayments. As of May 2002, the CFTS has 10 branches with a loan outstanding of Rs.57.9 million covering about 15,000 clients.

The CFTS initiated its work with two types of financial services- savings and credit. While credit was directly delivered; savings, was started in collaboration with the Mirzapur Mutual Benefit Savings Trust. The CFTS started realizing the inadequate resources of its clients to manage their risk. Their inability to cope up with the loss of assets like livestock or even loss of life of either the client or her spouse was noted. The loss of life was found to be either because of complications during pregnancy or due to some illness or malnutrition. Even inadequate health service facilities were found contributing to the problem.

Under such circumstances, the CFTS faced a difficult situation due to the sudden demise of one of its client. Parvati, a client of CFTS from Gyanpur who had taken a loan of Rs. 5,000/- for setting up a small readymade garment shop expired all of a sudden during the time of her delivery. She had repaid just four instalments till that time. Her husband, Sunderlal, is a carpet weaver and works for the big traders. He does not get regular work due to the increasing competition in the market and due to the introduction of new labour displacing technology. Much of the income of Sunderlal was being spent on the medical expenses of his wife.



Parvati had set up a garment shop using the loan money. She had to face some initial set back in the business. Being a small town, her place did not have a regular market for the readymade garments. However, during the festival season the business had started gaining momentum and she started getting enough profits. Her work was going on fine till the early stage of pregnancy. As the days passed by, complications developed. She had to make regular visits to the district hospital for check up and each time she had to spend heavily on various tests and medicines. She was not only spending all her earnings from the shop but also had to even sell off the items in the shop to other merchants at a very low price. She was unable to repay the remaining instalments of her loan. Her husband had to skip his work frequently as she needed constant care and attention which resulted in loss of work and income. They faced a huge financial crisis. Parvati's condition deteriorated further and she had to be hospitalised. The doctors could not save her. By then their financial condition was so bad that even for her funeral, Sunderlal had to borrow money from his friends and relatives.

Sunderlal was in no position to repay the loan Parvati had borrowed from CFTS. Including interest Parvathi owed Rs. 5,520 to CFTS. The only option left for her husband was to approach the local moneylender for a loan which would only push him further into the vicious circle of debt.

Though CFTS has the provision for providing emergency loans but it is found inadequate to address this kind of a situation. Emergency loans are short duration loans specifically given for purposes such as marriage. The CFTS also has the provision to write off loans in case of death of first time borrowers. However, this was also not feasible for the organisation as it involved a risk to a larger extent. In case of any calamity striking the region, the CFTS may have to write-off loans for large number of borrowers. This may put the organisation in a difficult situation.

Part – 2

The CFTS started exploring the possibility of providing insurance services to its clients. However, it could not decide which type of insurance would serve the purpose. Considering the interest of the organisation, a number of private and public insurance companies approached CFTS and offered to launch their services.



The CFTS decided to launch on a pilot basis two types of insurance services, life insurance and livestock insurance to its members. Four insurance companies introduced the products in different branches of CFTS. The first company to offer its product was the HDFC Standard Life Insurance Company, which began life insurance venture in August 2001. Initially it was started in three CFTS branches. The ICICI Prudential Life Insurance and the Life Insurance Corporation of India (LIC) introduced their services in three more branches. The National Insurance Company (NIC) also started the livestock insurance to the clients of CFTS. The life and general insurance products offered by these companies varied in their coverage, premium, sum assured, benefits offered and claim settlement procedures. As a result each scheme had its own advantages and disadvantages.

The main reason why CFTS decided to work with different companies was to experiment and pilot test the schemes before expanding further with the best one. It has now been one year since the different schemes began and the practical issues and problems of implementing these schemes are also clearly visible.

The procedural requirements of all the companies are different.

ICICI : Working in two branches – City and Gyanpur, requires a minimum group of 100 clients. The premium is collected in the months of March, April and May in the City Branch and March and April in Gyanpur branch.

HDFC : Working in three branches, Maharajganj, Rajatalab and Bihasara. The policy is taken only twice a year, with a minimum group of 500 clients. The premium is collected in the month of July and November.

LIC : Working only in one branch of Ahraura. The policy is taken in a minimum group size of 25 clients. The premium is collected in the months of February, March and May.

In all 3000 clients have been covered under different life insurance schemes till May 2002. HDFC scheme has attracted 1323 clients; LIC scheme has attracted 373 clients and ICICI scheme has been subscribed by 1304 clients. Only one claim is settled so far by HDFC in the branch of Rajatalab.



When the CFTS was asked as to what would be their next step, they were in a dilemma. First of all, they have to decide whether to continue with the insurance schemes or not. If they have to continue then the question is which of three companies they should choose to continue ? To answer these questions a cost-benefit analysis was carried out based on the income and expenditure incurred by CFTS. This was done for the insurance products offered by three companies -- HDFC, ICICI and LIC. The two schemes of ICICI have been taken together for the purpose of calculating income and expenditure. For the purpose, the following information was collected from six branches of CFTS where insurance is being offered.

The Expenditure/Costs include the following sub-heads :

- The salary of the staff and the Branch Manager
- The salary and perks of the Insurance Officer
- Administrative expenses such as courier, stationery, phone and bank charges.
- Expenses on Claim Settlement
- Staff Trainings expenses

All the expenses are based on the actuals.

The Income/Benefits include the following sub-heads :

- Administrative and Service charges reimbursed from the company to CFTS on getting the premium. LIC does not reimburse the administrative charges.
- Benefits obtained from insurance i.e. the loan money at risk secured. During the study period only one claim was settled. Thus the amount of money secured was the loan amount.

The final cost-benefit analysis based on the above calculation for each company is given in the following table. The total expenditure is subtracted from the total income. At the current level of coverage of clients and the costs incurred, CFTS has incurred losses during the period July 2001 to May 2002 on all the schemes. The HDFC scheme has the least loss and the maximum loss is incurred in the case of the LIC scheme.



Particulars	HDFC	LIC	ICICI
No. of Clients	1323	373	1304
Income (Rs.)	23,663	1,865	20,495
Expenditure (Rs.)	46,472	36,127	45,182
Loss (Rs.)	-22,809	-34,262	-24,687

After seeing the above result, CFTS was worried as they were in loss in the case of all the three companies. They tried to analyze the situation by calculating the break-even point for all the three schemes to know when they would be in a no loss or no profit situation.

The cost calculation for break-even analysis is done on the basis of following assumptions and information :

Salary : The number of staff on an average is 7 per scheme. The time devoted or contributed by a staff is 8.3 percent on insurance activity per month for an average of 10 clients per day. The average salary of a staff is Rs. 2,861 per month. The accountant's salary is same as that of a staff but the time contribution on insurance is half that of a staff (4.15 percent). There is one Branch Manager (BM) per scheme and the time contribution on insurance on an average is 6.25 percent. The average salary of a Branch Manager is Rs. 4,255. There is one Insurance Officer (IO) for each scheme getting a monthly salary of Rs. 7,000 inclusive of all allowances. A cost of Rs. 1,000 is incurred per year on staff training for each of the schemes.

Other costs : The administrative expense per client varies across companies. For ICICI it is Rs. 2.3; HDFC Rs. 1.6 and LIC Rs. 0.32. The per client expense incurred on claim settlement for different companies also varies. For ICICI it is Rs. 250, for HDFC Rs. 250 and for LIC Rs. 20.

The income calculation is done on the basis of following information. The administrative and service charges taken together per client and reimbursed by different companies come to Rs. 15.7 for ICICI, Rs. 15 for HDFC and Rs. 5 for LIC. The average size of loan claimed per client is Rs. 3,818.



The break even analysis can be carried out for different group sizes of members to be insured like 1000 or 2000 or 4000 for different time durations like 6 months or 1 year or 2 year. The average number of claims to be settled is calculated based on the prevailing death rate in the area. The death rate in the district is 10.3 per 1000 population as per the Census Department.

Based on the above information the break even point was calculated for each of the Companies as given in Exhibit 2. From the calculation it can be seen that insuring 1000 clients in a time period of 6 months with each company would result in earning profit from HDFC.

Questions for Discussion :

- a) What are the advantages and disadvantages one can identify from the major features of insurance schemes being offered by different companies through CFTS ?
 - b) Should CFTS continue with all the three companies for some more time ?
 - c) Should CFTS choose only one company for providing insurance service to its clients ?
 - d) If so, which of the three companies is most beneficial to CFTS ?
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FOURTH SEMESTER M.B.A. (CBCS) DEGREE
EXAMINATION, SEPTEMBER 2020
CORPORATE RESTRUCTURING – HUMAN DIMENSIONS
(Revised) (New)

Time : 3 Hours]

[Max. Marks : 50

- Instructions :** i) **All sections are compulsory.**
ii) Read instructions given at **each** Section.
iii) Relevant illustrations must be given **wherever** required.

SECTION – A

(10×1=10)

1. Answer **any ten** out of **twelve** of the following sub-questions.

Each question carries **one** mark.

- a) Who is a change agent ?
- b) What do you mean by restructuring ?
- c) What is the process structure ?
- d) What do you mean by downsizing ?
- e) What are the influences of change ?
- f) Define surplus.
- g) What is letter of intent ?
- h) What do you mean by consultant ?
 - i) Define Merger.
 - j) Define acquisition.
- k) How is merger different from amalgamation ?
- l) What are the matrix structure ?

[P.T.O.]



SECTION – B

(4×5=20)

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

2. Discuss about corporate restructuring in detail.
3. Explain in detail – turnaround creativity.
4. Discuss rethinking in organisational change.
5. Explain the nature of change.
6. Discuss the role of HR in detail during the acquisition.

SECTION – C

(1×10=10)

Answer **any one** question which carries **ten** marks.

7. As a manager how to ensure HR systems and policies during M and A ?
8. Explain the post-closing HR challenges of Mergers and Acquisitions.

SECTION – D
(Compulsory)

(10)

9. "Restructuring always results in downsizing". Discuss the present corporate scenario.
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