



Narasaraopeta Engineering College (Autonomous)

Kotappakonda Road, Yellamanda (P.O), Narasaraopet- 522601, Guntur District, AP.

Subject Code: R16MBA401

MBA - IV Semester Regular Examinations, April - 2018 COST AND MANAGEMENT ACCOUNTING

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

1. A Manufacturer of 'X' product makes an average profit of Rs. 2.50 per piece on a selling price of Rs. 14.50 by producing 60000 pieces at 60% production capacity. His cost of sales **per piece** is:
- | | |
|--------------------------------|------------|
| - Direct materials | Rs. 4.00 |
| - Direct wages | Rs. 1.00 |
| - Factory over heads(variable) | Rs. 3.00 |
| - Sales overheads(variable) | Rs .0.25 |
| - Total fixed cost | Rs. 225000 |

During current period, he intends to produce the same number of units but anticipates that

- Fixed cost will go up by 10%
- Material and labour cost go up by 5%

Under these circumstances, he obtains an offer for a further 20% of his capacity. What minimum price you would recommend for acceptance to earn an overall profit of Rs.160000

PART-B

4X 12 = 48

2. (a) Explain briefly the role of accounting information in planning and control.
(b) Explain any four cost concepts with their managerial uses.
3. ABC company Ltd., supplies the following information and requires you to prepare a cost sheet:

| | Amount (Rs) |
|---|-------------|
| 1) Stock of raw materials as on 1-9-2006 | 75000 |
| 2) Stock of raw materials as on 30-9-2006 | 91500 |
| 3) Direct wages | 52500 |
| 4) Indirect wages | 2750 |
| 5) Sales | 200000 |
| 6) Work in process as on 1-9-2006 | 28000 |
| 7) Work in progress as on 30-9-2006 | 35000 |
| 8) Purchase of raw materials | 66000 |
| 9) Factory rent, rates and power | 15000 |
| 10) Depreciation of Plant & machinery | 3500 |
| 11) Carriage out ward | 2500 |
| 12) Advertising | 3500 |
| 13) Office rent & taxes | 2500 |
| 14) Stock of finished goods as on 1-9-2006 | 54000 |
| 15) Stock of finished goods as on 30-9-2006 | 31000 |

4. (a) What is a limiting factor? Explain

(b) The following information is extracted from the records of XYZ company.

| Particulars | (per unit) | |
|--------------------------------|------------|-----------|
| | Product A | Product B |
| - Sales (Rs.) | 50.00 | 60.00 |
| - Consumption of material(qty) | 1 kg | 1.50 kg |
| - Material cost (Rs) | 5.00 | 7.50 |
| - Direct wages cost (Rs) | 7.50 | 5.00 |
| - Direct expenses cost (Rs) | 2.50 | 3.00 |
| Overhead expenses (Rs) | | |
| - Fixed | 2.50 | 3.00 |
| - Variable | 7.50 | 10.00 |

Assuming that raw material is the limiting factor workout which product is profitable.

5. (a) What are the limitations of Break-even analysis?

(b) Sales were 150000 producing a profit of Rs.20000 in a week. In the next week sales amounting to Rs.200000 affected producing a profit of Rs. 40000. Find out break even point(BEP)

6. The following data are available in a manufacturing company for a yearly period:

Fixed expenses:

Rs. In Lakhs

| | |
|--------------------------------|-----|
| Wages and Salaries | 9.5 |
| Rent, rates and taxes | 6.6 |
| Depreciation | 7.4 |
| Sundry administration expenses | 6.5 |

Semi-variable expenses:

| | |
|---------------------------------|-----|
| Maintenance and repairs | 3.5 |
| Indirect labour | 7.9 |
| Sales department salaries, etc. | 3.8 |
| Sundry administration salaries | 2.8 |

Variable expenses:

| | |
|-------------------|-------------|
| Materials | 21.7 |
| Labour | 20.4 |
| Other expenses | 7.9 |
| Total cost | 98.0 |

→ Assume that the fixed expenses remain constant for all levels of production.

→ Semi-variable expenses remain constant between 45% to 65% of capacity, and It increases by 10% between 65% to 80% capacity, and It increase by 20% between 80% to 100% capacity.

Sales at various levels are:

50% capacity Rs.100 Lakhs

90% capacity Rs. 180 Lakhs

60% capacity Rs.120 Lakhs

100% capacity Rs. 200 Lakhs

75% capacity Rs.150 Lakhs

7. a) what is standard cost and standard costing? Explain?

b) write short notes on material variance?



Subject Code: R16MBA402

MBA - IV Semester Regular Examinations, April – 2018
ENTREPRENEURSHIP DEVELOPMENT

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.
Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B
All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

SAS Inc was established in the 1970's SAS practices employee friendly policies. Its co-founder and CEO, Dr. Jim Goodnight (born on 6 January, 1943) has created employee-centric corporate culture. He manages the largest and most successful private software company in the world, SAS institute. He is amongst the richest Americans. The company has created a unique corporate culture. To create a satisfied work force, SAS Inc has always focussed on two aspects of work culture --work life balance and work life benefits. The company believes that satisfied employees result in satisfied customers.

Employees enjoy the perks offered by the company. The company considers employee perks as long-term investment in creative capital and not as employee retention costs. Employee-oriented policies contribute to increased job satisfaction and reduced employee turnover. Company has been enjoying sound position due to well-satisfied employees and loyal customers. The company has succeeded in creating the work place as the place to enjoy work. Analysts say that this philosophy had provided SAS with a competitive edge even during the economic crisis. On 18 Jun 2010, SAS was named No. 1 on Fortune's '100 Best Companies to work For' list for 2010.

Moreover, the company CEO did not want to make the company public even if that meant more profits for the company. According to Goodnight, converting private company into public company would destroy the company's employee-focused organisational culture because it would have to work under the pressure of shareholders. Experts suggest that the SAS business model depicts that employee loyalty and customer

satisfaction is interlinked, and that this is the secret behind the company's success. The company does everything possible to manage work life balance. However, critics contend that many of the work life initiatives and employee perks are unnecessary expenses. Too much employee-centric policies and practices affect objectively in operations. The basis issues are: 'How much should the company be employee-oriented?'

Questions:

1. What is the employee centric corporate culture?
2. How does the company view the employee perks and benefits?
3. What is the secret of success of SAS Inc?
4. Do you think that too much employee orientation is fair? Why?

PART-B

4X 12 = 48

2. a) discuss the characteristics and qualities of an entrepreneur?
b) explain the scope of women entrepreneurship in our state?

3. a) explain the problems in corporate entrepreneurship?
b) list out the strategies followed by/success mantra of any two women entrepreneurs?

4. a) explain the emerging trends in entrepreneurship development?
b) explain the chief sources and methods of idea planning?

5. (a) explain the factors inducing the growth of projects?
b) what is the importance of control in project planning and evaluation?

6. a) describe the role of MSME's in supporting entrepreneurship development?
b) state some remedies to reconstruct small sick business units?

7. what is entrepreneurship development program? Why do universities offer EDP? Are the universities succeeding in reaching their objectives by offering EDP?



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Subject Code: R16MBA403

MBA - IV Semester Regular Examinations, April-2018.

BUSINESS ETHICS AND VALUES

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

1. On January 08, 2009, M. Rammohan Rao ,resigned as the Dean of the Indian School of Business (ISB) .The resignation followed the announcement of the previous day by B.Ramalinga Raju ,Founder and Chairmen of India's fourth largest IT Services company, Satyam Computer services Limited ,that the company had been inflating the revenue and profit figures for past several years. In his resignation letter ,Rao who has recently resigned as independent director on the satyam board ,said , "Unfortunately ,yesterday's shocking revelations (by raju) , of which I had absolutely no prior knowledge, mean that we are far from seeing the end of the controversy surrounding Satyam Computers. My continued concern and pre occupation with the evolving situation are impacting my role as dean of ISB at a critical time for the school. On December 30th 2008 Rao, resigned from the board of satyam. with him two other independent directors, Vinod Dham, inventor of the Pentium chip and Krishna Palep , Professor at the Harvard Business School also submitted their resignations to the board of the company. Another independent director, Mangalam Srinivasan had resigned from the satyam board a few days earlier, on December 25th 2008 the resignations of these directors were the result of an aborted deal by satyam to acquire two companies run by Raju's Son's, Mayta's Properties Pvt.Ltd and Maytas Infrastructure Limited for US\$1.6 billion.

Questions: a) What is the state of business ethics involved in this case?

b) Do you think that the organization followed sound corporate governance principles? Give reasons.

PART-B

4X 12 = 48

2. (a)what is business ethics? Distinguish between personal ethics and business ethics?
(b) define value? What are the major sources of your values?
3. (a) explain the salient features of any two theories of business ethics?
(b) identify ethical aspects in Neerav Modi- Punjab National Bank case?
4. (a)what is collegiality? Explain the techniques for achieving collegiality?
(b) Define profession? What are its characteristics?
5. (a) what is the importance of Ethics in product safety?
(b) Explain the ethical factors to be followed in advertising?
6. (a) write an essay on whistle blowing? Explain its purpose and importance?
(b) What are the reasons for unethical practices among Indian companies?
7. (a) discuss the major ethical issues involved in environmental pollution?
(b) Critically compare business ethics of India with any one of its neighbouring countries?



Subject Code: R16MBA404F1

MBA - IV Semester Regular Examination, April-2018.

FINANCIAL RISK MANAGEMENT AND DERIVATIVES (ELECTIVE-I)

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

1. What is a lower bound price of a 4 month call option on a non dividend paying stock when the stock price is 28 \$, strike price is 25\$ and risk free interest rate is 8% per annum.

PART-B

4X 12 = 48

2. (a) define risk? Explain about risk management process?
(b) Write short notes on types of risk?
3. (a) Discuss the noninsurance methods of risk management?
4. (a) what is the role of derivatives in managing risk?
(b) Name the participants and their role in derivatives market?
5. (a) Differentiate between forwards and futures?
(b) Explain the various types of margin? What is market to market?
6. (a) Define Swap? Explain the features and types of swaps?
(b) what are currency swaps? Explain about pricing of a currency swap?
7. (a) Illustrate each of the following- IN THE MONEY, OUT OF THE MONEY, AT THE MONEY?
(b) Differentiate between call option and put option?



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Subject Code: R16MBA406F2

MBA - IV Semester Regular Examinations, April-2018.

INTERNATIONAL FINANCIAL MANAGEMENT (ELECTIVE-II)

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

- 1) Record the following transactions and prepare balance of payments statement?
 - a) A US firm exports \$ 1000 worth of goods to be paid in 6 months.
 - b) A US resident visits London and spends \$400 on hotel, meals and so on.
 - c) US Govt gives US bank , balance of \$ 200 to Govt of a developing nation as part of US aid programme.
 - d) A US resident purchases foreign stock for \$800 and pays for it by increasing foreign bank balances in the US.
 - e) A foreign investor purchases \$600 worth US T bills and pays by drawing down his bank balances in US by an equal amount.

PART-B

4X 12 = 48

- 2)
 - a) Explain briefly the functions of International monetary System?
 - b) Is floating rate system more inflationary than a fixed rate system. Explain?
- 3)
 - a) what is international bond market? Enumerate the important features of this market?
 - b) what role does IMF play in determining the value of exchange rate?
- 4) Name the participants in FOREX market? Explain the structure of FOREX market in India? What is the rationale for the existence of international Fisher Effect?
- 5)
 - a) Explain in detail the models of foreign investment?
 - b) How can a centralized cash management system be beneficial to MNC's?
- 6)
 - a) compare three types of exposure- translation, transaction and economic exposure?
 - b) Write short notes on forward market hedge, money market hedge?
- 7) Discuss the types of tax? Explain the tax implications of dividend remittance by overseas affiliate?



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Subject Code: R16MBA408H1

MBA - IV Semester Regular Examinations, April-2018.

LEADERSHIP MANAGEMENT (ELECTIVE-I)

Time: 3 hours

Max Marks: 60

Question Paper Consists of Part-A and Part-B.

Answering the question in Part-A is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

1. Prasad is an Employee of a Pharma company limited. He has been working in this organization for the last 20 years. For several years he has been a supervisor in the human resource management section. He is Very loyal to the organisation and tries sincerely to follow the company's policies and the orders of the higher level management. Higher level Managers think/perceive highly of him and he is well liked by them.

On the other hand, his subordinates have the opposite opinion/perception of Prasad. They feel that he is excessively concerned with pleasing the higher-ups and not very much concerned about the needs and concerns of his subordinates. They perceive that they are underpaid and overworked relative to people in other departments. Whenever one of them goes with a new idea or suggestion to him, he always seems to have five reasons why it cannot be done. There is considerable dissatisfaction in the department. Performance of the department began to suffer. Higher-ups seem to be oblivious to the problem. Prasad viewed that he has been performing his duties in order to achieve the organisational goals. The same act of Prasad has been viewed in two totally opposite manners by the higher management and the subordinates. The higher-ups perceive that the hard work done by Prasad is due to his commitment to the organisation while his subordinates perceive that it is his way of pleasing the Higher Management.

1. Can you identify the factors responsible for different kinds of perceptions by the top management and employees?
2. What is the role played by Mr. Prasad for providing enabling factors for a diversified perception?

PART-B

4X 12 = 48

2. Define Leadership and explain Blake mountain theory.
3. Define attitude and explain the sources of formation of attitudes?
4. (a) Define group cohesiveness
(b) Explain types of conflicts?
5. (a) Explain organization culture.
(b) Explain Managerial grid?
6. (a) Define power
(b) Explain Factors affecting Decision Making.
7. Explain the role and responsibilities of leader in team building give the example?



Subject Code: R16MBA410H2

MBA - IV Semester Regular Examinations, April/May 2018.

INDUSTRIAL JURISPRUDENCE & LABOUR LEGISLATIONS (ELECTIVE-II)

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from **Part-B**

All questions carry equal marks of 12.

PART-A(CASE STUDY)

1 X 12 = 12

1. The Labor Legislations are the products of Industrial Revolution and they have come into being to take care of errors created by it due to specific circumstances. They are different from common legislations. Therefore they are specific and not general in philosophy, concept and even in practice. Labor Legislations seeks to deal with the problems arising out of the occupational status of individuals. Problems such as hours of work, wages, working conditions, trade unionism, and industrial relations are the main subject matter of labor legislation. Individuals have different role to perform and different laws are designed for regulating the different roles. It is the role relation that determines whether a particular legislation falls under the category of labor legislation, social legislation or general legislation. All these legislations try to meet the specific objectives that are to provide subsistence, to aim at abundance (affluence), to encourage equality, to maintain security. Labor class is indeed one of the classes most vulnerable to exploitation. Most of the labor legislations in India are pre- constitutional. The concept of fundamental rights was introduced in the constitution. International labor organization was formed in India and the success of these labor legislations must be an attribute to the ILO, as the guidelines issued by the ILO formed the principle on which these legislations were drawn. The ILO did have a great impact on the labor laws in India. Many new laws were enacted to incorporate the guidelines of the ILO. With the growth and expansion of factories and industries new avenues for employment were created, resulting in to gradual migration of labor force from rural areas to urban areas. In the absence of any state control or organization of the workers, the employers were less concerned about the needs of the employees & their work hours. The wages were much below the subsistence (survival) level and the working conditions were unsatisfactory. These situations led to the enactment of a number of legislations beginning from the year 1881. These include The Factories Act (1881), Workmen's Compensation Act (1923), and Trade Unions Act (1926), The Payment of Wages Act, (1936), The Maternity Benefit Act (1939) and so on. The Factories Act 1881 is the basis of all labor and industrial laws of the country. It contained provisions for even working hours for men and women, minimum age for employment of children. After the formation of ILO in 1919, this act was amended, which made provisions for safety, health and hygiene of the workers. It also made special provision for women and juvenile workers (i.e. labor above the age of 16 but less than 18).It also prohibited child labor.

Questions:

- a) What are the problems resolved by labor legislations?
- b) List out the reasons for new labor laws in India.
- c) Outline the role of ILO and its impact.

PART-B

4X,12 = 48

2. Explain Historical dimensions Labour and Legislations in India. Ⅰ
3. Demonstrate the significance of The Industrial Disputes Act, 1947. Ⅱ
4. Discuss the constitutional validity and eligibility of Payment of Bonus Act, 1965. Ⅲ
5. Summarize Payment of Gratuity Act, 1972. Ⅳ
6. List out and explain the benefits of The Minimum wages Act, 1948. Ⅴ
7. Determine the safety measures and provisions listed in The factories act, 1948. Ⅵ



Subject Code: R16MBA412M1

MBA - IV Semester Regular Examinations, April/May 2018.

RURAL MARKETING (ELECTIVE-I)

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B

All questions carry equal marks of 12.

PART-A (CASE STUDY)

1 X 12 = 12

1. A study report on examining the impact of incentives to Small Scale Industries (SSI) has made the following observations:

Though there exists a lot of incentives for small units offered by the Central and State Governments, about half of the entrepreneurs were found to be unaware of the same. It appears that adequate efforts have not been put in to give publicity to these incentives and concessions. It was also found that due to the lack of higher education and backwardness, the prospective entrepreneurs are shy of approaching the concerned officials for help. Besides, the procedures and formalities appeared to be complicated and cumbersome for a man of rural areas. It frightens the entrepreneurs and renders them dependent on middlemen. Another disappointing feature is the time-lag between the date of application and the actual benefits emerging from the efforts. The general impression developed in the rural areas is that it is not possible to avail of these incentives without the help of local and influential leadership. The official red-tapism and harassments are beyond common man's capacity to bear.

1. You are assigned to comments about the above observations. Suggest measure for the official and institutional agencies to overcome the lacunae in the incentive schemes.
2. What steps should be taken to create awareness about the incentive schemes among the rural youth?

PART-B

4X 12 = 48

2. Discuss the rural marketing environment in India.
3. What are the factors influencing the behaviour of the rural buyer's?
4. How to build branding for rural markets in India?
5. Describe the channel management in rural markets.
6. Explain in detail the sales force management in rural markets.
7. Discuss the following:
 - a. Public private partnerships
 - b. E-rural marketing.



Subject Code: R16MBA414M2

MBA - IV Semester Regular Examinations, April/May 2018.

SERVICE MARKETING (ELECTIVE-II)

Time: 3 hours

Max Marks: 60

Question Paper Consists of **Part-A** and **Part-B**.

Answering the question in **Part-A** is Compulsory & Four Questions should be answered from Part-B
All questions carry equal marks of 12.

PART-A (CASE STUDY) 1 X 12 = 12

Premier Courier Ltd. (PCL) is an innovative overnight delivery company that helped change the way companies do business. It was the first company to offer an overnight delivery system, but the company markets more than just a delivery service. What PCL really sells is on-time reliability. The company markets risk reduction and provides the confidence that people shipping packages will be "Absolutely, positively, certain their packages will be there by 10.30 in the morning".

In fact, PCL sells even more than reliable delivery. It designs tracking and inventory management systems for many large companies. In other words, its customers buy more than just delivery service they buy a solution to their distribution problems. For example, a warehouse designed and operated by PCL is part of the distribution centre for a very large computer firm. In other organisations, customers can place an order for inventory as late as midnight, and the marketer, because of PCL's help, can guarantee delivery by the next morning. PCL has positioned itself as a company with a service that solves its customers' problems,

Questions

- (a) What is PCL's product? What are the tangible and intangible elements of this service product?
- (b) What are the elements of service quality for a delivery service like PCL?
- (c) In what way does technology influence PCL's service quality?

PART-B

4X 12 = 48

2. (a) what is services marketing? Explain its nature and importance?
(b) Explain the classification of services?
3. (a) why is it important to understand the customer needs and expectations in services marketing?
(b) how to manage customer loyalty?
4. (a) explain in detail the process of service market segmentation?
5. (a) explain the pricing strategies for services?
(b) Define service quality management? What is service quality audit?
6. (a) what is the role of marketing communication?
(b) write short notes on marketing communication mix?
7. (a) Explain the term 'word of mouth communication' and discuss its significance for a school?
(b) what are service deficiencies? Explain?

