Narasaraopeta Engineering College (Autonomous)

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

Subject Code: R16MBA401

MBA - IV Semester Regular and Supplementary Examinations, April-2019.

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. Prepare a Flexible budget for overheads on the basis of the following data. Ascertain the overhead rates at 50% and 60% capacity.

Variable overheads:	At 60% capacity (Rs)
Indirect Material	6,000
Labour	18,000
Semi-variable overheads:	
Electricity: (40% Fixed & 60% variable)	30,000
Repairs: (80% fixed & 20% Variable)	3,000
Fixed overheads:	
Depreciation	16,500
Insurance	4,500
Salaries	15,000
Total overheads	93,000
Estimated direct labour hours	1,86,000

PART-B

4X 12 = 48

2. Explain different types of costs based on managerial uses?

3. Calculate factory cost from the following particulars:

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

4. Distinguish between Absorption costing and Marginal costing.

5. From the following data, you are required to calculate break-even point and net sales value at this point:

Direct material cost per unit	Rs.	10
Direct labour cost per unit	Rs.	5
Fixed overhead	Rs. 50000	

Variables overheads @60% on direct labour

Selling price per unit	Rs.	25
Trade discount		4%

If sales are 10% and 25% above the breakeven volume, determine the net profits.

6. Define budget and describe what the essential steps for budgetary control are?

7. From the following particulars, calculate Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance :

Standard hours = 200
Standard rate for actual production = Re. 1 per hour
Actual hour = 190
Actual Rate Solution: = Rs. 1.25 per hour

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Subject Code: R16MBA402

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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

1. On one of those pleasant cold February mornings, Sanjay Nandrajog, the Chief Executive Officer of FieldFresh Foods Private Limited, pondered the future. He had just returned to Delhi from the company's Agri Centre of Excellence (ACE), an R&D farm where he celebrated the dispatch of 500 metric tons of fresh baby corn to Europe. The top management team at FieldFresh was justifiably proud of this achievement as it had required tremendous effort to become an important exporter of Indian produce.

   FieldFresh had been incorporated in 2004 with the vision of linking Indian fields to the world. India had a number of natural advantages in terms of climate, acres in production, and labor force to become a major power in agriculture. However, a poor infrastructure and an antiquated regulatory regime had stymied efforts to unleash India's promise. FieldFresh hoped to overcome those challenges to bring India to the forefront of the world's agriculture.

   During its initial years of operation, FieldFresh had found out how difficult it was to build a supply chain for produce in India. The company had been through a phase of experimentation where it tried different sourcing models, logistical options, and crops. After less than stellar results, the company had decided to concentrate on one crop, baby corn. Over the next 24 months, the FieldFresh team adapted logistics to overcome crowded and crumbling roads, irregular power supply, and bureaucratic procedures. The company worked with thousands of farmers to gain their trust. By 2010, the FieldFresh team had been able to create an efficient supply chain for baby corn across Punjab and Maharashtra at all levels— input delivery, credit, irrigation, timely scientific advice, production as per specifications of European market, careful harvesting, improved produce handling, clean and fast transportation, proper management of cold chain storage environment, gaining safety certification, as well as grading, packaging, and labeling to meet international standards. But success brought with it the expectation of growth. Nandrajog had a number of questions to answer before he could articulate a plan.

Questions:

   a) Should FieldFresh grow opportunistically into different foreign markets as retailers and wholesalers demanded different products for their respective markets?

   b) Should FieldFresh continue to focus on baby corn, whose supply chain-market linkages it had perfected, or should the company expand the range of products it would supply?

   c) Should FieldFresh continue to maintain its primary export focus, or shift relative emphasis to the growing domestic market?

4X 12 = 48

2. Define Entrepreneur. Explain characteristics and qualities of Entrepreneur.

3. Write a detailed note on role of Women Entrepreneur in India with one example.

4. Explain the need for training for existing Entrepreneurs and how it differs from training a new Entrepreneur.

5. Elucidate the need for conducting project feasibility study. Describe the various components of it.

6. Define MSME. Determine the causes for the sickness of small industries and suggest the appropriate remedies to overcome sickness.

7. List out and explain the role of Entrepreneurial Development Institutes in India.

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Narasaraopeta Engineering College (Autonomous)
Kotappakonda Road, Yellamanda (P.O), Narasaraopet- 522601, Guntur District, AP.

Subject Code: R16MBA403

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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. Since 2009, when the Sahara Group's activities first came under the radar of SEBI leading up to the arrest of Sahara India Pariwar founder Subrata Roy in 2014, both parties have been engaged in an aggressive regulatory conflict. SEBI alleged that Sahara India Real Estate Corp Ltd (SIRECL) and Sahara Housing Investment Corp Ltd (SHICL), which issued Optional Fully Convertible Debentures (OFCD), illegally collected investor money. Meanwhile, Sahara denied SEBI had any jurisdiction in the matter.

SEBI went on to order Sahara to issue a full refund to its investors, which was challenged by Sahara before the Securities Appellate Tribunal (SAT). When the SAT upheld SEBI's order, Sahara moved to the Supreme Court in August 2012, which ordered Sahara to refund investors' money by depositing it with SEBI. Sahara then declared that most of the US $3.9 billion had already been repaid to investors, save for a paltry US $840 million, which it handed over to SEBI. This was disputed by SEBI, which claimed that the details of the investors who were refunded had not been provided. When Sahara failed to deposit the remaining money with SEBI and Subrata Roy skipped his hearing, the Supreme Court of India issued an arrest warrant for the Sahara chief in February 2014.

Amid rumors of black money laundering and the misuse of political connections, Sahara vehemently denied all charges and continued to defy SEBI. The regulator persevered through what the Supreme Court referred to as the "ridiculous game of cat and mouse" and finally managed to pin down Sahara chief Subrata Roy in 2014. In this rare victory, SEBI not only brought Sahara to justice, but also made an excellent case for why the regulator, and others like it, require greater autonomy and penalizing powers.

Questions:

a) "Ridiculous game of cat and mouse". Comment.
b) Comment on role of personal ethics and business ethics of employees of Sahara India Pariwar Ltd.
c) Explain how confidence of investors of Sahara group can be retained.

4X 12 = 48

2. Distinguish values and ethics and explain the forms and importance of work ethics.

3. Write a detailed note on any three major corporate scams in India.

4. List out and explain the techniques for achieving Collegiality in detail.

5. Write a detailed note on product safety and pricing with one suitable example.

6. Discuss the latest frauds in Public Sector Banks and describe reasons for unethical practices.

7. Elaborate the impact of Globalization on Indian Business Ethics.

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Subject Code: R16MBA404F1

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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. The price of a Reliance share at the NSE is Rs.1980/-. The risk free borrowing rate in the market is 10% p.a.
   a. If a 6-m forward contract for delivery of 100 shares is available at 2100/-, can you take advantage of the situation?
   b. If a 6-m forward contract for delivery of 100 shares is available at 2000/- can you take advantage of the situation?
   c. Assume that you have gone long on 6-m forward contract for Reliance at 2000/-. After three months, a 3-m contact is available at 2050/-. What is the value of the contract in hand?

   Assume no dividend by reliance in the next six months and annual compound of interest.

PART-B

4X 12 = 48

2. What do you understand by the risk and what are the different ways of classifying and managing them?
3. Give Guidelines for Asset Liability Management (ALM) System in Financial Institutions (FIs) .
4. What are the advantages of risk management with derivatives in contrast to strategic risk management?
5. Describe marking to market using a suitable example.
6. How are currency swaps and interest rate swaps used for reducing cost?
7. Describe the binomial model of valuation of options.

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Subject Code: R16MBA406F2

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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. A bank is quoting the following exchange rates against the dollar for the Swiss franc and the Australian dollar:

   $SFr/\$ = 1.5960\text{--}70$

   $A\$/\$ = 1.7225\text{--}35$

   An Australian firm asks the bank for an A$/SFr quote. What cross-rate would the bank quote?

PART-B

4X 12 = 48

2. a) Give your opinion on Bretton woods system concept

   b) Write about currency board

3. Write short note on

   a) IMF

   b) Euro bank

   c) ADRs

4. Explain emerging trends in India's balance of payments position since 1991.

5. Describe about multinational capital structure decision and what are the critical steps required for formulating appropriate MCB.

6. Distinguish between transaction exposure and translation exposure.

7. Explain the importance of double taxation avoidance agreement for developing global business.

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Narasaraopeta Engineering College (Autonomous)
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NEC

Subject Code: R16MBA408H1

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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)

1X 12 = 12

1. Taken over by Dr. Kurien in 1950, Amul diary was founded to stop exploitation of farmers by middlemen. Initially known as district co-operative Milk producers union began with only two village societies and 247 litres of milk headed by Tribhuvan das patel as its founder chairman. Kaira union came to be the stepping stone for AMUL. Bombay was lone consuming centre and didn't want irregular milk flow into the city. Bombay milk scheme preferred to import milk powder from New Zealand to meet the city's demand. Another problem was competition from 'polson' brand , in the pre independence era the British Government pushed to supply from Kaira to Bombay. This scheme helped but the farmers struggled to get a fair price for their milk against middlemen working for the Polson Dairy. Dr Kurien built a diary development cooperative model, and bought a pasteurizing machine for Rs 60,000. Investment paid off and the milk could reach Mumbai without spoiling and the co-operative idea grew apace. When Mr Kurien took over, he believed that rural development process required professional transformation. Based in Anand (Gujarat) he founded the Anand Milkman's union which gave rise to the acronym AMUL. It went far beyond making it an iconic brand that brought ice-cream in plenty to a nation that once was short of milk powder for infants. The Amul pattern of cooperatives became successful that the then Prime Minister created the National Diary Development board to replicate the program on a nationwide basis citing "Kurien's extraordinary and dynamic leadership" upon naming him chairman. Dr Kurien later set up GCMMF(Gujarat cooperative milk marketing federation) in 1973 to sell the products produced by diaries. Today GCMMF sells AMUL brand products not only in India but also overseas. The current turnover of GCMMF is Rs 13,750 Cr. Today Dairying has become the largest rural employment scheme in our country. He developed an automatic milk bulk vending system to compete with the urban liquid milk dwellers. Architecting a platform that enabled people to build/ sell milk by creating the farmer-owned & controlled business. Today India contributes about 17 percent of total milk production in the world. AMUL, with a turnover of Rs 13,000 Cr, is Asia's top milk producing brand and is counted with one of the best recall values, among the world's leading brands in any sector. AMUL was an inception of a nationwide cooperative sector. It also expanded its range of products from mere milk to ice creams. AMUL emerged as a nation builder under Dr Kurien's leadership as there was a transformation from a milk deficient country to milk surplus nation. A whole family of institutions were built around NDDB(National Diary development board) to realize the dream of strong Indian diary industry founded on cooperative lines. It also gave way to the founding of institute of Rural management at Anand and over 30 yrs, IRMA graduates have made a mark in the cooperative, agri-business and nonprofit sectors of the Indian economy.

Questions:
   a) Develop a SWOT analysis for AMUL India.
   b) Identify and demonstrate two leadership traits in the above case.
   c) Summarize the success of GCMMF.

PART-B

4X 12 = 48

2. Illustrate skills of a leader and styles of leadership.

3. Explain the factors that influence Attitude, and role of Attitude in personality development.

4. Assess the importance of Organizational culture and its impact on decision making.

5. Write a detail note on Transactional Analysis with suitable example.

6. Define conflict management and relate morale and inter group behaviour to managing conflict.

7. Elaborate concept of team Team building and list various activities of team building.

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Narasaraopeta Engineering College (Autonomous)
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Subject Code: R16MBA410H2

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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)

1X 12 = 12

1. International labor organization (ILO) has undertaken the task of creating international minimum standards of labor, which constitute the International Labor code. The objectives of the ILO are enunciated in the preamble to its constitution; supplemented by Article 427 of the Peace Treaty of Versailles, 1919; as well as by the Philadelphia Declaration of 1944, The Declaration of Philadelphia set forth 10 objectives, which the ILO was to further and promote among the nations of the world. The theme underlying these objectives is social justice, Employment and the raising of standards of living, the employment of workers in the occupation in which they can have the satisfaction of giving the fullest measure of their skill, and make their contribution to the common well being, the provision, as a means to the attainment of this end, and under adequate guarantees for all concerned, of facilities for training and the transfer of labor, including migration for employment and settlement, Policies in regard to wages and earning, bonus and other conditions of work, calculated to ensure a just share of the fruits of progress to all, and a minimum living wage to all employed and in need of protection, the effective recognition of the right of collective bargaining, the cooperation of management and labor in the continuous improvement of productive efficiency and the collaboration of workers and employers in social and economic measures, The extension of social security measures to provide a basic income to all in need of such protection and comprehensive medical care, Adequate protection for the life and health of workers in all occupations, Provision for child welfare and maternity protection, The provision of adequate nutrition, housing and facilities for creation and culture, The assurance of equality of educational and vocational opportunity. The body of Conventions and Recommendation adopted by the International Labor Conference constitutes the International Labor Code. As of now over 180 Conventions and Recommendations have been adopted by the Conference of The international labor code covers and enormous range of important subjects in the labor and social fields. The ILO has played a significant role in promoting international labor standards, India is a founder member of the ILO and has contributed to the codification of standards India is in turn benefited from the international labor standards in framing its own legal and institutional framework on social and labor aspects In recent years, efforts are being made to link the standards to world trade through social clause and company codes and consumer boycotts are seeking to achieve the same purpose through social labeling.

Questions:

a) Explain the objectives of international labor organization.
b) List out the social security measures underlying in ILO.
c) Define the role of ILO.

4X 12 = 48

2. Define Industrial relations and explain historical prominence of Industrial relations.

3. List out some unfair labor practices and the penalties applicable under The Industrial Disputes Act, 1947.

4. Describe the provisions regarding Minimum and maximum payment of Bonus.

5. Write a detail note on compulsory insurance and its applicability.

6. Elucidate the concept of wages and summarize the process for fixing hours for a normal working day.

7. Interpret provisions of licensing and registration of factories, under The factories act, 1948.

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Subject Code: R16MBA412M1

MBA - IV Semester Regular and Supplementary Examinations, April-2019.
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. Mr Verma of Master Detergent was a worried person; another competitor had launched a special pack of a Detergent with a very competitive price and very aggressive advertisement and Sales promotion schemes. The flagship brand of the company MAST was taking a beating in the market and sales were going down. The company Master is a old company existing for more than 60 years and has a strong brand equity in the Rural market. The products of the company are well known and command a premium and have a niche place in the rural market, there are also other products as Soaps Shampoos and other consumer goods the company offers. The New Company does not have the long Range of products Master has but is strong on Raw materials buying and thus offers very low prices to attract customers this according to Mr Verma is a big strength. Mr Verma is sitting in his office trying to find a new marketing strategy to regain the lost market share.
   Questions:

   Q1 Help Mr Verma in his endeavour to regain the lost share and increase brand equity?

   Q2 Should Mr Verma creates a separate marketing strategy for the rural markets?

PART-B

4X 12 = 48

2. (a) Define Rural Marketing
   (b) Explain Classification of Rural Markets?
3. Explain in detail the differences in consumer behaviour in Rural and Urban Market?
4. (a) Write a note on Rural Product Life Cycle
   (b) Discuss the strategies for various stages of product life cycle?
5. Explain about modern techniques for rural distribution
6. (a) what are different Modes of Rural Communication?
   (b) Elaborate the problems in rural communication?
7. (a) Explain 4 A's Of Rural Marketing?
   (b) Explain role of IT in Rural marketing?

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Narasaraopeta Engineering College (Autonomous),

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Subject Code: R16MBA414M2

MBA - IV Semester Regular and Supplementary Examinations, April-2019.

SERVICES 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

World Gym began operations in 1995 in a large city. The company's objective was to meet the fitness needs of a diverse clientele, from the professional body builder to the overweight person;

World Gym's pricing plan was to have a fitness facility that targeted the common person - a fitness facility that was not on the high end or the low end, but in the middle price range. In the beginning it planned to challenge the price of the top-of-the-line facilities. It offered its services in big spacious centre in a high-traffic area, a part of city that was becoming gentrified. There was little competition in the area. The establishment's large space, with natural light coming in, set it apart from competitors.

The company expected its members to come from other clubs and facilities not only in the immediate neighborhood, but all around the city. It saw its trade area as the neighborhoods within an 8-10 minute drive.

The company decided to begin by marketing its product to people who were already working out but wanted something unique. When the company opened its fitness facility, consumers readily accepted it. World Gym membership far exceeded expectations. It now has 3,000 members. As many as 2,000 people come on a given day.

For years World Gym had few serious competitors. In the city, permits are required to open a gym and thus are an obstacle to potential competitors. And the cost of opening a 35,000-square-foot facility is an additional barrier to entry,

Questions

(a) Was World Gym's pricing plan appropriate in a market where there was a relatively low supply of services?

(b) Over time World Gym's membership exceeded expectations. Demand was strong and constant. What impact might this situation have on the company's pricing strategy? On product strategy?

(c) Suppose the company learns that two new competitors plan to open fitness facilities within a mile of World Gym. How might the increased supply of services affect World Gym's pricing policy?

4X 12 = 48

2. (a) what is services marketing? Explain the characteristic features of services marketing?
   (b) Explain the classification of services?

3. (a) what is relationship marketing? How are valued relations created and maintained?
   (b) write short notes on customer loyalty?

4. (a) List out the factors to be considered for market segmentation.

   (b) explain about new services development process?

5. (a) List out the dimensions of service quality.

   (b) What are the techniques for managing service demand?

6. (a) How important is it for airlines company to use promotions during off-season? Also identify the possible sales promotion schemes it can offer.
   (b) Discuss the importance of non-monetary costs in pricing decisions for services taking the example of health services.

7. (a) what are consumer grievance recovery strategies?
   (b) write short notes on internal marketing?

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