



Subject Code: R16MBA401

MBA - IV Semester Regular/supple Examinations, September-2020
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. Siva Limited have prepared the budget for the production of 1,00,000 units of product of a costing period as under:

	Rs. Per unit
Raw Material	10.08
Direct Labour	3.00
Direct Expenses	0.40
Works Overheads (60% fixed)	10.00
Administration Overheads (80% fixed)	1.60
Sales Overheads	0.80

Actual production in the period was only 60,000 units. Prepare budgets for the original and revised levels of output.

PART-B

4X 12 = 48

2. (a) What is the role of accounting information system in controlling process?
(b) Write a note on classification of different costs.
3. Describe the differences of direct and indirect expenses.
4. What is Key Factor? How it influences the decision explain with suitable example.
5. A firm having monthly sale of 40,000 units valued at Rs. 6, 00,000. Monthly fixed cost is Rs. 1, 00,000 and total variable cost is Rs. 4, 50,000. Calculate
(i) Per unit contribution.
(ii) Margin of safety and
(iii) Volume of sales to earn profit of Rs. 80,000
6. Write different types of budgets.
7. The standard cost card gives the following information:
Standard labour Rate = Rs. 25 per hour
Actual Hours worked = 900 hours
Hours specified for a unit of output = 5 hours
Actual units produced = 200 units
Actual labour cost = Rs. 27,000
Calculate Labour Variances.

Subject Code: R16MBA402

MBA - IV Semester Regular/Supple Examinations, September -2020
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

Mrs KKK, hails from a very poor family background, had no formal education, and is about 80 years of age at present. She is honest and sincere in whatever she is doing. She is a very industrious person since her childhood. She likes to go to the markets (Haat) (weekly market) in different villages which sometimes are as far as 20-30kms to do trading various products including rice, different varieties of fruits and soaps. During this time, she learnt how to communicate with people and started building good relationships with regular customers and suppliers. She met many other great businesswomen and men at those times and made friendship with them. She worked so hard that very soon she became quite rich and able to support her family easily. When she got married, she also got herself involved in agriculture, and produced lots of vegetables. She got considerable acres of land and hence was able to supply to various markets in plenty. She had several labourers and got them easily because of her earlier connections with many people from different villages in her earlier years. After 10 years of her work in agriculture she shifted her business to some construction and transport works, and invested in her first automobile, an old truck which in those days they called a '_Dok Truck'. It helped her in various ways and especially in carrying agricultural produce in those days. Later she bought a Jeep; again this had helped her in going from one village to the other. Due to her industriousness, she proved once again by making the transport business a success, and bought a short bus which was available at that time and an Ambassador car. This experience made her realize that business was profitable and she bought some more vehicles including buses and ambassadors which were better than the earlier ones. Lack of competitors in those days had brought her huge profits. Mrs KKK never took a loan or any financial support from anyone or even from the bank in those days since she believes that it is only hard work and living a simple and economical lifestyle is adequate to help oneself financially. Although the transport business later went down since the Supreme Court order to ban deforestation, she was not discouraged by that and in fact, she availed many other new opportunities and now her businesses include a general store and real estates.

She mentioned a few things which are the most inevitable constraints; finance, ill-health and pregnancies. Other constraints she mentioned were employees not being loyal towards work, transportation cost are very high, competition is increasing, inflation, marketing the products and difficulties in getting customers, maintenance of business, retaining of employees. Being illiterate, she has to depend on somebody to translate whatever is written on paper. However, these problems were overcome with experience, hard work, patience and family support. Instead of being a disadvantage, matriliney has enabled Mrs KKK to exploit the greatest opportunity in being a successful entrepreneur. It has created in her the ability to be responsible, to be strong, to fight, and to foresee things.

- a. Read the case and then list, as many as you can, the entrepreneurial qualities Mrs.KKK
- b. What are the constraints faced by an entrepreneur?
- c. List out the reasons for success of Mrs.KKK?

PART-B

4X 12 = 48

2. (a) Write about the qualities of an entrepreneur?
(b) Explain about the role of entrepreneur in Indian economy?
3. (a) Explain briefly about the role of Women entrepreneurship in India?
(b) Briefly elucidate problems of corporate entrepreneurship?
4. (a) Explain briefly about feed back and performance of trainees in the entrepreneurial training programme?
(b) Write about the emerging trends in entrepreneurial training programme?
5. (a) Briefly elucidate Project identification and selection process?
(b) Write about project planning and control?
6. (a) Write briefly about Government policies and their support for MSMEs?
(b) What are reasons for sickness of small business in India?
7. (a) Explain the role of IDBI and SISI in supporting MSMEs?
(b) Write about the role Entrepreneurial Development Institutes in Promoting MSMEs



Subject Code: R16MBA403

MBA - IV Semester Regular/Supple Examinations, September-2020
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. Joan, an employee of Great Indian Market, was warned about her excessive absenteeism several times, both verbally and in writing. The written warning included notice that "further violations will result in disciplinary actions," including suspension or discharge.

A short time after the written warning was issued, Joan called work to say she was not going to be in because her babysitter had called in sick and she had to stay home and care for her young child. Joan's supervisor, Satya, told her that she had already exceeded the allowed number of absences and warned that if she did not report to work, she could be suspended. When Joan did not report for her shift, Satya suspended her for fifteen days.

In a subsequent hearing, Joan argued that it was not her fault that the babysitter had canceled, and protested that she had no other choice but to stay home. Satya pointed out that Joan had not made a good faith effort to find an alternate babysitter, nor had she tried to swap shifts with a co-worker. Furthermore, Satya said that the lack of a babysitter was not a justifiable excuse for being absent.

Questions:

- Was the suspension fair?
- Did Satya act responsibly?
- Should Joan be fired?
- Should the babysitter be fired?
- Was Satya fair in her actions?
- Is there ever a solution for working mothers?

PART-B

4X 12 = 48

2. "Personal ethics has influence over business ethics" – Comment.
3. Write a note on recent banking scams in India with ethical dimensions.
4. " Sometimes Professionalism in work place will affect the loyalty of the employee" - Explain with hypothetical examples.
5. What are the ethical elements involved in advertising of a products?
6. Explain any three of common reasons for unethical practices in Indian companies.
7. What are the impact of globalisation on Indian business ethics?



Subject Code: R16MBA404F1

MBA - IV Semester Regular/Supple Examinations, September-2020

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. Consider a European put option on a stock index without dividends, with 6 months to expiration and a strike price of 1,000. Suppose that the annual nominal risk-free rate is 4% convertible semi annually, and that the put costs 74.20 today. Calculate the price that the index must be in 6 months so that being long in the put would produce the same profit as being short in the put.

- (A) 922.83
- (B) 924.32
- (C) 1,000.00
- (D) 1,075.68
- (E) 1,077.17

PART-B

4X 12 = 48

2. (a) What is Risk Management?
(b) Explain the concepts of 'Market Risk' and 'Capital Market Risk'.
3. Explain the non – insurance methods of risk management.
4. Narrate the role of derivatives in management of risk.
5. Write a note on limitations of forward contracts.
6. (a) Types of swaps.
(b) How do you evaluate a currency swap? Explain with a suitable example.
7. Differences between American option and European option.



Subject Code: R16MBA406F2

MBA - IV Semester Regular/Supple Examinations, September-2020
INTERNATIONAL FINANCIAL MANAGEMENT (ELECTIVE-II)

Max Marks: 60

Time: 3 hours

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. Apex Corp. is a US based MNC that has been international business for the last several years. It has been conducting business with all the major countries of the world. One of the countries has allowed for its currency value to be market determined. The spot rate of currency is \$85. In addition the one year forward rate being quoted in the market is \$.82. As a step to build the economy, the country is also allowing foreign investors to make investments. Various incentives are being offered by the country to attract foreign funds. The rate of interest on one year government securities is presently 16%. This is substantially higher than the 10% rate which is presently offered on one year US government securities.

Apex Corp. has asked you, as an employee in their international money market division, to assess the feasibility of making a short term investment in this country. The amount available for making the investment for the next year is \$ 12 million.

The Apex Corp. has also come to know that the exchange rate in this country will be market determined for the next few years. Financial managers in Apex Corp. are hence apprehensive about the high volatility of the currency till equilibrium is reached. It is expected that the value of currency in one year will be approx. \$. 85. However, there is a high degree of uncertainty attached with this value and predictions are being made that the actual value may be 30% above or below this expected value.

Questions:

- 1) Would you be willing to invest funds in this country without covering your position? If yes, then answer, why?
- 2) Would covered interest arbitrage be worth considering? Show your calculations.
- 3) Are there any risks involved in using covered interest arbitrage? Elucidate.

PART-B

4X 12 = 48

2. Explain the nature and scope of International Financial Management?
3. What are the problems created by the existence of the Euro Currency Market? What are some of the important benefits that result from this market?
4. Discuss the concept of Interest Rate Parity and the process of arbitrage with suitable examples.
5. Discuss the Internationalization theory of FDI.
6. (a) What is Options? Give Characteristics of Options?
(b) Explain Money Market Hedge, Market Hedge
7. (a) Explain the various types of tax?
(b) Explain transfer pricing and tax planning?



Subject Code: R16MBA412M1

MBA - IV Semester Regular/Supple Examinations, September-2020
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 delegation of 50 farmers selected and sent by the Government of Andhra Pradesh to China under the leadership of Agricultural Development Officer, to make farmers aware of the use of tractors, farm equipment and machinery used by the agriculturists in China. The delegation saw for itself the various improved methods of cultivation in China. They were impressed about the level of farm cultivation and also cost of such farm equipment in China. Bank home in India, the farmers requested the Government to supply to them such farm equipment at the prices available in China. When the Government made an analysis of the price structure of the farm equipment in India, They found such equipment was almost three times the price level of that in China. Import of such equipment from China will lead to dissatisfaction in the context of the globalisation of the economy. The Government of Andhra Pradesh requested Government of India to allow import of such farm equipment so that the same can be made available at an economical price to farmers. The Government of India is yet to decide on this.
- Critically analyse the above case and offer your comment on the positive and negative aspects of the above decision of Government of Andhra Pradesh.

PART-B

4X 12 = 48

2. Discuss the following:
- Scope of rural marketing
 - Problems in rural marketing.
3. Elaborately discuss the buying process of rural customer.
4. Explain the process of new product development for rural markets.
5. Discuss on special characteristics of rural channels.
6. Discuss about major challenges in media planning.
7. Discuss the following
- Challenges for rural marketing
 - E-rural marketing.



Subject Code: R16MBA414M2

MBA - IV Semester Regular/Supple Examinations, September-2020
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

1. 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?

PART-B

4X 12 = 48

2. Explain the various steps to designing service strategy.
3. Discuss the following:
 - a. Relationship marketing
 - b. Customer loyalty
4. How do you segment the service market?
5. Explain various factors affecting pricing policy of services.
6. Discuss the following:
 - a. Communication mix for services
 - b. Role of marketing communication
7. Discuss the following.
 - a. External marketing Vs Internal marketing
 - b. Managing physical evidence.



Subject Code: R16MBA408H1

MBA - IV Semester Regular/Supple Examinations, September-2020
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. Dev Raj is a long – term employee of the Sintex Corporation, and for the last several years he has been a supervisor in the financial section of the firm, He is very loyal to Sintex and works hard to follow the company policies and procedures and the orders of the managers above him. In fact, upper – level management think very highly of him; they can always count on Dev Raj to meet any sort of demand that the company places on him. He is valued and well liked by all the top managers. His employees in the financial section have the opposite opinion of Raj. They feel that he is too concerned with pleasing the upper-level brass and not really concerned enough with the needs and concerns of the employees in his department. For example, they feel that Raj never really pushes hard enough for a more substantial slice of the budget. Relative to other departments in the company, they feel they are underpaid and overworked. Also, whenever one of them goes to Raj with a new idea or suggestion of improvement, he always seems to have five reasons why it can't be done. There is considerable dissatisfaction in the department, and everyone thinks that Raj is just a puppet for management. Performance has begun to suffer because of his style and leadership. Upper-level management seem to be oblivious to the situation in the finance section.
- How would you explain Raj's leadership style in terms of one or more of the approaches discussed under the 'styles of leadership'?
 - What advice would you give Raj to improve his approach to leadership?

PART-B

4X 12 = 48

- (a) Discuss the concept and significance of leadership.
(b) What are the qualities of a good leader?
- (a) What is perception process? What are its various elements?
(b) Make a comparison between the motivational theories of Herzberg and Maslow
- What are the basic considerations to be kept in view while designing the organization structure of a large company?
- (a) Explain the process of the communication.
(b) What factors are taken into account by the leader in exercising his leadership style?
- What is group dynamics? Why it is important for understanding organizational behaviour?
- What are the factors you consider for designing a team in an organization?



Subject Code: R16MBA410H2

MBA - IV Semester Regular/Supple Examinations, September-2020
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. The history of labour legislation in India is naturally interwoven with the history of British colonialism. Considerations of British political economy were naturally paramount in shaping some of these early laws. In the beginning it was difficult to get enough regular Indian workers to run British establishments and hence laws for indenturing workers became necessary. This was obviously labour legislation in order to protect the interests of British employers.

Then came the Factories Act. It is well known that Indian textile goods offered stiff competition to British textiles in the export market and hence in order to make India labour costlier the Factories Act was first introduced in 1883 because of the pressure brought on the British parliament by the textile magnates of Manchester and Lancashire. Thus we received the first stipulation of eight hours of work, the abolition of child labour, and the restriction of women in night employment, and the introduction of overtime wages for work beyond eight hours. While the impact of this measure was clearly welfares the real motivation was undoubtedly protectionist!

To date, India has ratified 39 International Labour Organisation (ILO) conventions of which 37 are in force. Of the ILO's eight fundamental conventions, India has ratified four - Forced Labour 1930, Abolition of Forced Labour 1957, Equal Remuneration 1951, and Discrimination (employment and occupation) 1958.

An important distinction that is popularly made nowadays in all discussions relating to labour legislation is between workers in the organised/formal sector and those in the informal/informal sector. Many who make this distinction do so with ulterior motives, yet we must reckon with it - especially because out of the total workforce in the country, 92 percent work in the informal sector while only eight percent work in the formal sector.

At the outset it must therefore be remembered that those who were unorganised yesterday are organised today and those who are unorganised today aspire to become the organised tomorrow. Moreover, many rights, benefits, and practices, which are popularly recognised today as legitimate rights of the workers, are those that have accrued as a result of the struggles carried out by the earlier generation of workers. The attempt, prevalent in some circles to pit one section of workers against the others, must therefore be carefully understood and deserves to be rejected outright.

Questions:

1. What are the reforms brought by The factories act, 1948?
2. Discuss the impact of British colonism on labour legislations in India.
3. Do you emphasis on organising the unorganised sector? Justify your answer.

PART-B

4X 12 = 48

2. Define Industrial Relations and explain determinants of Industrial Relations.
3. Explain the role of Industrial Dispute Act in solving Industrial disputes.
4. Elucidate the process of calculating Bonus under the Bonus Act 1965.
5. Discuss the role of payments and gratuity in solving Industrial disputes.
6. What are the penalties for the non payment of wages, under Payment of Wages Act, 1948?
7. List out and explain the welfare conditions mentioned under the factories Act, 1948.
