

CHOICE BASED CREDIT SYSTEM

MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024

MASTER OF BUSINESS ADMINISTRATION

Fundamentals of Entrepreneurship and Startups

Duration: 3 Hours

Max Marks: 70

Section- A

I. Answer any Five of the following :

5×10= 50

1. Identify your favourite entrepreneur and describe some of the qualities you wish to imbibe from him or her.
2. Solving problems creatively could lead to entrepreneurship. Give three examples where creative problem solving led to entrepreneurial outcomes.
3. Develop a competitive grid for feasibility analysis for a service of your choice.
4. Distinguish the various stages of a entrepreneurial venture life cycle.
5. Identify the factors that drive women towards entrepreneurship.
6. Examine how rural entrepreneurship can be leveraged to address the challenges of rural poverty, unemployment, and economic development.

Section- B (compulsory)

II. Answer The Following Questions :

1×20= 20

7. Vijay Sharma came from a modest background, being the son of a school teacher and studying in a Hindi medium school. When he left his hometown to pursue an engineering degree in Delhi, his lack of proficiency in English proved to be a handicap both inside the classroom and outside during social interactions. He turned to computers instead, spending hours in the computer room learning how to code. After graduation, he realised the futility of his dreams of going to Stanford and started working at an MNC. However, within six months, he quit his job to start his own venture, Xs Communications, which was into content management systems and was used by many publications, including Indian Express. He then started his other venture, One97 but struggled to find the required funding from investors. He took a personal loan of Rs. 8 lakhs at a high interest rate and found himself in a

debt trap, having to take up odd jobs like fixing LAN connections in order to pay back the loan. In this dark period of his life, he lived in a hostel in Delhi and often had to skip meals and walk long distances to meetings in order to save money. Ultimately he was forced to sell 40% stake in One97 which would go on to become the parent company of Paytm. None of this managed to quell Sharma's redoubtable spirit. In 2010 when he saw the advances made by India's telecommunications sector, Sharma began to explore the idea of entering the digital payments ecosystem. However, his investors and the board of One97 were not convinced that they should back an idea, the market for which was virtually non-existent in the country at that time. Sharma invested two million dollars on his own and thus Paytm was born. On November 8th, 2016 when the prime minister of India announced demonetisation, Lady Luck opened her doors to the likes of Paytm. Paytm launched the very popular jingle 'Paytm Karo' to popularise digital payments and the rest is history.

Q1: From the perspective of lifecycle where does Paytm stand today and what drove its growth? (10 marks)

Q2: What are the appropriate funding options available today for such startups? (10 marks)

CHOICE BASED CREDIT SYSTEM**MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024****MASTER OF BUSINESS ADMINISTRATION****Risk Management and Insurance Planning****Duration:3 Hours****Max Marks:70****Section- A****I. Answer any Five of the following :****5×10= 50**

1. Discuss the burden of risk at the individual, organizational, and societal levels.
2. Discuss the changing scope of risk management in the context of emerging trends such as cybersecurity, climate change, and regulatory compliance.
3. What are the reforms in the Indian insurance sector, and how have they shaped the current insurance landscape?
4. Discuss the features of money-back policies and unit-linked insurance plans (ULIPs). How do they differ?
5. Discuss the different types of health insurance available in India and the features of group health insurance policies.
6. What are the critical success factors for insurance companies in India? Discuss key marketing strategies used by insurance players.

Section- B(compulsory)**II. Answer The Following Questions :****1×20= 20**

7. Analyze the process of fire insurance claim settlement at New India Assurance. Discuss the steps involved from the moment a claim is reported to its final settlement, and the challenges that may arise during this process.

CHOICE BASED CREDIT SYSTEM

MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024

MASTER OF BUSINESS ADMINISTRATION

Corporate Tax Planning and Management

Duration: 3 Hours

Max Marks: 70

Section - A

I. Answer any Five of the following :

5×10= 50

1. Explain the concept of capital gains taxation for corporations. How are short-term and long-term gains treated differently?
2. Discuss the provisions of Section 35AD of the Income Tax Act, 1961, concerning deductions for capital expenditure incurred on specified business activities. Which businesses are eligible for this deduction, and how does it promote investment in key sectors?
3. From the following information determine whether the assessee should purchase an asset or take on lease:

1. Cost of the asset Rs.5,00,000
2. Rate of depreciation 10%
3. Rate of interest 8%
4. Repayment of loan by the assessee Rs.1,00,000 p.a.
5. Rate of tax 30%
6. Residual value Rs.50,000 after 5 years
7. Profit of the assessee Rs.5,00,000 before depreciation, interest and tax/before lease rent and tax
8. Lease rent Rs.50,000 p.a.

4. Discuss the tax benefits available for demergers, such as the exemption from capital gains tax under certain conditions, and the carry-forward of unabsorbed losses.

5. A) XYZ Co. Ltd. has an estimated total tax liability of Rs. 1,50,000 for the PY2023-24. What is the amount of advance tax to be paid on each due date? (5 Marks)

B) Service provided by an individual contractor 'A' to a partnership firm 'B & Co' and the following payment is being made to the contractor during the year. Calculate the TDS to be made for the year.

- a. First payment – Rs. 32,000
- b. Second payment – Rs. 24,000
- c. Third payment – Rs. 80,000

(5 Marks)

6. Discuss the procedure for appeals and revision under the Income Tax Act. How can taxpayers challenge an unfavorable assessment, and what are the stages of the appeals process?

Section: B (compulsory)

II. Answer The Following Questions :

1×20= 20

7. Expo is engaged in the manufacturing of garments. The following P & L Account of the company is given for the year ended 31-3-2024:

	Rs.		Rs.
To Salaries and wages	2,00,000	By Gross Profits	28,00,000
To Entertainments expenses	20,000	By Agricultural Income	6,00,000
To Travelling expenses	25,000	By Rent from let out property	1,00,000
To Income tax	2,50,000	By Transfer from general Reserve	50,000
To Insurance of let out property	10,000		
To Outstanding customs duty	15,000		
To Provision for unascertained liability	60,000		
To Proposed Dividend	50,000		
To Loss of subsidiary company	20,000		
To Repairs of let out property	30,000		
To Municipal tax on let out property	20,000		
To Agricultural expenses	2,50,000		
To Fines and penalties	5,000		
To Reserve for bad debts	15,000		
To Depreciation	4,00,000		
To Other expenses	2,00,000		
To Net Profit	19,80,000		
	35,50,000		35,50,000

1. GST of 2022 paid during the year 2023 Rs. 65,000. However, this is not debited to P&L A/c
2. Depreciation allowable as per I.T. rules Rs. 4,60,000
3. The Following losses are to be set off:

Particulars	Tax purpose (Rs.)	Accounting Purposes (Rs.)
Brought forward business loss of 2022-23	11,00,000	9,00,000
Unabsorbed Depreciation	Nil	3,00,000

You are required to compute the book profits as per sec. 115 JB, total income of the company and tax liability of the company for AY 2024-25.

CHOICE BASED CREDIT SYSTEM**MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024****MASTER OF BUSINESS ADMINISTRATION****Training and Development****Duration: 3 Hours****Max Marks: 70****Section- A****I. Answer any Five of the following :****5×10= 50**

1. Share a snapshot of training practices.
2. Explain the difference between conceptual skills, human skills, technical skills and political skills.
3. Explain what is a growth mindset. How is it important in effective training?
4. Discuss the development planning process for employees in an organisation
5. What are the potential consequences of misalignment between training objectives and organizational goals?
6. In the future, how will organizations balance the need for human-centered learning with the increasing reliance on digital learning platforms?

Section- B (compulsory)**II. Answer The Following Questions :****1×20= 20**

7. ABC Manufacturing, a mid-sized company specializing in automotive parts, noticed a decline in productivity and an increase in errors on the production floor. Additionally, employee turnover was rising, particularly among new hires. To address these issues, the company's HR department introduced a targeted Training and Development Program focused on improving technical skills, reducing errors, and boosting employee engagement. Training Program Components:
- a) Technical Skills Workshops: Focused on improving machinery operation and quality control techniques.
 - b) Onboarding Program: A structured 2-week program for new hires, covering safety, job-specific skills, and company culture.
 - c) Mentorship Program: Senior employees were paired with new hires to provide

guidance during the first 90 days. Outcomes: After three months, the company saw a 15% increase in production efficiency and a 10% reduction in quality control issues. Employee satisfaction surveys indicated improved job engagement, and turnover rates among new hires decreased by 20%.

1. What challenges did ABC Manufacturing aim to address with its training and development program? (5 Marks)
2. How did the onboarding and mentorship programs contribute to reducing employee turnover? (5 Marks)
3. What were the key outcomes of the training program, and how did they impact the organization's performance? (5 Marks)
4. What additional strategies could ABC Manufacturing implement to further improve employee development? (5 Marks)

CHOICE BASED CREDIT SYSTEM**MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024****MASTER OF BUSINESS ADMINISTRATION****International Human Resource Management****Duration: 3 Hours****Max Marks: 70****Section- A****I. Answer any Five of the following :****5×10= 50**

1. Examine the various approaches in IHRM.
2. Explain the different types of knowledge under knowledge management with suitable examples.
3. Interpret the various complexities faced by IHRM managers.
4. Explain the different types of international assignments with suitable examples.
5. Explain the scope of human resource management in cross-border merger and acquisition.
6. Discuss the Kennedy's Cultural Model with suitable examples.

Section- B (compulsory)**II. Answer The Following Questions :****1×20= 20**

7. Ford Motor Company manufactures cars, trucks, and parts in 30 countries, with approximately 190,000 employees worldwide. It negotiates contracts with different unions in every country where it manufactures except six (where there are no unions). In some countries, such as Italy, it must also negotiate with salaried staff and managers, who are also unionized. Because of this great variety of unions and countries, bargaining takes on as many different forms as there are countries. For example, In Australia, all major issues are first discussed by sub-committees at the local level, which, after agreement is reached, are then taken to the full national bargaining committee for Ford Motor. In contrast, in Germany, negotiation is done for all auto companies and auto unions at the same time through the national employers' association and the national metalworkers' union, which represents workers at all automotive companies. Even with this complicated bargaining reality, or maybe because of it, bargaining is handled almost exclusively at the local (country) level, with minimal coordination on a global level. As can be imagined, this not only causes coordination problems for the many unions involved, but also for

Ford Motor Company itself. Despite this, the office of the Director of International Labor Affairs Planning and Employee Relations (now consolidated in the office of Global Manufacturing and Labor Affairs) in Ford's headquarters in Dearborn, Michigan, is literally only one person. As the Director of International Labor Affairs said, "because I work in so many countries, one of my primary roles is to educate all the parts of the business in the US about what is going on around the world and how that affects the business."

In 2019, Ford Motor Company decided to cut jobs across Europe and South America due to challenges like declines in sales and higher tariffs. In 2021, Ford Motor Company continued the job cuts in South America as part of the company's \$11 billion restructuring plan, which included reducing global head count by 14,000 employees and workers. Through this process, Ford gave the impression that it planned to consult and work with labour unions and other stakeholders about the job cuts.

Questions

1. What problems do you see for MNEs like Ford Motor Company that must bargain with unions in multiple countries? How would you advise those problems be resolved? (10 marks)
2. What do you predict for the future of unions and union relations in the global economy? Why? (10 marks)

CHOICE BASED CREDIT SYSTEM**MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024****MASTER OF BUSINESS ADMINISTRATION****Product and Brand Management****Duration: 3 Hours****Max Marks: 70**

Section- A**I. Answer any Five of the following :****5×10= 50**

1. Analyze the role of research & development and product availability in shaping marketing strategies, and evaluate how these factors influence societal demand and business competitiveness.
2. "Product life cycle is an attempt to recognize the distinct stages in the sales history of the product." Justify.
3. Analyze different product analysis methods and evaluate how these techniques contribute to improving product development, market positioning, and overall business strategy.
4. Describe the various strategies which the businesses can employ to effectively assess and refine their brand positioning to meet consumer needs and enhance market share.
5. Articulate the brand image of a company and design a strategic plan to improve and enhance its perception in the market.
6. Elaborate the term brand metrics, and explain which specific brand health metrics are typically used to assess a brand's overall well-being. Discuss the significance of these metrics in strategic brand management.

Section- B (compulsory)**II. Answer The Following Questions :****1×20= 20**

7. Mother Dairy Fruits & Vegetables, a company with a billion-dollar (Rs 4,200 crore) turnover, has been a well-established player in the NCR, known for products. The firm has been the largest seller of milk in the NCR, with 65% of the revenue being contributed by milk. Amul entered the Delhi market five years ago, and in 2011, in a

span of four years, it defeated Mother Dairy in terms of market share. Amul procures fresh milk and packages it. Mother Dairy adds powder milk to its products to the tune of 40%. This spoils the taste of the product. Also, Amul is credited with more awareness and knowledge about its products amongst consumers. Amul is a leader in the ice cream segment of the country. Their capacity to develop products and gain market leadership helped them gain substantial share in the NCR region in the milk segment, raising question marks on the brand equity of the company. Mother Dairy has been the market leader in NCR for 35 years. Losing ground to Amul in 2011 in the milk segment is forcing the company to rethink its strategy. They plan to increase their capacity and also expand procurement of the milk. One of the reasons consumers shifted to Amul was the difference in the taste of the milk. Amul milk is fresh, where a portion of mother dairy milk is reconstituted. Mother Dairy sells through its own outlets and home delivery is not possible, whereas Amul uses a channel and home delivery of the milk is possible. Mother Dairy Milk's price has been less than the price of Amul milk, but still a huge number of Mother Dairy loyalists have moved to Amul. Now Mother Dairy is restructuring its strategy and systems to combat Amul.

QUESTIONS:

- a. What would you suggest to Mother Dairy for its revitalization plan? **(10 Marks)**
- b. Develop a brand identity model for Mother Dairy after collecting additional information for the brand. **(10 Marks)**

CHOICE BASED CREDIT SYSTEM**MBA FOURTH SEMESTER DEGREE EXAMINATION OCTOBER/NOVEMBER 2024****MASTER OF BUSINESS ADMINISTRATION****Services Marketing****Duration:3 Hours****Max Marks:70****Section- A****I. Answer any Five of the following :****5×10= 50**

1. Evaluate the different types of service expectations with suitable examples.
2. Distinguish 7P's of service marketing with 7P's of product marketing with suitable examples.
3. Interpret the various components of service design with suitable examples.
4. Discuss the benefits of service guarantee with suitable examples.
5. Service blueprints can be used to manipulate complexity and divergence to help with service positioning. Explain.
6. Determine the fundamentals of International marketing to take care business across borders.

Section- B(compulsory)**II. Answer The Following Questions :****1×20= 20**

7. Hair stylist Jawed Habib, who runs a chain of more than 300 salons across India, plans to take his venture global in a strategic partnership with Procter and Gamble, the world's largest consumer goods company. "Our initial thrust will be Europe and we want a big presence in London and Paris", the Chairman and Managing Director said. He said the company plans to open more than 50 salons abroad over the next two years. Habib plans to invest in his first set of salons abroad. He will use the franchisee route to expand. Habib says each salon will need an investment of Rupees 5-6 million. "The potential is much more in overseas markets, since consumers in matured markets like Europe spend almost 20- 25% of their earning on grooming and beauty as compared to some 5% in urban India," said Habib whose salon chain reported Rupees Five hundred million (50 crore) turnover last year.

Questions:

- (a) Elaborate in the context of 'Inseparability' because Habib must open Multiple Salons. (7 Marks)
- (b) What are the relative advantages and disadvantages Habib will have through Franchising? (7 Marks)
- (c) Discuss the importance of customer Retention for the above service offering. (6 Marks)
