

CHOICE BASED CREDIT SYSTEM
FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025
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. A region is experiencing unemployment. Suggest how entrepreneurship and entrepreneurial firms can be promoted as a tool for local economic development.
2. What are the main components of a business plan, and how does each contribute to the success of a new venture?
3. Choose an Indian startup and explain how the entrepreneur navigated the business life cycle stages. What challenges did they face, and how were these addressed?
4. Imagine you are advising an entrepreneur who wants to acquire an existing restaurant. What steps would you recommend in evaluating the business?
5. Analyse the advantages and limitations of venture capital as a source of financing.
6. Imagine you are mentoring a group of women entrepreneurs in a rural area. What strategies would you suggest to help them overcome barriers and grow their ventures?

Section- B (compulsory)

II. Answer The Following Questions :**1×20= 20**

7. For a community where women and their SHGs had been underestimated, it was a marvellous achievement when a Gram Panchayat (GP) declared itself free of plastic use and litter-free community under the efforts of Manipur State Rural Livelihoods Mission (MSRLM) SHGs. The project was popularised through activities like mass awareness, poster campaigns, rallies, etc. in the GP to sensitize the effects and adversities of plastic use and waste disposals in our everyday life. The initiative was ideated in 2018 when the Kudumbashree team, a National Resource Organization (NRO) of DAY-NRLM introduced various community development ideas as part of the convergence between Panchayati Raj Institutions

(PRIs) and community based organisations (CBOs). Seeing that in every meeting, gatherings, religious/festivals, piles of plastic waste always remains a hangover, the communities of Top Chingtha GP chose to be a “Plastic-Free” GP by partaking in collection of plastic waste. There are two Village Level Federations (VLFs) in the Top Chingtha Gram Panchayat, Mangal Piba VLF and Tengbang Piba VLF: They jointly pledged to make their village Plastic Free Zone. Under the guidance of the mentor from Kudumbashree, VLF leaders & LRG (cadres) visited the Manipur Pollution Control board where the officials intimated to join hands with MSRLM Community towards the intervention. In an understanding, the board motivates the community to collect and segregate plastic/polythene and bottles separately, which is purchased later by the board itself, at Rs. 7 per Kg of the collected plastic waste. The board, upon interaction, also inculcated awareness on various externalities imposed to health and environment which otherwise could be recycled and reused to reduce all the plastic adversities. The early intervention was the VLF anniversary observation on 28/06/2019, which was held without single plastic use. Not a single disposable water bottle was used and all SHG members were advised to bring their own glass for use during the entire programme. To create more awareness, mass rally of more than 500 participants were organised which included over 35 MSRLM SHGs and officials along with PRIs and various line departments. The rally participants simultaneously pick up plastic litters during the rally which comes to 300kgs of plastic waste. Since the ideation, the VLF couldn't fully implement the activities due to the COVID-19 pandemic, but it has reiterated from March 2021 onwards. So far, more than 1000 Kgs of plastic waste has been collected and sold to the board. Besides, to gain more insights of the intervention in the communities, poster campaign in the entire GP, sensitizing SHGs and PRI members and mass awareness were designed as the main mobilizing strategies. As a male dominant society, it was not an easy task for women to make decision for village planning. But with a ceaseless zeal, things were not really as difficult as it seemed. Most of the challenges were eventually solved through the inbuilt tolerance and understanding nature of the cadres who have been nurtured and trained by the mentors. “As Ward Members and Pradhans can't be challenged instantly, we try to stay uninterrupted with our vision and passion by understanding them and keep pushing for the next meeting. They will anyway have to be involved in the village activities”, said Bala, a member of the Local Resource Governance cadre. In addition, meetings organised along with NRO, VLF and PRIs were beneficial as it brought them a better understanding about the interventions by making them take the ownership of the village initiatives given that the PRIs were designed to look after the local administration. Behavioural change has been a

major impact of this project at both individual as well as community level. Distinct waste segregation of plastics has been a major habit practiced since the intervention. For the waste brought, the individual or SHG gets direct cash in proportion to the quantity of waste being sold to the board. Unlike never before, the plastic bottles which were once littered around, are now being reused for petty income generating activities like making dishwash etc. The local PRIs as well as clubs. which were once skeptical, now started contributing in segregating other waste and also promised to construct segregated waste tank in the locality. As one cannot deny, this entire intervention has projected women in more informed decision making, increased their active participation and representation in public sphere in the development of the locality and community as a whole.

Q1. Analyse the behavioural change brought about towards segregation of plastic?

(10 marks)

Q2. Assess the case from an entrepreneurial perspective, what values did you learn from the above case study?

(10 marks)

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CHOICE BASED CREDIT SYSTEM

FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025

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. Describe the various methods of handling risk and provide examples of each.
2. Discuss the role of risk financing techniques in managing risk.
3. Elaborate on the reforms in the Indian Insurance sector, and how they shaped the current insurance landscape.
4. Analyze how life insurance premiums calculated. Explain the factors affecting premium determination.
5. Examine the importance of employee group insurance and the benefits it offers to both employees and employers.
6. Discuss the importance of marketing in the insurance industry. Analyse the challenges insurers face in marketing their products.

Section- B(compulsory)

II. Answer The Following Questions :

1×20= 20

7. Identify and explain the primary risks that Agricultural Insurance Company faces in providing crop insurance to Indian farmers. How do these risks impact both the farmers and AIC's operations?

CHOICE BASED CREDIT SYSTEM**M.B.A FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025****MASTER IN 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. Discuss the concept of Corporate Tax Planning, and explain its objectives. How does effective tax planning contribute to the financial success of a corporation?
2. Explain the provisions of Section 35ABB of the Income Tax Act, 1961, concerning the amortization of license fees for telecommunication licenses. How does this section benefit telecom companies in managing their financial obligations?
3. Three companies raised the capital as under

	Companies		
Particulars	1	2	3
Capital	2,00,000	1,60,000	40,000
Loans	-	40,000	1,60,000
Total Investment	2,00,000	2,00,000	2,00,000
Rate of interest	10%		
Rate of return	25%, 10%, 8%		
Rate of Tax	26% including Cess		

Explain whose capital structure is the best and why?

4. Provide examples of how companies can reduce their tax burden by using demergers or slump sales as restructuring strategies for streamlining operations and separating business units.
5. A. Bunny Co. Ltd has an estimated total liability of Rs 2,24,600 for the PY 2024-25. What is the amount of advance tax to be paid on each due date? **(5 Marks)**

B. Service provided by an individual contractor 'Azad' to a partnership firm 'Bhagath & Co' and the following payment is being made to the contractor during the year. Calculate the TDS to be made for the year. **(5 Marks)**

 - a. First payment – Rs 32,000
 - b. Second payment – Rs 24,000
 - c. Third payment – Rs 60,000
6. Define search and seizure under the Income Tax Act and explain the circumstances that warrant such actions, including suspicion of undisclosed income or assets.

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

7. From the following information of HXL Ltd. Compute the tax on total income for the AY 2025-26.

Statement of Profit and Loss for the year ended 31-3-2025

Particulars	Amount as on 31-3-2025
I Revenue from operations (Gross Profit)	6,00,000
II. Other income:	
Profit from sale of Investment	18,000
Interest on Government securities	12,000
Rent received	40,000
Dividend from domestic companies (Gross)	10,000
III. Total Revenue (I + II)	6,80,500
IV. Expenses:	
Cost of materials consumed	
Changes in inventories of finished goods, work-in- progress & Stock-in-trade	
Employee benefits expenses:	
Depreciation and amortization expenses	30,000
Other expenses:	
Establishment charges	1,25,000
Rent and Taxes	13,750
Fire insurance	8,500
Entertainment	7,200
General charges	34,000
Reserve for doubtful debts	5,250
Donation and charities	3,750
Provision for taxation	1,55,000
Total Expenses	3,82,450
V. Profit before Tax (III-IV)	2,98,050
VI. Tax expenses:	-
VII. Profit for the period (V-VI)	2,98,050

Additional information:

- The admissible depreciation amount to Rs 25,000.
- Donation and charities include a sum of Rs 2,500 paid to a recognized charitable institution by a cheque.
- General expenses include a sum of Rs 4,800 and Rs 800 paid towards municipal taxes and insurance on property let out respectively.
- Investments (Government Securities) were purchased in July 2024 and sold in March 2025.

CHOICE BASED CREDIT SYSTEM
FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025

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. Explain the roles that a trainer gets to play in an organisation?
2. Describe how needs assessment ensures alignment between training and business strategy.
3. Describe the key principles of Adult Learning Theory (Andragogy) as proposed by Malcolm Knowles.
4. Describe the approaches to employee development that organisations can implement.
5. Discuss why organisations may resist change even when training is required.
6. Explain how new technologies are used to improve training and instruction in organisations.

Section- B (compulsory)

II. Answer The Following Questions :

1×20= 20

7. GlobalTech, a multinational IT services company, faced a challenge with its recent leadership development training program. Despite significant investment in training mid-level managers on leadership, conflict resolution, and decision-making, the company was unsure if the program was truly effective in improving leadership performance and organizational outcomes. To evaluate the impact of this program, GlobalTech's HR department decided to apply Kirkpatrick's Four-Level Evaluation Model.

Training Program Overview: The leadership development program consisted of: Workshops on conflict resolution and decision-making. E-learning modules on leadership theory. Group discussions and role-plays. Post-training assessments to test knowledge acquisition.

Evaluation Using Kirkpatrick's Model:

1. Level 1: Reaction After each training session, participants completed satisfaction surveys to assess their immediate reactions. The feedback indicated that 85% of participants found the training engaging, with comments highlighting the usefulness of real-world scenarios in role-plays. However, some participants suggested more interactive content.
2. Level 2: Learning To measure learning, pre- and post-tests were administered. The results showed a 25% average improvement in leadership knowledge and decision-making skills across participants. Additionally, follow-up interviews revealed that participants felt more confident in applying the concepts learned.
3. Level 3: Behavior Three months after the program, managers' supervisors were asked to evaluate behavior changes. The results were mixed: while 60% of the participants were applying new conflict resolution techniques, 40% struggled to integrate leadership skills into their day-to-day tasks. To reinforce learning, the HR team decided to implement refresher sessions and coaching for these managers.
4. Level 4: Results Six months after the program, HR measured the overall business impact. Key performance indicators (KPIs) like team productivity, employee satisfaction, and turnover rates were tracked. The data showed a 15% increase in team productivity and a 10% decrease in employee turnover in departments led by trained managers, suggesting that the training had a positive impact on organizational performance.

Outcomes: The Kirkpatrick model helped GlobalTech identify the training program's strengths and areas needing improvement. While the reaction and learning levels were positive, the behavior change was not as widespread as expected, prompting additional interventions to reinforce leadership behaviors. The positive results at the organizational level indicated the program's overall success, particularly in reducing turnover and boosting productivity.

1. Assess how GlobalTech uses Kirkpatrick's Four-Level Evaluation Model to assess the effectiveness of its leadership training program. (5 Marks)
2. Examine the insights gained from the Level 3 (Behavior) evaluation, and what steps did GlobalTech take to address challenges in this area? (5 Marks)
3. Explain the key findings from the Level 4 (Results) evaluation, and how did these outcomes impact the organization? (5 Marks)
4. Assess how GlobalTech can enhance future training programs based on the feedback and results from Kirkpatrick's evaluation model. (5 Marks)

CHOICE BASED CREDIT SYSTEM**FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025****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. Compare cross-cultural management studies and list advantages and disadvantages.
2. Justify the various obstacles encountered in knowledge sharing.
3. Evaluate the variables affecting expatriate performance.
4. Explain the varieties of host country environment which support the international business.
5. Explain the changing context of global employment relations.
6. Explain the key features of a work-life balance program.

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

7. Maria Liese, a senior business manager in the Munich office of a German MNC, was given a three-year assignment in the Mohali (India) operations of the company. The MNC started its Indian operations in 2013. Maria was unmarried and had no liabilities back home. As such, she thought that it was a good career opportunity for her. She felt that getting some international management experience would improve her prospects for a promotion after her return from this foreign assignment. However, after she arrived, she found that she was not fully prepared for the many challenges she faced and wondered how best to deal with the situation. Initially she felt overwhelmed because her company's Munich and Mohali offices had not assisted her much during the process of transition.

As an expatriate woman relocating all by herself, Maria was very concerned about her personal safety in India, especially because of some prominent incidents of crimes against women in New Delhi and Mumbai, widely reported in the international media. She knew that as part of her contract, there would be no problem with housing security as her company would arrange for her a suitable house/flat in one of the safest and posh localities in Mohali. However, she was worried about how she should dress at work and during her free time, and

especially, how others (including her colleagues) might perceive her. Because she was single, she was also concerned about her social life, leisure activities and making new friends in India. In the professional context, Maria felt that the business culture was highly gender biased, and communication was not easy when working with subordinates and other managers as most of them were men. Some of Maria's colleagues and company clients saw her official behaviour as too fastidious and demanding, while she thought it to be competent and assertive. So, Maria had to really try hard to negotiate what sometimes seemed like a cultural minefield, to make sure that she interacted with local colleagues and clients without any problems.

Questions

1. Analyse the various challenges that may be faced by German expatriates in India, as in the case of Maria Liese. **(5 marks)**
2. To what extent did gender issues influence the experiences and challenges that Maria came across on her assignment? **(5 marks)**
3. What insights about India should expatriate managers, especially women, keep in mind when given an expatriate assignment? **(5 marks)**
4. What can MNCs do to ensure successful selection, training, and adjustment for, and completion of, expatriate assignments in the Indian context? **(5 marks)**

CHOICE BASED CREDIT SYSTEM**M.B.A FOURTH SEMESTER DEGREE EXAMINATION OCTOBER 2025****MASTER IN BUSINESS ADMINISTRATION****Web and Social Media Analytics****Duration:3 Hours****Max Marks:70****Section- A****I. Answer any Five of the following :****5×10= 50**

1. Explain the characteristics and strategies of social media with suitable examples.
2. Discuss the role of Web Analytics tools in improving business decision-making with suitable examples.
3. Evaluate the role of Facebook Analytics in overall social media strategy of an organization.
4. Explain the meaning of Heuristic Evaluation and state the conditions to use Heuristic Evaluations.
5. State and explain the benefits of website traffic analysis for an online business.
6. Discuss the significance of Link Prediction in platforms like LinkedIn, Instagram, or X (Twitter).

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

7. Zomato, a leading food delivery app in India, uses social media platforms like Instagram and X (Twitter) to connect with its audience. Their witty posts and memes often go viral, helping them reach millions. To measure effectiveness, Zomato relies on social media analytics tools like Sprout Social and Brandwatch. These tools track engagement rates, customer sentiments, trending hashtags, and feedback. Insights from these analytics allow Zomato to adjust campaigns, launch offers at the right time, and improve customer satisfaction.

Questions:

- a) Explain how Zomato benefits from using social media analytics. **(5 marks)**
- b) Discuss the role of sentiment analysis in helping Zomato improve its branding. **(5 marks)**
- c) Suggest two strategies Zomato can adopt to further enhance its social media presence using analytics. **(10 marks)**

