Code: 9P1A37B

M.B.A. III Semester Regular & Supplementary Examinations April 2022

GST & Customs Law

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level

UNIT–I

1. Discuss the constitutional amendment and its provisions in relation to GST.   12M

OR

2. a) What are the objectives of GST?   6M

   b) Prepare a list of taxes which have been subsumed in GST.   6M

UNIT–II

3. Explain the salient features of CGST Act and SGST Act (Andhra Pradesh State) and IGST.   12M

OR

4. a) How GST liability is determined in composite supply and mixed supply?   6M

   b) Write a note on Casual Taxable person and non-resident taxable person.   6M

UNIT–III

5. Who are the persons liable for registration under GST? Also state the persons who are exempt from registration.   12M

OR

6. a) Write a note on Exempted goods and services under GST.   6M

   b) Differentiate between Intra-state supply and inter-state supply.   6M

UNIT–IV

7. a) What are the special provisions governing to distribution of credit by Input service distributor?   6M

   b) Write a note on doctrine of unjust enrichment.   6M

OR

8. XPX Ltd. is a paper manufacturing company having a GST registration from Telangana. It gives the following information pertaining to April 2021.

   1. Inter-state supply of paper manufactured by XPX Ltd. (invoice value: Rs 36,00,000).

   2. Intra-state supply of paper manufactured by XPX Ltd. (invoice value: Rs 8,00,000).

   3. Rent of agricultural land let out to ITC Ltd. (it is used for agriculture purposes by ITC Ltd, rent of April 2021 being Rs 11,00,000).

   4. Rent of commercial property located near Vijayawada let out to TDI Mall (rent of April being Rs 6,00,000).

   The above figures are exclusive of GST. GST rate is 18 percent. Besides XPX Ltd gives the following information:

   a) A computer was purchased from a local supplier for Rs 3,20,000 (GST Rate:18%), on September 1, 2020 for office purposes. Full input tax credit was taken in September 2020. However, on April 18, 2021 it is gifted by XPX Ltd. to Dhananjay. (Dhananjay is a friend of managing director of XPX Ltd.)   12M

b) Advance rent of Rs 6,00,000 pertaining to commercial property for May 2021 is received on April 29,2021 (GST is not received separately, it will be paid by the tenant during May 2021).

c) On April 25, 2021 XPX Ltd pays advance consultancy fee to a consultant of Rs 1,00,000. The consultant will provide his service only during July 2021. Invoice will be issued after completion of job.

d) Balance available in electronic credit ledger on April 1, 2021 : Rs 10,000 (CGST), Rs 8,00,000 (SGST) and Rs 2,90,000 (IGST).

e) Purchase of inputs during April 2021 from different parties in Andhra Pradesh (invoice value Rs 1,00,000, GST 5%).

f) Purchase of inputs during April 2021 from different parties in Telangana (invoice value: Rs 80,000, GST: 12%).

Determine the amount of CGST, SGST and IGST payable for the month of April 2021.

UNIT–V

9. a) What are the principles governing levy of customs duty? 6M

   b) Write a note on export schemes and duty drawback schemes. 6M

OR

10. Mr. Bharath imports by air from USA a machine along with relevant accessories and spares for the value US$ 1,20,000 FOB. The other details are as follows:

a) Commission to local agent in India Rs 27,000.

b) Freight and insurance from airport to factory godown Rs 30,000.

c) Freight –US$ 36,000 (USA to India)

d) Goods are insured, premium amount is not show in invoice and not available.

e) At the request of Mr. Bharath US$ 6,000 has been incurred as expenses for improving the design of the machine, but the same is not reflected in the invoice.

f) Basic customs duty is 15%, CIF Value @ 68 and IGST-18%.

g) Social welfare surcharge @ 10%

h) Exchange rate to be considered US$ 1=Rs 72.

You are requested to determine the assessable value and total customs duty payable. 12M

END

Code: 9P1A31

M.B.A. lll Semester Regular & Supplementary Examinations April 2022
Logistics and Supply Chain Management

Max. Marks: 60   Time: 3 Hours
Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)
****

		Marks	CO	Blooms Level
UNIT–I				
1.	Define LSCM. Compare supply chain & logistics management.	12M	C1	L1
	OR			
2.	Discuss the goal of supply chain and explain the impact of supply chain decision on success of the firm.	12M	C1	L2
UNIT–II				
3.	What is Supply Chain Management and explain its importance and objectives?	12M	C2	L3
	OR			
4.	What is strategic fit? Explain how a company achieves strategic fit between its supply chain strategy and its competitive strategy	12M	C2	L4
UNIT–III				
5.	Explain the different models of inventory used by warehouses to effectively stock the goods.	12M	C3	L5
	OR			
6.	Explain the modes of transportation and their performance characteristics	12M	C3	L2
UNIT–IV				
7.	Explain the factors that influence supply chain network design decisions.	12M	C4	L3
	OR			
8.	What is the impact of uncertainty and how decision trees can be used to evaluate network design in this scenario?	12M	C4	L4
UNIT–V				
9.	Discuss how IT plays a crucial role in an effective and value added SCM practicing firm.	12M	C5	L6
	OR			
10.	How would you summarize the framework for structuring drivers in detail?	12M	C5	L5

****

Code: 9P1A35A

M.B.A. lll Semester Regular & Supplementary Examinations April 2022

Personal Administration, Policy and Procedure

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level

UNIT–I

| 1. | What is the necessity of having separate department for personal function? | 12M | CO1 | L2 |

OR

| 2. | Define Personnel Management. Discuss the role of Personnel Manager in an industrial undertaking. | 12M | CO1 | L1 |

UNIT–II

| 3. | What do you understand by Personnel Policies? Describe the objectives of personnel policies | 12M | CO2 | L2 |

OR

| 4. | Define Personal audit. Draw the personal department structure in any one service sector organization? | 12M | CO2 | L1 |

UNIT–III

| 5. | Draft an appointment order for HR Executive post in a Multinational Corporation. | 12M | CO3 | L3 |

OR

| 6. | Write a short notes on
(a) Promotion
(b) Transfer | 12M | CO3 | L1 |

UNIT–IV

| 7. | Distinguish between wage and salary. Elaborate the concept of living wage, fair wage and minimum wage | 12M | CO4 | L3 |

OR

| 8. | Why Employers will issue Form 16 (A) and explain the importance of Form 16 (A) to the employees. | 12M | CO4 | L3 |

UNIT–V

| 9. | Write short notes on
(a) Letter of termination
(b) Suspension orders | 12M | CO5 | L1 |

OR

| 10. | Elaborate the meaning of superannuation. Write down the procedure of superannuation. | 12M | CO5 | L4 |

****

Code: 9P1A32

M.B.A. lll Semester Regular & Supplementary Examinations April 2022

Retail Management

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

			Marks	CO	Blooms Level
		UNIT–I			
1.	a)	Illustrate the functions of Retailing.	6M	CO1	L3
	b)	Summarize the recent trends in Retailing in India.	6M	CO1	L2
		OR			
2.	a)	List out the various types of Retailing	6M	CO1	L3
	b)	Trace the historical evolution of Retailing in India	6M	CO1	L2
		UNIT–II			
3.	a)	Demonstrate the steps in Strategic Retailing Process	8M	CO2	L5
	b)	Describe the various factors affecting the selection of Retail site.	4M	CO2	L2
		OR			
4.	a)	Elucidate the key aspects in formulation of Retail Strategies of Indian retailers	6M	CO2	L3
	b)	Write about merits and demerits of Shopping Centres	6M	CO2	L1
		UNIT–III			
5.	a)	Discuss the various approaches of Setting prices.	6M	CO3	L2
	b)	Elaborate the key elements in Retail Marketing Mix	6M	CO3	L3
		OR			
6.	a)	State the dubious reasons for effective retail communication	6M	CO3	L2
	b)	Write about the Legal and Ethical issues in retail pricing.	6M	CO3	L1
		UNIT–IV			
7.	a)	Explain the key considerations in selection of store staff.	6M	CO4	L2
	b)	Write a short note on Competitive Advantage.	6M	CO4	L1
		OR			
8.	a)	Discuss the Space Planning strategies of retailers.	6M	CO4	L2
	b)	Brief about the Merchandising Presentation techniques.	6M	CO4	L1
		UNIT–V			
9.	a)	Describe the significance of Customer Relationship Management in Retailing.	6M	CO4	L2
	b)	Explain the Service Recovery	6M	CO5	L2
		OR			
10.	a)	Discuss the Customer Relationship Management Programme.	6M	CO5	L2
	b)	Demystify the Service Problem.	6M	CO5	L3

END

Code: 9P1A36B

M.B.A. lll Semester Regular & Supplementary Examinations April 2022

Security Analysis and Portfolio Management

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

			Marks	CO	Blooms Level
		UNIT–I			
1.	a)	Differentiate between investment and speculation?	6M	CO1	II
	b)	What are the features of Investment?	6M	CO1	I
		OR			
2.		Explain investment decision process in detail?	12M	CO1	II
		UNIT–II			
3.	a)	Differentiate Fundamental and Technical analysis?	6M	CO2	II
	b)	Write short notes on Efficient Market Hypothesis	6M	CO2	I
		OR			
4.		Porter's five force model- Elaborate.	12M	CO2	III
		UNIT–III			
5.		Differentiate between common stock and debt? Mention any two approaches of stock valuation?	12M	CO3	II
		OR			
6.		Royal Paints Limited is an all-equity firm without any debt. It has a beta of 1.21. The current risk-free rate is 8.5 per cent and the historical market premium is 9.5 per cent. Royal is considering a project that is expected to generate a return of 20 per cent. Assuming that the project has the same risk as the firm, should the firm accept the project?	12M	CO3	V
		UNIT–IV			
7.	a)	Define systematic and unsystematic risks. Given examples of both.	6M	CO4	I
	b)	Does diversification reduce the risk of investment? Explain with an example?	6M	CO4	III
		OR			
8.		An asset has the following possible returns with associated probabilities. Calculate the expected rate of return and the standard deviation of the rate of return.			

Possible return	20%	18%	8%	0	-6%
Probability	0.10	0.45	0.30	0.05	0.10

12M CO4 V

		UNIT–V			
9.		"CAPM can be used to evaluate the pricing of securities", Discuss	12M	CO5	IV
		OR			
10.		Explain about Harry Markowitz's portfolio theory? List the limitations of Markowitz model of portfolio selection?	12M	CO5	III

****

Code: 9P1A35C

M.B.A. lll Semester Regular & Supplementary Examinations April 2022

Services Marketing

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level

UNIT–I

1.	Define Service Marketing. State the importance and characteristics of services	12M		L-1

OR

| 2. | Describe the role of services in Indian economy | 12M | | L-2 |

UNIT–II

| 3. | What is meant by segmentation? Explain the process of market Segmentation | 12M | | L-2 |

OR

| 4. | How do you create and maintain the valued customer relations? | 12M | | L-4 |

UNIT–III

| 5. | Sketch the process of new service development | 12M | | L-3 |

OR

| 6. | Outline the positioning of services in the target market. | 12M | | L-4 |

UNIT–IV

| 7. | Summarize the importance and role of service quality audit in Service marketing management. | 12M | | L-5 |

OR

| 8. | What factors kept in mind while deciding about the price of a service. State the alternative pricing strategies, with examples. | 12M | | L-2 |

UNIT–V

| 9. | Explain the term 'word of mouth communication' and discuss its significance for a health service provider. | 12M | | L-2 |

OR

| 10. | Design the consumer grievance recovery strategies in tourism. | 12M | | L-6 |

*****

Code: 9P1A37C

M.B.A. III Semester Regular & Supplementary Examinations April 2022

Brand Management

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level
	UNIT–I			
1.	Distinguish between product and brand. Describe the significance of brands.	12M	CO1	L1
	OR			
2.	Describe the role and responsibilities of a brand manager.	12M	CO1	L2
	UNIT–II			
3.	Define brand mantra. Explain how Nike has exemplified its brand mantra "authentic athletic performance".	12M	CO2	L1
	OR			
4.	Examine why points-of-difference and points-of-parity are considered as invaluable tools to guide positioning.	12M	CO3	L3
	UNIT–III			
5.	Outline the general criteria for choosing brand elements. Explain the rationale for "mixing and matching" brand elements.	12M	CO3	L4
	OR			
6.	Illustrate the process by which a brand can leverage secondary associations.	12M	CO4	L3
	UNIT–IV			
7.	Demonstrate how to design, conduct, and interpret a brand tracking study.	12M	CO3	L3
	OR			
8.	Discuss the steps in implementing a brand equity management system.	12M	CO2	L2
	UNIT–V			
9.	Define brand architecture. Explain different types of brand architecture.	12M	CO4	L2
	OR			
10.	Identify the types of brand extensions. Assess the advantages and disadvantages of brand globalization.	12M	CO3	L5

******

Code: 9P1A34B

M.B.A. III Semester Regular & Supplementary Examinations April 2022

Corporate Finance

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level

UNIT–I

1.	What are the SEBI guidelines for debentures financing?	12M

OR

2.	Discuss the role and functions of EXIM Bank in promotion of Exports.	12M

UNIT–II

3.	How do you estimate the working capital requirements of a firm?	12M

OR

4.	Examine clearly public deposits and inter corporate investments.	12M

UNIT–III

5.	Discuss decision tree approach in investment decisions.	12M

OR

6. A company is considering two mutually exclusive projects X and Y. project X cost Rs.30,000 and Project Y rs.36,000. You have been given below the net present value and probability distribution for each project:

Project X		Project Y	
NPV estimate Rs.	Probability	NPV estimate Rs.	Probability
3,000	0.1	3,000	0.2
6,000	0.4	6,000	0.3
12,000	0.4	12,000	0.3
15,000	0.1	15,000	0.2

   a) Compute the expected net present value of projects X and Y.
   b) Compute the risk attached to each project that is standard deviation of each probability distribution.
   c) Which project do you consider more risky and why?   12M

UNIT–IV

7.	How do you determine the probability of cash inventory?	12M

OR

8.	What are the various factors influencing the dividend decision of a firm.	12M

UNIT–V

9.	Examine the SEBI guidelines with regards to corporate disasters and ethics.	12M

OR

10.	Briefly discuss the aspects of Corporate Social Responsibility.	12M

*****

M.B.A. III Semester Regular & Supplementary Examinations April 2022
Cost and Management Accounting

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)
****

		Marks	CO	Blooms Level

UNIT–I

1.	What is Cost Accounting? Explain the advantages of Cost Accounting.	12M	1	2

OR

| 2. | Differentiate between Cost Accounting and management Accounting. | 12M | 1 | 3 |

UNIT–II

| 3. | Explain cost sheet with the detailed format. | 12M | 2 | 3 |

OR

| 4. | 600 kg of material was charged to process 1 @4 per kg. The direct labour accounted for Rs 200 and other departmental expenses amounted for Rs 760. The normal loss is 10% of input entered and the net production was 500kg.Assuming that process scrap is salable at Rs 2 per kg. Prepare ledger accounts of process 1 clearly showing the values of normal and abnormal loss. | 12M | 2 | 4 |

UNIT–III

| 5. | Briefly explain the different types of responsibility centers. | | 3 | 4 |

OR

| 6. | What is Transfer pricing? Explain the objectives of Transfer pricing. | 12M | 3 | 3 |

UNIT–IV

| 7. | What is marginal costing? Explain the uses and limitations of marginal costing. | 12M | 4 | 4 |

OR

8. The sales and profits during two years were as follows

Year	Sales(Rs)	Profit(Rs)
2020	1,40,000	15,000
2021	1,60,000	20,000

You are required to calculate

a) P/V Ratio   b) Sales required to earn a profit of Rs 40,000

c) Profit when sales are Rs 1,20,000	12M	4	5

UNIT–V

| 9. | What is standard Costing? Differentiate between Budgeting and standard costing? | 12M | 5 | 5 |

OR

10. From the following particulars find out

1. Material cost variance
2. Material usage variance and
3. Material price variance

Quantity of material purchased 3000 units

Value of material purchased Rs 9000

Standard quantity of material required per ton of finished product 25 units

Standard rate of material Rs 2 per unit

Opening stock of material NIL

Closing stock of material 500 units

Finished production during the period 80 tons	12M	5	5

END

Code: 9P1A37A

M.B.A. III Semester Regular & Supplementary Examinations April 2022

Employee Performance Management

Max. Marks: 60   Time: 3 Hours

Answer *all five* units by choosing one question from each unit (5 x 12 = 60 Marks)

****

		Marks	CO	Blooms Level
	UNIT–I			
1.	Distinguish performance management from performance appraisal.	12M	CO1	L2
	OR			
2.	Do you think performance management integrates human needs? Explain.	12M	CO1	L2
	UNIT–II			
3.	Performance consists of both task and contextual dimensions. Please define each type of performance and explain whether companies should focus on task performance, contextual performance or a combination of both.	12M	CO2	L3
	OR			
4.	Analyze the steps that can be taken by supervisors to prevent defensive responses during the performance review meeting.	12M	CO2	L4
	UNIT–III			
5.	Describe the role of coaching and counseling in the developmental process of an employee.	12M	CO3	L1
	OR			
6.	Discuss the role of team coach and team leader in the development of high performance teams?	12M	CO3	L2
	UNIT–IV			
7. a)	List the characteristics of a good 360 degree feedback system.	6M		L1
b)	What are the advantages and disadvantages of using peers as raters?	6M	CO4	L1
	OR			
8.	Explain the criticality of goal setting process. How is it done in MBO?	12M	CO4	L2
	UNIT–V			
9.	What should be the objectives of a compensation policy? Explain the types of compensations.	12M	CO5	L1
	OR			
10.	In future, the compensation policies, programme and practices of an Organization will revolve around newer reward systems and benefits. Discuss.	12M	CO5	L6

****