Ciniversity of Mambai



2M00156

Summer 2024

EXAMINATION TIME TABLE B.M.S. (Sem VI) [Choice Based] (R-2018-19)

Days and Dates	Time	Paper Code	Paper
Monday, April 15, 2024	02:30 p.m. to 05:00 p.m.	86001	Operation Research
Tuesday, 16 April, 2024	02:30 p.m. to 05:00 p.m.	86002	Elective: Fiance: International Finance
Tuesday, 16 April, 2024	02:30 p.m. to 05:00 p.m.	86003	Elective: Marketing: Brand Management
Tuesday, 15 April, 2024	02:30 p.m. to 05:00 p.m.	86004	Elective: Human Resource: HRM in Global Perspective
Thursday, 18 April, 2024	02:30 p.m. to 05:00 p.m.	86005	Elective: Fiance: Innovative Financial Services
Thursday, 18 April, 2024	02:30 p.m. to 05:00 p.m.	86006	Elective: Marketing : Retail Management
Thursday, 18 April, 2024	02:30 p.m. to 05:00 p.m.	86007	Elective: Human Resource: Organisational Development
Friday, 19 April, 2024	02:30 p.m. to 05:00 p.m.	86008	Elective: Finance: Project Management.
Friday, 19 April, 2024	02:30 p.m. to 05:00 p.m.	86009	Elective: Marketing : International Marketing
Friday, 19 April, 2024	02:30 p.m. to 05:00 p.m.	86010	Elective: Human Resource: HRM in Service Sector Management
Monday, 22 April, 2024	02:30 p.m. to 05:00 p.m.	86011	Elective: Fiance: Strategic Financial Management
Monday, 22 April, 2024	02:30 p.m. to 05:00 p.m.	86012	Elective: Marketing : Media Planning Management.
Monday, 22 April, 2024	02:30 p.m. to 05:00 p.m.	86013	Elective: 1 uman Resource: /orldorce Diversity
Tuesday, 23 April, 2024	02:30 p.m. to 05:00 p.m.	86014	Elective: Fiance:Financing Rural Development
Tuesday, 23 April, 2024	02:30 p.m. to 05:00 p.m.	86015	Elective: Marketing : Sport Marketing
Tuesday, 23 April, 2024	02:30 p.m. to 05:00 p.m.	86016	Elective: Human Resource:Human Resource Accounting & Audit
Wednesday, 24 April, 2024	02:30 p.m. to 05:00 p.m.	86017	Elective: Fiance: Indirect Taxes
Wednesday, 24 April, 2024	02:30 p.m. to 05:00 p.m.	86018	Elective: Marketing : Marketing of Non Profit Organisation
Wednesday, 24 April, 2024	02:30 p.m. to 05:00 p.m.	86019	Elective: Human Resource:Indian Ethos in Management

Important Note: *The simulators appearing for the exemination should report 20 minutes before the start of examination.

* Mobile planers and other eletronic posite are problemed in the examination half.

* Change if any, in the tase table shall be remmunicated on the uncertain web also.

Mumbai - 400 098 4" March, 2024.

Director Board of Examinations & Evaluation

Dr. Pooja Raundale

yu Waundale:

CM-34

Paper / Subject Code: 86001 / Operation Research

July

	2 1/2 Hou				-8"		Ma	rks: 75
Note:	l. All qu	estions are c	ompulsory.	(Subject to ii	nternal Ch	oice)	100	
	2. Figure	s to the righ	it indicate fü	Il marks.		50 2		
				lator is allow	ed C	A.	- 38	
	4. The ne	ormal distrib	nution table	is printed on t	he last no	to for rafae	2000	100
	5 Suppo	rt vour ancu	vers with die	grams/illustra	ations wh	ge for refer	ence.	
	6 Granh	nonaec will	be supplied	igrains/musu:	auons, wn	erever nece	ssary.	200
01/4	V. Graph	papers will	be supplied	on request.	9	8		AT.
QI (A	A DEC	e choice qui	estions (Att	empt Any 8)			P =	(8)
9.7	ABISO	Ta LPP IS S	ud to be	if :	it least one	of the bas	ic variables	is zero
III is				enerated c) In			0,00	5
2.	For solv	ing an assig	nment probl	em, which me	ethod is us	ed?	-57	100
	a) Hu	ngarian b)	American	c) Germ	an d) l	Italian	67	- Col
3.	A feasible	e solution is	called a bas	sic feasible so	lution if the		of non-near	itiva
		ns is equal to			Taking II.	ic manifer	or non-nega	HIVE.
	a) m-n+	1200			4			
4	5.77	11.77		c) m-n-1				
4.	Which m	ethod is an	iterative pro	cedure for sol	ving LPP	in a finite i	number of s	teps
	a) Simple	ex algorithm	b) Simple	x method c)	slack met	thod d) M	-method	1
5.	An object	ctive functio	n is maximi	zed when it is	a	function	540	Ć.
	a) Profi		e c) cost					
6.	In an assi			ing 5 workers	& Sinhs	the total m	umbar of ac	rigamonte
	possible i	s	200	19	ee a joos,	the total in	imoer or as	signments
	The second second	b) 10 c) 5	d) 20	F	100	257	200	260
7.				which activity	, commitati	an starry and	Charles Commission	
37	affecting	the start of	ncceeding a	etivities	complete	on time car	be delayed	without
4	a) Total	float -b)	interfering a	float c) ind	dant	Ocas A D	CO.	
- 9	The prob	ability of a	mericing	iioat c) iiiu	ependent	noat a) r	ree Hoat	
0.					500	100	000	
0	What is t	0% b) 7	0% 0)30	% d) 55%			9	9179
3.	tima is 47	days & tak	y or project	completing in	a 55 days	if the expec	ted project	completion
	1 02 000	days & tab	e value is it	+0.4890)	190			
10	What is t	6 b) 99%	c) 90% (1)98%	- 18°	. 8	W 1	10 0
10.	ie 11 and	or machine	Di- 15	are processed	on 2 mac	hines and is	dle time on	machine A
		on machine	A6.17.23.23.23.2	C.	4			
a	(25 0)	26 c) 2	3 d) 24	500	× .	100		
O1 (B)	True or	false (Atten	mt A 7	100	23	7		and a
100		0	TO 100 100 100 100 100 100 100 100 100 10	100	100			(7)
1.	Is concern	ned with usin	ng scientific	approach i.e.	logical re	asoning to	solve probl-	ems for the
	тападет	ent by ensur	ing optimun	n utilization o	f resource	S		
ii.	Any chan	ge in the cor	istraint ineq	ualities will h	ave a prop	ortional ch	ange in the	objective
	function		42	5	1		1750	30
iii.	In graphic	al method,	infeasibility	happens we c	annot find	feasible re	gion.	
IV.	Graphical	method can	be used wh	en the numbe	r of decisi	on variable	at two	
ν.	An artific	ial variable i	s a fictitious	variable in L	PP proble	ms.		
vi.	Surplus va	ariables repr	esent an exc	ess amount o	f resources	s utilize		
VII.	When the	number of l	ines is not e	qual to size o	f matrix th	e solution	is optimum	
VIII.	There are	two types o	techniques	available to f	ind the ini	tial basic for	easible solu	tion.
1X.	The netwo	ork can have	one or more	e start node ar	nd end noc	ie.		active and
X,	Pessimisti	c time is the	shortest tim	ne period expe	ected to co	mplete the	activity	
	100	30	27	1 72	2.25			

Q.2 A) A Company manufactures two products A and B. To manufacture one unit of A, 1.5 machine hours and 2.5 labour hours are required. To manufacture product B, 2.5 machine hours and 1.5 labour hours are required. In a month, 300 machine hours and 240 labour hours are available. Profit per unit, for A is Rs. 50 and for B is Rs. 40.

Formulate as LPP (8

Q.2 B) Solve following LPP by Simplex method .

(7)

Maximize $Z = 50 x_1 + 20 x_2$

Subject to Constraints

$$20x_1+10x_2 \le 500$$

$$50x_1 + 50x_2 \le 300$$

$$x_1, x_2 \ge 0$$

OR

Q.2 C) Solve following LPP by Graphical method.

(7)

Maximize $Z = 2x_1 + 10 x_2$

Subject to Constraints

$$2x_1+5x_2 \le 16$$

$$6x_1 \le 30$$

$$x_1, x_2 \ge 0$$

Q.2 D) A Sales manager has to assign salesmen to four territories. He has four candidates of varying experience and capabilities. The manager assesses the possible profit for each salesman in each territory as given below

Salesman	Territory					
	TI S	T2 0	T3.	T4		
S1	35	27	28	37		
S2	28	34	29	40		
S1 S2 S3 S4	35	24	32	33		
S4 0	24	-32	25	28		

Find the assignment of salesmen to the territories so that total profit is Maximum.

(8)

Q.3 A) From the Following details of the project

Draw the network diagram and identify critical path

(3)

ii. Find out Earliest Start and Finish Time, Latest Start and Finish Time of Each activity

Activity	Node	Duration (Days)
A a C	1-2	4
B	1-3	6 (-)
E & 3	1-5	13
D	2-3	5
E - 00	2-4	20
FN	4-6	10
G	3-6	6

Q3 B) A company is transporting its units from three factories F₁, F₂, F₃ with the production capacities od 11,13 and 19 units (in thousands). It has four warehouses W₁, W₂, W₃ and W₄. With demands of 6, 10, 12 and 15 units (in thousands)

units cost of transportation is given from each factory to each warehouse

	-W1	W2	W3	W4
F1 _	42	32	50	- 26
F2 -	34	36	28	46
F3	64.	54	36	82

Construct a Transportation table and Find Initial feasible solution by Least Cost Method (LCM)

(7)

OR

Q.3 C) From the data given below

i. Draw a diagram

(2)

ii. Find Critical path

(2)

iii. Crash systematically the activities and determine optimal project duration

	Activity	Normal Duration (Days)	Crash Cost per day(Rs)	Maximum possible Crash Time
ĺ	1-2	6	80	2
	1-3	8	90	4 5 5
-	1-4	5 8	30	2
j	2-4	3 0	- 07	0
1	2-5	5.0	40	2 67
Ì	3-6	12	200	4 8 3
1	4-6	8	50	3 80 8
1	5-6	6 6 0	- 6	0-

Cost of completing eight activities in normal time is Rs. 6500 indirect cost Rs. 160 per day.

Q. 3 D) Five jobs I,II,III,IV and V are to be processed on two machine A and B in order AB

5	Processing Time (Min)			
Jobs	Machine A	Machine B		
190 N	- 90	70		
SII O	40	80		
III S	40	50		
IV	30	S 10		
V	25	35		

1) Find the sequence that minimizes the total elapsed time

(2)

2) Calculate the total elapsed time

(3)

3) Idle time on for each Machine

(3)

Q.4 A) There are Six jobs (namely 1,2,3,4,5 and 6), each of which must go through machines A, B and C in the order ABC. Processing Time (in hours) are given below:

Jobs	1	2	3	4	5	6
Machine A	12	- 8	7	11	10	5
Machine B	3_	4	2	- 5	2	4
Machine C	7.0	10	9	6	11	4

- Find the sequence that minimizes the total clapsed time required to complete the job (2)
- Calculate the total elapsed time (3)
- Idle time on Machine A, Machine B and Machine C. (3)

Q.4 B) you are given the Pay-off (Profit in Rs.) matrix in respect of Two-Person-Zero - Sum Game as follows

	100	0	Player B	207	19.
ıõ	8	B1	B2	В3	B4
Player	Al S	500	260	200	210
A	A2	-50	-100	-40	240
and the same	A3	200	400	160	-20
F. S.	A4 <	250	300	100	50

(i) Find the Maximin Strategy.

(3)

(ii) Find the Minimax Strategy.

(1)

- (iii) What is the value of the Game?
- OR

Q.4 C) A company is transporting its units from three factories F₁, F₂, F₃ to four warehouses W₁, W₂, W₃ and W₄. The supply and demand of units with transportation cost per unit (in Rs.) are given below with feasible solution (The numbers which are in circle indicates number of units transported from Factory to warehouse).

Plants of State of St	Warehouses				
10 TO	W ₁	W ₂	W ₃	W ₄	
Figure 1	10	11	7	24	40
F ₂	7.	13	6	11	31
Fa Go	4	9	8	10	13
Demand in Units	25	35	16	24	100

(i) Test the solution for optimality

(3)

(ii) If solution is not optimal find optimal solution.

(5)

Q,4 D) A small project consist of seven activities. Optimistic, most likely and pessimistic time estimated in days are given below

Activity	Preceding Activity	Optimisti c Time	Most likely Time	Pessim	istic
A	- 2	2	5	8	100
В	-180	_2	A5	14	15
C	A	4	6	14	3
D	A	5 -	7 9	15	
E	B,C	2 4	3	10.	
F	D	3.5	3	3	
G	E	(1)	-2	33	13

- i) Construct the network diagram of PERT network and find expected completion time of the project.

 (3)
- iii) Determine the probability of completing the project in 21 days. (4)
- Q.5 A) Define operation Research and What are the Characteristics of Operation research techniques?
 - B) Explain Objective of Project Crashing of Network analysis (7)

OR

Q.5 C) Write a Short notes on Any Three

(15)

- i)Degeneracy in transportation
- ii) Dummy activity in network analysis
- iii) Three time estimates in PERT
- iv) Project crashing
- v) Assumption in LPP

**

52690

Page 5 of 6

Duration: 2.5 Hours Marks: 75 Note: 1) All questions are compulsory subject to internal choice. 2) Figures to the right indicate full marks. 3) Use of simple calculator is allowed Q.1. (a) Multiple Choice Questions (any 8): (1) is the branch of economics that studies the dynamics of exchange rates, foreign investments, and how these affect international trade. (a) International Finance (b) International Marketing (c) International Economics (d) International Monetary System The asset price at which the investor can exercise an option is called (2)(a) Strike (b) Spot (c) Future (d) Forward Currency that is used as a unit of account, medium of exchange and store of value not only for transactions within the country, but also for international public and private transactions, is called as currency. (a) Vehicular (b) Home (c) Variable (d) Foreign BBC Global 30, S&P Global 100, S&P Global 1200 are examples of (a) International Equity Benchmarks (b) Yankee Stock Offering (c) Cross Listing of Shares (d) ADRs is the risk of exchange rate that creates an impact on the market value of a company. (a) Economic Risk (b) Transaction Risk (c) Translation Risk (d) Liquidity Risk FOREX market facilitate the conversion of one currency into another i.e. payment between exporters & importers. This function of FOREX Market can be referred as (a) Transfer of Purchasing Power (b) Credit Function (c) Hedging Function (d) Risk Management Function

Paper / Subject Code: 86002 / Elective : Finance: International Finance

	Paper / Subject Code: 86002 / Elective : Finance: International Finance
(7)	is the process of assessing, in a structured way, the case for proceeding with
	a project or proposal, or the project's viability.
	(a) Project Appraisal (b) Project Management
	(c) Risk Mitigation
	(d) Risk Management
desi.	and the second s
(8)	offers foreign individuals and businesses little or no tax liability in a politically and economically static environment.
	(a) Tax Haven
	(b) Offshore Banking Unit
	(c) FOREX Market
	(d) Tax Neutrals
(9)	involves the simultaneous buying and selling of an asset in order to profit
Nº J	from small differences in price.
	(a) Hedging
	(b) Speculation
	(c) Arbitrage (d) Investing
	A STATE OF THE STA
(10)	Exchange Rate is a system where the currency price is set by the forces of
	forex market i.e. demand and supply of currencies.
	(a) Flexible (b) Fixed
	(c) Managed Float
· d	(d) Gold
2.1.(B)	State whether the following statements are True or False (any 7):
	1) Unilateral Transfers are recorded under Capital Account of BOP.
	2) FEMA was replaced by FERA.
	 NPV is a non-discounted technique of Capital Budgeting.
	4) If the Quote is given as USD-INR 83.1550-75; This quote is called as "Direct
	Quote" in New York.
	5) India is a Tax Haven nation.
	6) There is easy entry and exit in FPI.
	7) To be cross-listed, a company must comply with the requirements of all the stock
	exchanges in which it is listed.
TV5	Call option gives the right to buy an asset at a fixed date and price.
3	10) Under Bretton Woods system, countries could use USD as a medium of exchange

(07)

			142 SY		
25(5)	Discuss the significa	ince of Internation	al Finance in toda	iv's context.	(08)
				BOT? What is meant by	(07)
	Autonomous and Ac	commodating Tra	insactions?	15	18
- 600			OR		22
(2)	The following quote			1.0110-85	(08)
		intry, the quote is			
		intry, the quote is	"Indirect"?		
	3) What is the		XT	S 2	
	 What is Spread What is % S 				(8)
		e inverse quote.	V2 X		25
	o) Calculate th	mverse quote.	100		V
(Q)	The following quota	itions are available	e in USA		(07)
100	1 USD = GBP 0.83:				(0.1)
	1 USD = CAD 1.11	CONTRACTOR OF THE CONTRACTOR O	340		19"
	And the quotation a		a is: 1 GBP = CAI	D 1.5550-1.5650	200
				tion for LGBP in terms of CA	AD
	Compare the derived	quotation with qu	uotation available	in Canada and identify if any	
	arbitrage opportunity	v exists. (Assume	Capital GBP 2 M	illion)	
	31 27	A	25	3. 0. 4	255
Q.3.(A)	What are Eurobonds				(08)
(B)	What are Currency I	utures? How are t	The state of the s	Currency forwards?	(07)
(P)	Consider the follows	ng information.	OR	20 20 4	com
(1)	Consider the followi Spot CAD/SEK	ng information:	7.86	7 9700	(08)
	I Month Forward	99	7.00	550 - 7.8700	
8 3	2 Month Forward	ATT ATT	380	290 - 340	
	3 Month Forward	97	TAC 2017	20 - 1020	
	6 Month Forward	AN	and the second s	500 - 1600	
40		orward, 2 Month		Forward and 6 Month Forwa	ard
	CAD/SEK Rates.	ATT S	(5)		electrical r
	- 9		AT 1		
(Q)	Spot USD/INR 83.1:		\$ 5°		(07)
	3 Month Forward US		T. 30	257	
-157	Calculate 3 Months	AFM and interpret	the results.	.9*	
6.440	Till	emin er	Manager of the second	A"	20.00
Q.4.(A)	What is FDI? What i			each other?	(08)
(B)	Discuss global mone	y market instrume			(07)
(P)	Given:	. ST	OR		(07)
42	Spot AUD/JPY 99.1	575	5		(07)
	AUD Interest Rate =		20		
	JPY Interest Rate = 1		45		
	Calculate three mont		PY rate		
	- A	-6	231		
(Q)	From the following	data, find the be	st alternative for	investing INR 5 Million for	ra (08)
45	temporary period of				
	Currency	Spot Rate	3 months	Interest rate	
5°	AT AT	87	forward rate		
100	I. USD	83.5650	83.5950	5 % p.a.	
100	2. EUR	90.1225	90.0550	3 % p.a.	
	3. GBP	102:5650	102.5750	4 % p.a.	
	- A	. Z()-			

Paper / Subject Code: 86002 / Elective : Finance: International Finance

If discounting rate is 10%, is it worth to invest in machines. Year 1 2 3 4 Discount Factor 0.909 0.826 0.751 0.683 OR Q.5. Write Short Notes on (any three) 1) Fixed Vs. Flexible Exchange Rate System 2) ADRs Vs. GDRs. 3) Foreign Exchange Dealers' Association of India 4) PPP Theory 5) Eurocredit	Q.5. Write Short Notes (P) If discounting rate is Year Discount Factor Write Short Notes 1) Fixed Vs. I	s 10%, is it wor 1 0.909	h to invest in 2 0,82	machines.	9" 4	32,000
Year 1 2 3 4 Discount Factor 0.909 0.826 0.751 0.683 OR Q.5. Write Short Notes on (any three) 1) Fixed Vs. Flexible Exchange Rate System 2) ADRs Vs. GDRs. 3) Foreign Exchange Dealers' Association of India 4) PPP Theory 5) Eurocredit	Q.5. Write Short Notes (P) 1) Fixed Vs. I	0.909	0,82	3		A 5
Q.5. Write Short Notes on (any three) (P) 1) Fixed Vs. Flexible Exchange Rate System 2) ADRs Vs. GDRs. 3) Foreign Exchange Dealers' Association of India 4) PPP Theory 5) Eurocredit	Q.5. Write Short Notes (P) 1) Fixed Vs. I	5 5	0.82			
Q.5. Write Short Notes on (any three) (P) 1) Fixed Vs. Flexible Exchange Rate System 2) ADRs Vs. GDRs, 3) Foreign Exchange Dealers' Association of India 4) PPP Theory 5) Eurocredit	Q.5. Write Short Notes (P) 1) Fixed Vs. I	5 5	14.00		751	
(P) 1) Fixed Vs. Flexible Exchange Rate System 2) ADRs Vs. GDRs 3) Foreign Exchange Dealers' Association of India 4) PPP Theory 5) Eurocredit	(P) 1) Fixed Vs. I	A	OR			0.000
		W. Contract of the contract of	Sept of the sept o			A SA SA SA SASA
		The second secon	September of the septem	Control of the state of the sta		

[Time: 2 /2 hours]

Marks:75

Please check whether you have got the right question paper.

N.B:

- 1. Figures to the right indicate full marks.
- 2. Draw suitable diagrams wherever necessary
- Illustrate your answers with examples
- 4. Rewrite the questions for Q1.a and b.

-	Multiple Choice Questions (ANY EIGHT)	A.
E	is not a scope of branding (Physical goods, Services, Retail, Savy customers)	
2	The tagline of Bournvita is (The Taste of India, Taan ki shakti Man ki shakti, Kuch meeta	
	ho jave, Daag Acche Hain)	
3.	is quantitative research technique. (Completion, Comparison, The Big Five, Brand	
	Response)	
4.	is discount pricing policy. (Value pricing, Cost-based pricing, Everyday-low pricing .	
	Introductory pricing)	
5.	Brand Asset Valuator (BAV) model was given by Global Advertising Agency. (Omnicom	
	Group, WPP PLC, Young and Rubicam, Ogilvy, and Mather)	Š
6.	Under value stage, does marketing activities like product research, design and development	3
	take place. (Program Quality Multiplier, Marketing Programme Investment, Customer Mindset,	
	Investor Sentiment Multiplier)	
	Product mix is also known as (Product assortment, Product line, Product catalogue,	
	Product classification)	
8.	A brand is defined as a brand that is used in more than one product category but is not	
	necessarily the name of the company or corporation. (Range/Family, Corporate, Modifier,	601
	Individual)	
9	individual brand is presented to consumer as a parent company. (LUX- Unilever, Swiggy,	
	Zomato, IKEA)	
10	. Managing brands for the long run involves (reinforcing, rejection, accepting, enacting)	
	TRUE - PALCE (ANY SEVEN)	1
b	State whether the following statement is TRUE or FALSE (ANY SEVEN)	1
1	Branding is a strategic point of view, not a select set of activities.	
2	Brand awareness consists of brand recognition and brand recall performance.	
3	Relationship marketing attempts to provide a more holistic, personalized brand experience to	
	create stronger consumer ties.	
4	Channel strategy includes the design and management of intermediaries such as wholesalers	P

- distributors, brokers, and retailers.
 Licensing creates contractual arrangements whereby firms can use the name, logos, characters, and so forth of other brands to market their own brands for some fixed fee.
- Brand Personality can be defined as a set of human characteristics associated with a brand.
- Aided recall could be gauged by asking the respondent to mention the brands in a particular product category.
- 8. Brand strength measures the ability of the brand to secure the delivery of expected future earnings.
- The breath of a branding strategy describes the number and nature of different products linked to the brands sold by the firm.
- 10 Green marketing is the marketing of products that are presumed to be environmentally safe.

			3
		seaswer the following	rom.
		mint out the difference between Brand versus Product.	(08)
	В	mer the term integrated iviation of the factor being out the	(07)
- 4		used by a brand manager.	- 4
- 1		Construct the Brand Value Chain model in detail with example.	(08)
- 1		Illustrate the Brand Product Matrix with examples.	(07)
- 1	m	mustrate the Brand Froduct Matrix with Changes	BOACO.
- 8		Answer the following	
- 81	ш	State the various criteria for choosing the brand elements, if you are appointed as a brand manager	(08)
я	m	for a new product.	
м	-	Summarize the Brand Asset Valuator (BAV) model in brief.	(07)
	EF.	OR	4
			(08)
	2	Describe the term Brand positioning. State its importance.	(07)
	d.	Describe the term Brand positioning. State its importance.	100
ш.			. 2
		Answer the following Infer the term brand personality. State the big five model of brand personality.	(08)
•	3.	mici me term brand personanty. Dance me organic modes of modes of	(07)
	b.	What are brand extensions? Explain its advantages and disadvantages.	N. T. T. K.
		37.47	(08)
	C,	Discuss the Customer Based Brand Equity (CBBE) model with example.	(07)
	d.	Explain perceived quality and relationship marketing in product strategy.	(0.)
Q5.	a.	Write Short Notes on (ANY THREE)	(15)
-	1	Importance of brand to customers.	
	2	Brand leveraging	
	3	Brand awareness pyramid.	
	4	Brand hierarchy.	
	5	Revitalizing brand.	
		OR OR	
	h	Case Study	
	D.	Case Study	
		The Body Shop is a British skincare, perfume, and cosmetics company and has a range of 1000	
-		products and sells over 3000 plus franchised and owned stores. The brand believes in cruelty-free	
•		products and sens over 3000 plus transfer and sustainable products where no animals are harmed while making the products. It uses fresh and sustainable	
		ingredients and has found alternative technologies for testing on animals. Today consumers are	
		looking forward to maintaining a healthy lifestyle and use organic products on their skin. The	i.
		Body Shop has been positioned strategically to meet these requirements. They meet the customer's	
		need for a healthy lifestyle by using all natural and organic ingredients like seaweed, sugarcane,	(8)
0		aloe vera, honey, tea tree, etc. The brand puts forward the environmental concern and campaigns	
		aloe vera, honey, tea tree, etc. The brand puls forward the chivillonian companies that promote	
		against animal testing of the products. It is one of the very few cosmetic companies that promote	
		health more than glamour and does not use conventional advertising to promote the brand.	
13		Questions	
		8 A S . T T	
		a. What is the basis of brand positioning? Which positioning has body shop used to create a	(08)
		global brand image? Give reason.	(00)
		b. As a part of the brand management team, suggest any four Integrated Marketing	

b. As a part of the brand management team, suggest any four Integrated Marketing

Communication (IMC) tools for Body Shop.

(07)

Code: 86004 / Elective : Human Resource : HRM in Global Perspective Total Marks - 75 All questions are compulsory subject to internal choice. Figures to the right indicate full marks. in the blanks (any 8) is concerned with identifying and understanding how the MNC's manage their geographically dispersed worked force International HRM b. Staffing c. Development d. Cross Culture Training Why should a company have an expatriation training program? 2. To teach them how to implement the home countries ways of doing business in other cultures b. To familiarize employees with the history, culture and customs of the country they are being assigned c. To teach the employees to fluently speak foreign languages d. To communicate the company's mission statement and purpose for existence a company shifts the location of a service or production of a part to a location In case of abroad a. outsources b. offshoring c. onshoring d. relocation is a method of international recruitment where the MNC's hire the most suitable person for the job irrespective of their Nationality. a. Regio Centric b. Geocentric c. Ethnocentric d. Polycentric 5. Implement a Buddy system, Offer Group Volunteer Projects, Providing Comprehensive cross culture training are ways of dealing with a. Dealing with culture shock b. Motivating employees c. Improving Productivity d. Managing under performers 6. A salient issue in international HRM is understanding and maintaining cultural a. balance b. diversity c. suitability d. adaptability 7. Personal & emotional problems results in b. failure repatriation ____ c. stress d. success 8. Culture is being aware that both cultural differences as well as cultural similarities exist between people and affect attitudes a. sensitivity b. suitability c adaptability d. awareness Unions that include workers who have a common skill are a. trades unions b. industry unions c craft guilds d. craft unions Ethnocentric organizations are best characterized by: Key personnel positions are held by headquarter personnel.

c. A worldwide integrated business which nationality is ignored in favor of ability

d. Staff may move outside their countries but only within a particular geographic region

b. Subsidiaries are managed by local nationals (HCN)

Paper / Subject Code: 86004 / Elective : Human Resource : HRM in Global Perspective

32/24

	2 ½ Hours Max Marks: 75 etions: All questions are compulsory and carry 15 marks each.	
Q1.A		N. A. A.
	i. Inventory management. ii. Store management	
	iii. Category management iv. Retail management	
2	Electronic retailing permits	
	i. Touch and feel factor ii. Reduction in set up cost	
	iii. Point of sale terminal. iv. Visual merchandising	
3	is not a customer retention approach.	
	i. Frequent shopper programs ii. Personalization iii. Loyalty cards iv. HRM	
4	has parallel vertical lines that can be read by scanners.	÷
	i. Electronic article surveillance il. Bar code iii. RFD iv. Stock keeping	
	unit	
	(1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987	
5	is a process to identify &determine in detail the particular job duties and requirements.	9
6	i. Interview ii. job analysis iii. Training iv. Selection	9
	story is located without any competitor store around it.	
	i. Part of a business district ii. Preestanding iii. Shopping centre iv. Hypermarket	
7	is a blueprint that states the arrangement of a store.	
	i. Store lay out ii. Planogram iii. Space iv. Store aisle	
8	products enjoy popularity and generate lot of sales in a short span of time i. Fad ii. Seasonal iii. Variety iv. Assortment	
9	In a retail store, inform the customers about the products offers and price	
	i. Managers ii. Fixtures iii. Manageris iv. Signage	
10	Mostly, it's the of the store that draws the customer's attention to the store.	
400	i. Layout ii. Exterior iii. Interior iv. Display	
0.1.B	State whether the following statements are True or False (Any Seven)	-
1	Retailer is the last point in the distribution channel.	7
2	Multi-channel retailing is use of more than one channel to reach customers	
5.00		
3 4	The state of the s	
5	Online fraud is a limitation of e-tailing.	
	Shopping mall is an example of Destination location Loss Leaders are sold below the cost.	
100	Generic brands target price sensitive segment by offering no frills product at a discounted price.	
8	Visual Merchandising is also termed as Silent Salesmen	

Government of India has allowed FDI in retail sector

	Tetali Scoto	
36	Customer Loyalty means that customers are committed to shopping at retailer's	
	locations.	
		20
Q2		250
		800
Ь	What do you mean by electronic labels? Discuss the significance of the same	
	(OR)	
c		- 60
d	Explain the advantages of E-Tailing	
Q3		ST 7
3	Explain the factors to be considered before finalizing the store location	
b	Discuss Any four customer retention approaches	8
	(OR)	2
c	Explain the objectives of CRM in retail	43
d	Explain market research as a tool for understanding retail shoppers	- 8
	to a state of an analysis and shoppers	7
Q4	성이 그리는 경에 그래 그래 그래 그래는 것이 다니다.	
a	Explain Buying Cycle in Retail, Lifestyle merchandising & Category Captain	5
b	Explain the principles of merchandising	8
2	(OR)	33
C	Explain the various pricing strategies that can be adopted by the retailer	9 0
d	Explain the need of private label brands in India	8
		,
Q.5. a	The state of the s	8
b	Explain the Role of Store Manager in a Retail Store	7
	(OR)	ж:
c	Short Notes (Any three)	15
1	Store Design	4.0
ii	Airport Retailing	
iii	Store Atmospherics	
iv	Career options in retail	
v	Mall management State of the st	

TIME	: 2.5 Hours
Note:	1.Q1is compulsory. 2. Q2 to Q5 are compulsory with internal choice. 3. Figures to the right indicate full marks. 4. Give working notes, wherever necessary.
Q1. (A	Select the correct answer from the multiple choice questions (Any8) (8)
I)	is a Fees based service.
. 8	. Portfolio Management b) Factoring c) Venture Capital d) Underwriting
2)	factoring is a worldwide system of all factoring documentation required for the paperless trading environment of electronic data.
	a) Cross Border b) Invoice c) Disclosed d) EDI
3)	bills are payable immediately 'at sight' or ' on presentation' to the drawce.
	a) Expired b) Usance e) Demand d) Knight Bill
4)	are contracts that derive its value from an underlying asset.
	a) Factoring b) Forfeiting c) Derivatives d) Hire Purchase
5)	In Hire Purchase depreciation can be claimed by the
	a) Hirer b) Vendor c) Financiers d) Lessor
6)	In Securitisation, issue of securities is done by
	a) SPV b) Underwriter c) Depositor d) Insurer
7)	lease is used for short period of lease service.
	a) Financial b) operating c) Combined d) Capital
8)	
	a) Start up fund b) Private Equity Fund c) Seed Fund d) Mezzanine capital
9)	is a boon for a consumer who can enjoy the possession of goods without paying for it immediately.
	a) Consumer debit b) Consumer credit c) Consumer contract d) Consumer asset
S 10	o) is NOT a credit rating agency of India.
	a) CRISIL b) ICRA c) PFRDA d) CARE

Q-1B) Answer the statement true or false (any 7)

(7 Marks)

- 1) NBFCs hold a banking license.
- 2) Factoring is a fund based financial service.
- 3) Clean Bills are accompanied with proper documents.
- Unsubscribed shares of the companies are purchased by brokers.
- The SARFAESI Act has been enacted to regulate Factoring.
- Lessee is the person getting the benefit of asset taken on Lease.
- NHB is a wholly owned company of SEBL
- The effective rate of interest on consumer finance is much lower than the rates applicable to business finance.
- 9) Credit score shows the credit worthiness of a borrower.
- 10) Issuers with lower credit ratings pay higher interest rates embodying larger risk premiums than high credit rated companies.
- Q.2 (A) Describe the role of agencies that provide financial services in the market?(8 marks)
- Q.2 (B) How beneficial Forfeiting is for Financial services sector?

(7 marks)

OR

- O.2 (C) Explain the challenges faced by financial services sector in India. (8 marks)
- Q.2.(D) Under an advance factoring arrangement, AYM Factors Ltd. has agreed to advance a sum of Rs. 20 Lakhs against the receivable purchased from ABC Ltd. The factoring agreement provides for an advance payment of 80% of the value of factored receivables and for guaranteed payment after 3 months from the date of purchasing the receivables. The advance carries a rate of interest of 14% p.a. compounded quarterly and the factoring commission is 2% of the factored receivables. Assume that the interest is collected in arrear and the commission is collected in advance. Compute the amount actually made available to ABC Ltd.

 (7marks)
- O.3 (A) Describe the registration process of Stock Brokers.

(8 marks)

Q.3. (B) Who are the players in Securitisation process?

(7marks)

(OR)

Q.3 (C) Elaborate types of Derivative Contract.

(8 marks)

Q.3.(D) Why Securitisation is not popular in India?

(7marks)

Q.4 (A) State the difference between Financial and Operating Lease.

(8 marks)

Q.4 (B) What are the reasons for high demand in Indian Housing Finance Market? (7 marks)

OR

Q.4 (C) Write down the benefits of Leasing service.

(7 marks)

- Q.4.(D) Mr. Abhyudaya buys a machine on hire purchase basis at the price of Rs. 60 lakhs at the rate of 15% p.a. interest rate. Term of Hire purchase contract is 6 years. Find out instalment payments per annum if:
 - a) Principal is divided and payable equally over the period of 6 years.
 - b) Amount of instalment is payable equally over the period of 6 years.

Prepare a table showing principal and interest payments and the total payable over the period of 6 years. (8 marks)

Q.5 (A) Explain in detail frauds and misuses of Plastic Money.

(8 marks)

Q.5 (B) What are the types of Consumer Finance?

(7 marks)

OR

Q.5 (C) Write short notes on any three

(15 marks)

- Sub Brokers
- ii. Special Purpose Vehicle
- iii. Underwriting
- iv. Smart Cards
- v. Process of Credit Rating

Durati	on: 2 1/2 Hrs.		43		Total M	arks: 75
Note:	All Questions a Each question	re compulsory carries equal	subject to In marks.	ternal choice	3	
Q1 A)	Choose and W	rite correct a	nswer from	the options o	given below:	(Any 8) (8)
1.	OD intervention (Conflict/Comp))		3 3
	In expert power (Expert Knowle	dge/Teams/In	fluence/Lega	ıl rights)	\$ S	
	OD programs in (Motivation/Sal	aries /Tenure /	Perks)			4
	Process consu (Traditional/ Or Sensitivity Train	itdated/ Moder ning is also kn	n/Discontinu own as	ied) training.	vention.	
6.	(Laboratory/Or In OD Good le (Profits/turnove	adership resul	ts in more		nts from suppl	iers)
7.	The process of (Profit/Greed /I	power is conr Politics/Informa	nected with _ ation)	188 S		
8.	(Analysis/Feed		idy Design)	4	737	
9.	(Reposition /M	OD is based	enchment/Re on the action	placement)		
5	(Research/ Re	42)	- 000	nua ar falca:	(Any 7)	(7)
	State Whether	A 178	25	Many .		V.,
2. 3.	Organizational	analyses both development	the decision is critical to	ns and the act product innove	ions taken. ation.	
4. 5.	Deception is a	ny form of une	thical and w	II destroy trus	t.	
6. 7.	Longitudinal e The consultan as a solution t	t acts as an ac the problem.	lvisor, who p	resents the su	uggestions an	d perspectives
9. 10	The infant sta 0. The OD mana	ge is the stage ger plans, dev	of decline.			programs for
357	company emp	loyees.				
5124	4 3	57	1			

Q2 A) Disc	uss the obj	ectives of C	Organizatio	nal Develo	pment.	(8)
B) Expl	ain the Par	ticipation o	f top mana	gement in OR	Organizational Developme	nt. (7)
C) Expl	ain the rele	vance of C	rganization	nal Develor	oment for managers.	(8)
D) Discu	uss Organiz	ational De	velopment	in Global S	Setting.	(7)
		A STATE OF	, OT	18		
Q3 A) Wha	t is Organiz	ational dia	gnosis? Ex	plain its ne	ed.	(8)
B) Defir	ne Organiza	ational rene	wal.What	are the tec	hniques of Organizational r	renewal?
	7820	257	7/80	- 63°	A 27 3	(7)
			37	OR	A P P	- 3
C) Wha	t do you me	ean by Bus	iness Prod	ess Re-en	gineering? Explain its Feat	ures. (8)
D) Expl	ain the role	of change	agents.	36		(7)
	187	157	The same	25V	A ST ST	
Q4 A) Expl	ain the diffe	erent types	of Organiz	ational De	velopment interventions.	(8)
B) Brief	ly the tradit	ional techn	iques of O	rganization	al Development intervention	on. (7)
150	.57	400	55 ^V	OR	ab at a	
C) Expla	in the featu	ires of orga	anization de	evelopmen	t intervention.	(8)
D).Expla	in the meth	ods of Eva	luation of	Organizatio	onal Development	
Inter	vention.	200				(7)
		7.00	-57	- 600	AV S	
Q5 A) Elabo	orate on Va	lue Conflic	t and Dilen	nma.		(8)
B) What	are the wa	ys to enhar	nce organia	zational eff	ectiveness?	(7)
	138	167	700	OR	5	30.22
Q5 C] Write	short not	es on. (An	y Three)	187	- 10 m	(15)
1. Orga	nizational I	ife Cycle,	y J			140-340
2. OD-H	HRD interfa	ce	200	-5		
3. Ethic	al guideline	for OD Pr	ofessionals	s. (43 ³)		
4. Value	es in OD.	e e	#	A. C.		
5. Trans	sactional A	nalysis.	- 43			
725	63	200				
4.0	375	AT	350			

51244

TIME: - 2 1/2 hours MARKS: - 75 NOTE: -All Questions are compulsory. Figures to the right indicate full marks. QJ (a) Fill in the Blanks: (Any Eight) is also self-developed through formal written documents and communication. (Resource, Product, Service, Commodity) 2 is an example of business-to-business service. (Ad agency, Amazon, Flipkart, Myntra) 3. Service organization is a voluntary where members meet regularly to perform charitable works. (Commercial organization, non-profit organization, sick unit, profitable organization) 4. system is designed and managed for the perfection in delivery of core services. (Manufacturing, Packaging, Delivery, Labelling) evaluation is the systematic process of determining the success of the HRP process. (HRIS, HR, HRP, HRM) has become a regular feature both in the public sector as well as in the private sector of organizations (Exporting, Importing, Franchising, Outsourcing) One challenge that HR professionals are currently facing revolves around the staffing of nurses and doctors. (Banking, Healthcare, Railways, Defense) 8. In service gap model gap 1 is ... (Management perception, Customer expectation, Service quality specification, Service delivery) 9. Interactive marketing of service triangle means . (Delivering the promise, Enabling the promise, Setting the promise, Disable the promise) Develop a of the company such that employees have pride in working for the firm. (Public image, Role playing, Situational vignette, bad image) Q1. (b) True or False: (Any seven) 1. The structure and order of the organization does not limit innovation and growth 2. Employees and managers readily offer their assistance to each other to meet corporate objectives 3. In many service industries the search for productivity is a not important 4. Teachers' salaries are paid alongside other civil servants 5. Agents and brokers do not work on commission basis 6. Conflicts between customers are uncommon 7. Human resources professionals or consultants can train new workers: 8. Tangibility is the primary characteristic that distinguishes services from goods 9. The DINK culture is getting stronger and spreading wider day by day 10. Empathy is the key quality parameter in services Q.2 Attempt any two from the following. (a) Explain the role of service employees? (8)(b) What are the reasons for growth and development in the service sector? (7) OR

(c) Explain in detail the six-market model, with suitable ex-	(8 le better
services to customers?	(7
Q.3 Attempt any two from the following.	
(a) What is the meaning of Globalization; how globalization will	muth and
development in the service industry?	10
(b) Reasons and strategies adopted to fill the gaps in the service gap made.	(7)
OR	
(c) Discuss advantages and challenges of delivering services through age	18 Lens 2 (8)
(d) Explain in detail the process of HRP evaluation?	(7)
	The state of the s
Q.4 Attempt any two from the following.	
(a) Explain in detail the concept of moment of truth, with examples?	(8)
(b) As per your opinion what various quality issues are in services	(7)
	- 10
OR	
(c) Difference between cycle of failure, mediocrity, and success?	(8)
(d) Explain the concept of Service leadership, with examples?	
the concept of Service leadership, with examples?	(7)
Q.5 Write Short Notes on: (Any three)	000
Employee retention in service sector	(15)
2. Servicescape	
Interviewing techniques	
Customer satisfaction drives customer loyalty	
Front line employees	

Time: 2.30 Hrs			Marks: 75
(A) Multiple Choice Que	stion: (Any 8)		(8)
	those set up within the ternational (iii) Norm	The second secon	
 is the long 	s-term strategic decis	ion which determ	ines a company's capability to
supply products or services		THE WHITEH GOVERN	area o company a capacital as
(i) Project Manag	ement Maturity Mode	el (PMMM) (ii) C	ontinuous improvement
(iii) Capacity plan	ining	(iv) I	rocedural
 is the set of 	tasks grouped chron	ologically into pro	ocesses and the set of people or
resources needed for those			
(i) Organisation	(ii) Workflow	(iii) Project	(iv) Organisational structure
4 analysis en everyone and not just a fev		to take up new de	evelopments which will benefit
(i) SWOT	(ii)	Environmental In	npact Assessment (EIA)
(iii) Feasibility str	idies (iv) social cost benef	ĭt
performance objectives de (i) Project Manag	fined in the project m	anagement plan. del (PMMM) (ii)	rting the progress to meet the Monitor and Control Project Project auditing
6 are in:	struments for raising	debt capital.	
a. Equity	- A1 .6	142	3
b. Preference	- AT	6 .	na,
c. Factoring		18	
d. Debenture			
7 is the numb a. Cash Cycle	oer of days a compan	y takes in realizing	g its inventories in cash.
	3" 2"		
b. Operating cycle	AT	est a	
c. Debtor cycle	200		
d. Creditor cycle	6		

If P1 = 1 then reject the project.		
Accept		
Reject		
No effect		
Positive effect		
contains the reco	gnition that process improvement is necessary	to maint
Level 1- Common Language		
Level 2-Common Processes		
Level 3-Singular Methodology		
Level 4-Benchmarking		
Level 5- Continuous Improvemen	r	
Match the following: (Any 7) Group 'A'	Group 'B'	(7)
(a) Feasibility study (b) Technical feasibility (c) Economic viability	(i) Internal and positive factors (ii) A tool used to identify the environmental, social and economic impacts of a project prior to decision-making. (iii) Financial analysis	
(d) Swot (e) Strengths (f) Weaknesses (g) Opportunities (h) Threats (i) Environmental impact assessment (j) Positive NPV	(iv) External and positive factors (v) Strategic planning tool (vi) Technology (vii) External and negative factors (viii) Better use of available raw material (ix) Improve the standard of living in society (x) Internal and negative factors	.75
(d) Swot (e) Strengths (f) Weaknesses (g) Opportunities (h) Threats (i) Environmental impact assessment (j) Positive NPV	(vi) Technology (vii) External and negative factors (viii) Better use of available raw material (ix) Improve the standard of living in society (x) Internal and negative factors (xi) Accept the proposal	(8)

OR

(15)

Q2. A company can make either of two investments. Assure a required rate of return at 10%, determine for each project.

- (a) Net Present Value.
- (b) Profitability Index.

The eash inflows of the two projects are as follows:

Particular	- A	В
Cost of Investment	10,00,000	12,00,000
(Rs.) Expected Life (No Salvage)	5 Years	5 Years
Cash Inflow:	80,000	90,000
Year 1	70,000	1,50,000
1	80,000	1,00,000
4	70,000	80,000
5	60,000	THE R. LEWIS CO., LANSING, MICH.

	Vear I	Year 2	Year 3	Year 4	Y car 5
PV of Re. 1 @ 10%	0.909	0.826	0.751	0.683	0.621
PV of Re. 1 (a) 10%	0.909	0.020		8 8	

(8) Q3. A. What is the importance of project planning?

Q3. B. Discuss government assistance toward project management for start-ups. (7)

OR

Q3. The data relating to two companies are as given below:

(15)

Particular	Company	Company B
Equity Capital @ Rs. 10/- each 10% Debenture Output (unit) p. u. Selling Price Per unit Fixed Cost p. u. Variable Cost p. u.	Rs. 5,00,000 Rs. 4,00,000 20,000 Rs. 35 Rs. 5,00,000 Rs. 20	Rs. 3,00,000 Rs. 6,00,000 30,000 Rs. 30 Rs. 1,00,000 Rs. 10

You are required to calculate the operating leverage (OL), financial leverage (FL) and combine leverage (CL) of two companies. Tax rate 30%. find out impact of leverages on Cost of Capital.

Q4. A. What is Risk? State and explain various types of risk in project.

(8)

Q4. B. What are the reasons for project termination?

(7)

OR

Q4. On 31st March, 2022 the balance sheet of Gomati Ltd. was as follows:

Balance Sheet

Authorized 20,000 equity shares of Rs. 100/- each Issued and paid up 15,000 equity share of Rs. 100/- each 15,00,000 Less: Calls in arrears at Rs. 20/- each 2,000 Reserves A/c. Bank Overdraft 1,15,500 ank Overdraft 1,15,500 ills Payable utstanding Expenses 1,15,500 tet profits of the company after providing for tax were 5.11 19,80,000 19,80,000	Liabilities Share capital:	Rs.	Assets	Rs.
14,98,000 Stock 2,000 Reserves A/c, 1,54,500 32,000 1,15,500 1,15,500 1,15,500 1,12,500 1,12,500 1,12,500 1,12,500 1,130,000 1,30,000	equity share of Rs. 100/- each	2,00,000	100	3,00,000
10 20 000	ach 2,000 Reserves A/c. Rank Overdraft reditors ills Payable utstanding Expenses	1,54,500 32,000 1,15,500 67,500 1,12,500	Sundry debtors Bills Receivable Bank	9,07,500 20,000

The net profits of the company after providing for tax were as follows:

Year Ended	-
31st March, 2022	Rs.
31st March, 2021	1,82,500
31st March, 2020	1,70,000
31st March, 2019	1,97,000
31st March, 2019	1,85,000
31st March, 2018	1,45,000

On 31st March, 2022 Land building were values at Rs. 4,75,000 and Furniture were valued at Rs. 2,05,000. Normal rate of return can considered at 10%. Goodwill is to be valued at

Find the intrinsic value of fully paid and partly paid equity shares. Consider closing employed as average capital employed.

Q5. Calculate the important ratios for granting term loans and give your recommendations from the following information:

(Rs. in Lacs)

(15)

Year	*	1	
	-39	п	Ш
Profit before Interest & Tax	60.00	80.00	100.00

Tax rate 40%

Loan is repayable in equal installments at the end of the each of the 3 years along with interest.

Capital investment in project: Rs. 600 lacs depreciable equally over 3 years

Q5. Write Short Notes on: Any 3

(15)

- a. Forms of organisation structure
- b. Production Planning and Control.
- e. Continues improvement.
- d. Significant of Demand Forecasting
- e. Conflict in Project Management.

TIM	E: 2.5 Hours MARKS:	75
		3
Note:	1. Qlis compulsory.	
	2. Q2 to Q5 is compulsory with internal choice.	
	3. Figures to the right indicate marks.	
	Company of the compan	8)
Q1. (A) Multiple choice question (Anyor	V
1)	HRA was first developed by in the year 1691.	3
	a Sir William Petty c. Rensis Likert	
	b. Lee Brummet d. Eric Flamholtz	
21	Welfare cost is part of cost.	
	a Additional cost c. Training cost	6
	d Development cost	Š.
3	the right man for the fight for the fight too at a	ne
	right time and in right quantity.	
	a Additional cost c. Acquisition cost	
	b. Requisition d. Training cost	3
8 4	The object of modern audit is to report on position.	S
	a Market C. Social C.	8
	b. Financial d. Present	
5	refers to the sacrifice that would have to be incurred to replace presently	
	owned resources.	
	a. Replacement cost model c. Historical cost approach	
	b. Chapartunity cost model d. Economic value model	
5 6	swhich of the following is non monetary method of valuation of HK	
	a. Historical cost method c. Replacement cost method	
	d. Expected reahsable value method	
30	is compulsory contributory fund for the future of employees after then	
- 5	retirement or for their dependents in case of their early death.	
34	a PF	
9	b. TDS d. Gratuity	
	8) HR valuation report helps the management to control all related to HR	
10	department	
200	a income Coloss	
300	b. profit d. cost	
ST	O) LIDA is an ideology	
9	a. employer oriented c. employee oriented	
-50	d. profit maximising	
\$	b. employer employee indudary benefiting 10) All actual cost incurred on recruitment, training, familiarisation are capitalised in	27
30,	cost method.	
200	a Historical c. Economic	
5	b. Replacement d. Opportunity	

Q1	. (B) State whether the given statement is true or false (Any 7)	2 (7)
	 Historical cost accounting concept are unrealistic profit. Human resource accounting is mandatory. In HRA there are no measurement problem. Workshop method of conducting HR audit is very rigid. Dynamism of industries create problems of human capital measurement. Professional tax or employment tax is an institute-based tax. Replacement method is a monetary method of human valuation. Out of many one role of auditor is to collect relevant fact. Questionnaire method is highly unscientific. Under statistical approach the result of one organization is compared with the industry standard. 	St. Contraction of the state of
+		Y
Q2,	A) Explain the component of Acquisition Cost	(7)
	B) What do you mean by HR Accounting? Explain its historical development.	(8)
	OR OR	800
Q2.	P). Discuss the benefits and limitations of HR Accounting	7
357	N 2 5 5 5 5 5	(15)
Q3.	AVErentain thursday of the second of the sec	2
40.	A) Explain the replacement cost model with its advantages & limitations	(15)
1000	ST ST ST ST OR	3
Q3.	P). Explain Economic value added (EVA) model with its advantages	(8)
200	Q). Define and explain the limitations of historical cost	(7)
Ž.	ST ST ST ST ST	(7)
Q4.	A) Explain the principles of effective HR auditing	(8)
TO.	B) What is Human Resource audit? Explain its objectives	
ZV.	of the or or or	(7)
Q4	P) Explain the features & objective of HR Audit.	
	2) Explain all features & objective of HR Audit.	(15)
Q5.	A) What is human capital? List and explain the various issues in the measurement	2
07	and reporting of human capital.	
\$	(8)	(15)
OF.	S OR S	
Q5.	Write short note on (any three)	(15)
a)	Pre-employment requirements	
2 p)	Non-monetary method valuation of human resources	
+ d)	Role of HR Auditor	
e)	Disclosure at International level Capitalization of Salary	
25	***************************************	
ST	Still	

Sharat	on: 2.5 Hrs.
Q.IA)	Select the correct option; (Any 8 out of 10) 08 mark
1.	is not a strength of magazines
	a) shelf-life
	b) inherent design flexibility
	c) deadline flexibility
	d) quality reproduction
2.	Clutter is defined as
	a) A faulty broadband connection
	b) Coarse paper stock
	c) An overabundance of messages
	d) A promotional tool
3.	Reach is defined as
- 20	a) Insufficient exposure to the target audience
TE	b) The Number of times a reader is exposed to a message
5	c) The total number of duplicated exposures
	d) The total number of unduplicated exposures
4.	Which of the following is a key component of media planning that involves only with
42	determining where and when to place advertisements?
Ċ.	a) Media Strategy
3	b) Media Mix
200	c) Media Scheduling
-	d) Media Buying
5.	A media plan is typically developed based on:
200	a) Creative Execution
183.	b) Brand Reputation
	c) Marketing Objectives
	d) Market Valuation
6.	Media buying involves:
S	a) Negotiating prices with media vendors
	b) Selecting the most suitable media channels
	c) Developing creative advertisements
20	d) Evaluating campaign effectiveness

- a) Cost per Click
- b) Cost per Exposure
- c) Cost per Interaction
- d) CPM
- The process of analyzing the effectiveness of media campaigns and making adjustments for improvement is known as:
 - a) Media Assessment
 - b) Media Evaluation
 - c) Media Monitoring
 - d) Media Analysis
- The total number of times an advertisement is seen by the target audience is measured by:
 - a) Advertising Impressions
 - b) Media Exposure
 - c) Advertising Frequency
 - d) Media Reach
- 10. Which term refers to the comprehensive strategy outlining where and when advertisements will be placed to achieve marketing objectives?
 - a) Advertising Blueprint
 - b) Media Strategy
 - c) Audience Targeting
 - d) Market Analysis

Q.1B) Match the column (any 7 out of 10)

07 marks

1	CPM	A	Measuring the effectiveness Method
2	Continuity	В	Emerging media option
3	IRS .	C	Opportunity to see
4	Clutter in outdoor	D	Measuring brand and category index
5	frequency	В	Gross impression
6	GI	F	Number of times an ad is repeated in a given period of time
7	Diary method	G	When too many hoardings are placed next to each other

	BDI and CDI	11	Cost per tilousand	-52
F	Mobile advertisement in India	1	Indian readership survey	9 3
0	OTS	J	When an ad runs in the media for a without any gap	long time
	The second section of the first	etore	affecting media planning decisions.	08 marks
Q	.2a) Explain with examples the la	at are	the role and functions of a media pla	inner? 07 marks
Q	(2b) Who is a media planner: Wil	411:611%	OR	
	(.2c) "Media planning is not free t	rom i		08 marks
Q	(.2c) "Media planning is not free ((.2d) What is media research? Exp	dain	any two sources of media research.	07 marks
Q	(.2d) What is media rescarch: Exp	mann .	my (mo some	35
		in Lander	tions of Newspapers as a media.	08 marks
	Q.3a) Explain the advantages and	unna wie e	tions of recorperated?	07 marks
(Q.3b) What is media strategy? Wh	y 15 t	OR	The state of
	The second secon			08 marks
1	Q.3c) Explain with example any to	wo ty	to at our of Home (costs) and demer	
4	Q.3d) Explain any three New med	ia of	advertising with its merits and demer	
	E A F		en atau eta madio bodos	et? 68 marks
3	Q.4a) What is media budget? Who	at are	the factors affecting the media budge	
	Q.4b) What is media scheduling?	Expl	un any three media scheduling strate	sy. 0, marin
	Sept.		OR	? U3 marks
	Q.4c) What is media buying? Wh	at are	the main objectives of media buying	07 marks
Ś	Q.4d) What are the factors affecti	ng yo	ur media scheduling strategies.	g) marks
	Q.5a) Explain the importance of	reach	and frequency in the media meas to	ment process.
				Ganarks
	Q.5b) What are television metric	s? Ho	w are they useful in evaluating the el	fectiveness of a
	TV ad?			7 marks
			OR	
	Q.5c) Write short notes on any th	won f	the following: (5 marks each)	1.7 marks
	Q.5c) Write short notes on any th	iree c	I me in many	
	1. Radio as a Medi	а		
	2. Features of Med	tia		
	3. ABC (Audit Bu	reau	of Circulation)	
	4. Transit Media			
	5. BDI and CDI			

Cost per thousand

BDI and CDI

Duratio	on: 2 ½ Hours	Marks: /5
Instruc	ctions:	3
I) All	the questions are compulsory	
	ures to right indicate full marks.	5 8
Q.1 (A	Choose correct alternative and rewrite the statement: (Any 8	(8)
1.	In case of Loss Asset, provision for NPA should be made	
	a) 15%	J. 3
	b) 25%	
	c) 40%	
	d) 100%	9
2.	Relationship between dividend per share and earning per share is	
-	a) Price Earnings Ratio	3 3
	b) Dividend yield ratio	
	c) Dividend payout ratio	(63)
	d) intrinsic value per share	
3	Net Profit for calculation of EVA is	A 1
15.00	a) NPAT	F 5
	b) NPBT	
	c) NOP	
	d) NOPAT	
	d) No. A.	(C)
J 4	If the firm has Ke < r, the Walter's Model suggests for	3
*	a) 0% Payout	
	b) 50% Payout	
18	c) 25% Payout	
	d) 100% Payout	
	Merger between firms cagaged in unrelated types of business activity i	s
5.	a) Horizontal	
	b) Vertical	
4	c) Conglomerate	
	d) Reserve	
	Capital Rationing helps inshareholders wealth.	
0.	a) Maximizing	
320	b) Minimizing	
	c) Stabilizing	
	d) Measuring	

53459 Page 1 of 4

					180			40	6	1
7.	Plof	a project i	s the ratio	of present	value o	of inflows	s to	1	1	142
1011	a)	Initial co	ost		9	250	4		. EF	100
	ь)	PV of o	utflows	J.O		60	50	6		
	c)	Total ca	sh inflows	1	- 45	-		15		(F)
	d)				1		9	:6		
	.559			87	18	- 3		100		61
8.			represents	those fu	inds w	hich are	requir	ed to 1	nanage	day-to-day
	busir	ness operat		1.39		100			3	100
	a)		erm capita		- 2	872	1	1		27°
	b)		erm capita	1	1	4	-	240	- 50	16
	C)		ng capital	200	- 27	10		13	- 5	45
	d)	None	of above	7	6	200		20	63	C.
	****		the followi	an in char	et torms (ources of	fworki	ne canit	al financi	ng?
9.		ch among	the follows	ng is snot	t tellis :	Sources of	I WORK	ng cupi.	-	3)
	8		scounting of credit	. 35			0	2	2	\$ 14
	b		nercial pap	011	-0	1.5	0	25	- 35	
	C		the above		200	340		0	14	
	a	M			9	-777	.0	5	-	.00
10.	100	9C 9	schematic	represen	tation	of severa	d decis	ions fo	llewed b	y different
LU.	char	ces of the	occurrence	183		5	2			
	a		livity analy			r .	-	-	- 3	3
180	ь		bility tech		- (0)	.,18		N/G	300	107
20	34		Adjusted D		o Rate	400		57	20	10
	C			18COMINIT	g_reaco	260	100		100	262
) Decis	ion Tree			(10)	130			1
		N.	100	212000		or E	Time (Any 71		(7)
Q.1	(B) S	state whet	her given	statemen	ts are	rue or r	alamain	and the	a interes	ts of only
537	1	Corporate	governanc	e essenti	any m	voives 0	arancau	g or u	io micero.	sts of only
		hareholde		the second	-	0.0	1	1	Wal.	
	2. 1	Dividend p	olicy is dec	cided by t	he shar	eholders.	6		1867 E	
	3. 1	MM model	deals with	relevanc	e of div	idend de	cisions.	Ć	X	
	4. I	reference	dividend is	dedicted	d from	NPAT for	r calcul	ation of	EPS.	
12	5. 1	Standard a	sets are th	ose assets	which	do not ha	ive any	risk.		
31	2 17	Conital big	lastina dec	isions inv	olves h	uge inves	stment	outlay.		
	20	le order to	protect the	earning	availa	ble to sha	archold	ers, the	swap rati	io should be
		pased on N				Ċ	9			
160	8.	MPRF refi	rs to Maxi	mum Per	missible	Bank Fi	inance.			
	10	Discountin	or of hills i	e converti	ng the	oill into 6	asn.			
37	10.	Dividand	navout rati	o refers t	o that i	ortion of	f total	earnings	which is	s distributed
			reholders.		23					
		among sua	i cholders.	32		100				
		All the	25	0	- 3	s ₂ ?				
Q	a p c	re currentler share at lass of wh he end of t	y quoted a	t par. The the curre npany be	e comp	any prope ncial vea	r. The	capitaliz	a divide	nd of Rs. 10 e for the risk the share a (15)
16		10	100	500						
57	459	7	15	300	Page	2 of 4				

ii) dividend is declared

Assuming that the company pays the dividend and has net profits of Rs. 5,00,000 and makes new investments of Rs. 10,00,000 during the period, calculate number of new shares to be issued? Use the MM model.

OR

- Q.2B. With the help of following figures, calculate the market price of a share of company by using:

 (15)
 - i) Walter's formula
 - ii) Gordon's formula

Earnings per share (EPS)	Rs. 10
Dividend per Share (DPS)	Rs. 6
Cost of Capital (Ke)	20%
Internal rate of return on investment	25%
Retention Ratio	40%

Q.3A PVR Ltd. is considering a project with the following Cash flows:

(15

Year	Cost of Plant (Rs.)	Running Cost (Rs.)	Savings (Rs.)
0	12,00,000	-55 255	- # 16"
A 8	F	4,00,000	12,00,000
2	T- (0')	5,00,000	14,00,000
3 (4) 36	- 10 40	6,00,000	11,00,000

The cost of capital is 12%. Measure the sensitivity of the project to changes in the levels of plant cost, running cost and savings (considering each factor at a time) such that the NPV becomes zero. The P.V. factors at 12% are as under:

Year	0	1 0	2 0	3
PV factor @ 12%	10	0.892	0.797	0.711

Determine the factor which is most sensitive to affect the acceptability of the project?

OR

Q.3B. Mohan Ltd has Rs. 35,00,000 allocated for capital budgeting purposes. The proposals and associated profitability indexes have been determined. (15)

Projects	Initial Investment (Rs.)	Profitability Index
P	10,50,000	1.22
Q	5,25,000	0.95
R	12,25,000	1,20
S	15,75,000	1.18
T	7,00,000	1.20
WU.	14,00,000	1.05

- i) Calculate the Net Present Value for each of the projects
- Which of the above investments should be undertaken? Assume that projects are indivisible and there is no alternative use of the money allocated for capital budgeting.

Possible Event	Proj	ect A	Project B		
	Cash flow (Rs)	Probability	Cash flow	Probability	
A	8,000	0.10	24;000	0.10	
В	10,000	0.20	20,000		
C	12,000	0.40	The second secon	0.15	
D	14,000	0.20	16,000	0.50	
E	16,000		12,000	0.15	
	10,000	0.10	8,000	-0.10	

OR

Q.4 Siddhesh Ltd. furnishes the following information for the year:

(15

Cost sheet	% of selling price
Raw material	40%
Wages	30%
Overheads	20%
Total Cost	90%
Profit	10%
Selling price	100%

Additional Information:

- i) Output and sales for the year is 1,20,000 units.
- ii) Raw materials remain in stock for one month's consumption
- iii) Process period is one month.
- iv) Finished goods remain in stock for two months.
- v) Credit period allowed by the suppliers of raw material is one month.
- vi) Credit period allowed to debtors is two months.
- vii) 20% of purchasing will be for cash.
- viii) Time lag in payment of wages and Overheads is one month
- ix) Cash and bank balance is to be maintained at Rs. 50,000
- x) Selling price is Rs. 15 per unit

You are required to find out:

- Working Capital Requirement of Siddesh Ltd.
- Maximum Permissible Bank Finance as per Tandon committee assuming the value of core current assets Rs. 2,50,000.
- Q.5 (A) Explain the advantages and disadvantages of XBRL

(7)

(B) What are the short-term sources of working capital finance?

(8)

Q.5 Write Short Notes on: (Any three)

(15)

- a. Market Value Added
- b. NPA and their Provisioning
- c. Types of Mergers
- d. Commercial Paper
- e. Factors determining working capital requirements

[Time: 2.30 Hours] [Marks: 75]

N.B.: Please check whether you have right question paper

- 1. All questions are compulsory
- 2. Answers to sub-questions must be written together

XX.	
Q.1. A. Fill in the blank choosis	ng correct option (ANY EIGHT) (8 Marks)
1. According to	life does not just happen, it requires individual's
participation.	7 60 60
a) law of creation	b) law of responsibility
c) The law of cause and effect	d) law of growth
	one should take responsibility of his or her own life.
a) law of creation	b) law of responsibility
c) The law of cause and effect	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
	ody of persons united for a specific purpose.
	am Karma c) Corporate Karma d) Sanchit Karma
4. Ego sublimation means	
a) We feeling rather than I	b) Fighting Spirit
c) Individual Achievement	d) Ego Defensive Mechanism
5. According to Kautilya Arthash	
a) King b) Manage	
6. Employees and all stakeholden	
in a family managed business.	s are itemed time it famility, by the
a) Karta	b) Transformational Leader
c) Transactional leader	d) Coparceners
The state of the s	redefines objectives and provides strategies is called
A Realier wito revises goals, i	edefines vojecuves and provides strategies is called
a) Transformational Leader	b) Professional leader
c) Transactional leader	d) Charismatic leader
er transactional leader	is usually known as insight meditation which means
to see things as they really are.	is usually known as margin meditation which means
TA TO THE TANK THE THE TANK TH	b) Mantra Meditation
a) Vipassana Meditation	
c) Raja Yoga-Meditation	d) Trataka Meditation
	individual in improving concentration power.
	b) Mantra Meditation
c) Raja Yoga Meditation	d) Trataka Meditation
	zing the shloka, recollecting and reproducing the same
is called	She to the o
a) Smriti b) Shruti	Stotra d) Smriti and Shruti
	wing statement is True or False (ANY SEVEN) (7)
1 A aconding to law of recognopolishi	to when we there is comething wrong in an individual's

- According to law of responsibility, whenever there is something wrong in an individual's life, it is because there is something wrong in themselves.
- Indian Ethos deals with two types of knowledge, knowledge of creation and knowledge of creator.
- Discipline, punctuality and dignity of work are basic level work ethos.
- 4. Values are imbibed in an individual since childhood and differ from person to person.
- 5. Physical stress can be due to long term stress.
- Distress is type of positive stress which improve enthusiasm, creativity and productivity among employees.

7. Burnout is a negative stress which is experienced by people who suffer for a londuration of time. 8. Experience is said to be the best teacher, as it has the real touch in it. 9. Transformational leaders have the ability to bring changes in the mind set of people in the organization. 10. Prescribed syllabus is a feature of Gurukul System of Education. Q.2 a) Explain various elements of Indian Ethos practiced by Indian Organization, (08) Q.2 b) Describe in detail role of Indian Ethos in managerial practice. (07)Q. 2 c) Describe requisites of Indian Ethos. (08)Q.2d) Describe management lessons from Mahabharat. (07)Q.3a) Discuss factors responsible for poor work ethos. (08)Q.3b) Compare Secular and Spiritual Values in context of m organization. Q.3c) Which values are important for Indian Managers? (08)Q.3d) Describe basic as well as top level work ethos. 107 Q. 4 a) Describe advantages and limitations of transform Q. 4 b) Explain characteristics of charismatic leadership. Q. 4 c) Describe stress management techniques at organizational le-Q. 4 d) Enumerate various characteristics of visionary leadership. Q. 5 a) Describe modern system of learning. Q. 5 b) Explain various laws of Karma. Q. 5 Write Short Notes on (Attempt any 3 out of 5 (15)i. Gurukul System of Learning ii. Joint Hindu Family Business

iii. Concept of Yog along with its benefits

iv. Leadership qualities of Karta
 v. Physical benefits of meditation

Page 1 of 5

- Q.1. (B) State whether the following statements are True or False. (Any 7)
 - Indirect tax is a regressive tax
 - 2. Person liable to pay consideration is recipient of supply.
 - Place of supply is the location of supplier when supply is made to a registered person.
 - 4. Supplier does not include as agent.
 - Aggregate turnover includes all taxable and taxes thereon.
 - 6. TDS certificate is to be furnished in form GSTR-7
 - E-Way bill once generated cannot be cancelled.
 - Exempt supply excludes non-taxable supply.
 - 9. Value of supply is the amount upon which tax is levied and collected.
 - 10. Import of goods or services is treated as inter-state supply

Q.2 A) From the following information for June 2021 supplied by Mr Kamal Hasan. Classify below item as taxable or non-taxable and calculate the value of taxable supply for the month of June 2021. (Ignore threshold limit and all amounts given are excluding GST) (08)

	Particular A A A	Amount
No. 1 2 3 4 5 6 7 8	Security charges received from candidate contesting for Lok Sabha election Rent from lodge (declared tariff 800 per day per month) Royalty from temporary transfer of trade marks Sale of software Consultancy given in relation to cultivation of mango Consultancy given in relation to production of mango jam Private tuition fees from school students Health care services rendered	50,000 60,000 2,50,000 1,00,000 50,000 1,10000 1,00,000 30,000

Q.2 (B) Vikas ltd is a manufacturing concern in Mumbai. In FY 2022-23 total value of supply including inward supplies taxed under reverse charge basis are Rs 1,55,00,000,as per the following. Explain whether Vikas ltd is eligible to opt for composition scheme. (07)

Particulars 2	. Rs
Intra State Supplies	60,00,000
Intra state Supplies made which are subject to 0% CGST	60,00,000
Intra state Supplies which are wholly exempt	30,00,000
Value of inward supplies which is payable under RCM	5,00,000

OR

53545

Page 2 of 5

Q.2 C) From the following information given to you of Mr. Kamalakar, compute the value of Taxable service and the Goods and Services Tax Payable for the month. All amounts given are excluding Goods & Service Tax. GST rate for all the supplies may be assumed to be 18%. (15)

	Amount
Particulars	04 000
Commission earned on toll receipts	96,000
Transportation charges on sugar	48,000
Service of transport of passengers by topeway	1,32,000
4. Courier service	£,44,000
Transportation charges, freight collected per trip was Rs- 1,200/-	72,000
6. Coaching of MBA entrance exam	28,000
7. Commission from acting as commission agent of consumer goods	36,000
Royalty from permanent transfer of trademarks	24,000
 Carried out certain process as job work which did not amount to manufacture 	84,000
10. Commission from acting as clearing and forwarding agent	1,20,000
11. Commission for acting as commission agent of agriculture produce	1,08,000
12. Toll receipts from highway of Mumbai to Pune	60,000

- Q.3 A) Determine the Place of Supply from the following Transactions and give explanation to the answer. (08)
 - Vijay of Nagpur sell 30 TV set to Narayan of Bangalore for delivery at Mr. Narayan place of business at Bangalore.
 - Sita refineries (Mumbai, Maharashtra) gives a contract to Don ltd (Ranchi, Jharkhand) to assemble a power plant in its Kutch, Gujurat refinery.
 - Mr Kishor of Delhi being an event organizer hosted an exhibition at Mumbai to exhibit the products of Chennai silks, Chennai, which is a registered person.
 - Mr Raj of Chennai supplied goods to M/s spice jet airlines of Chennai flying between Delhi-Mumbai. The goods are loaded in the aircraft in Delhi.

Q.3 B) From following independent transactions related to Continuous Supply of goods, find out the time of supply for each of the case. (07)

Sr. no	Date of Invoice	Date of Statement of Accounts	Date of receipt of payment
TO.	15-01-2022	12-01-2022	17-01-2022
2	15-10-2021	16-10-2021	14-10-2021
3	10-01-2022	09-01-2022	05-01-2022
4.4	20-11-2021	25-11-2021	01-12-2021
5.	10-12-2021	09-12-2021	12-12-2021

OR

Q.3 C) Ms Surekha purchased a car worth Rs 5,00,000 plus GST at 5% form Mr Kiran. Mr kira also received Rs 40,000 towards car accessories which were not measure in the price. A discour of Rs 15,000 was given by Mr kiran to Ms surekha at the time of the or the Mr Kiran hired M Raj for delivering the car to Ms surekha. An amount of Rs 20,000 was mid by Ms surekha to Mi Raj. Calculate the value of supply as per the provision of section 35 of CGST Act 2017.

(08)

Q.3.D) Determine Time of Supply Services in following independent

(07)

Sr. по.	Date of Provision of Service	Time of Invoice	Description
1	16-09-2022	05-10-2022	06 St 700
2	06-10-2022	05-11-2022	70-10-30
3	23-10-2022	26-11-2022	20 77 700
4	06-10-2022	16-10-2022	61.16.30
15	08-10-2022	10-11-2022	15.11.747
6	12-10-2022	10-11-2022	12.17
7	15-10-2022	10-11-2022	10.51.700

Q.4 A) Viraj Started Business (Goods) in the month of May 2023 in University and the from which month he will liable to register as per the provisions of GST Act.

Month	Taxable Purchases	Tax Free Purchases	Taxable Sales	To For Sales
	(Rs)	(Rs)	(Rs)	(38)
June	1,50,000	1,00,000	1,50,000	230,000
July	1,80,000	2,50,000	1,30,000	1,75,000
August	, 2,00,000	1,90,000	1,90,000	1,35,000
September	1,10,000	1,30,000	1,80,000	1,70,000
October	80,000	70,000	1,30,000	90,000
Vovember	1,25,000	2,20,000	3,25,000	
December	33,000	90,000	1,75,000	80,000
anuary	3,60,000	1,45,000	1,50,000	2,10,000
chruary	2,50,000	1,13,000	1,60,000	1,10,000
farch J	3,70,000	90,000		1,50,000
	2	50,000	1,20,000	80,000

53545

Page 4 of 5

Paper / Subject Code: 86017 / Elective: Finance: Indirect Taxes

Q.4 B) India Travels a goods transportation company has provided information, regarding input tax credit related to GST on inward supplies for the month of July 2022. You are required to calculate ITC available for the month July 2022. (07)

Following input tax credits was available on various transactions.	Rs
1. Purchased of Trucks for transportation of goods	1,200,000
2. purchased of Gift articles for customers during silver jubilee function	65000
3. Goods lost due to natural calamity	80000
4. Truck purchased for imparting training for new drivers	625000
5. Repairs of truck from Shyam garage	25000
6. Health Insurance purchased for drivers (Mandatory as government issued a notification)	45000
7. Outdoor catering services from Delhi Chat	45000

OR

Q.4 C. Ms. Sonia registered in state of Uttar Pradesh provides following details for the month of October. Calculate her net tax liability for the month of October. (15)

Closing balance in electronic credit ledger as on 30th September is IGST Rs.2, 00,000, CGST Rs.90,000 and SGST Rs.50,000.

Sold goods @ 28% GST to Jagruti in Uttar Pradesh	10,00,000
Sold goods @ 18% GST to Rushikesh in Punjab	9,70,000
Provided Services @ 5% GST to Akshay in Karnataka	4,25,000
Provided Services @ 12% GST to Akash in west Bengal	8,75,000
Inward supplies @ 5% GST from Uttar Pradesh	7,80,000
Inward supplies @ 18% GST from Telangana	50,000
Inward supplies @ 12% GST from Karnataka	85,000
Inward supplies @ 28% GST from Uttar Pradesh	6,70,000

Q.5 A) Define Business, Consideration and E-Commerce operator as per GST act (08)

Q.5 B) Explain composite supply and Mixed supply with example. (07)

OR

Q.5 C) Short Notes (Any 3)

(15)

- 1. Credit Note:
- 2. Intra and Interstate supply
- 3. E-way Bill
- 4. Casual Taxable Person
- 5. Non-Monetary Consideration

53545

Page 5 of 5