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18MBAMM301

**Third Semester MBA Degree Examination, Jan./Feb. 2021**  
**Consumer Behaviour**

Time: 3 hrs.

Max. Marks:100

**Note: 1. Answer any FOUR full questions from Q1 to Q7.**  
**2. Question No.8 is compulsory.**

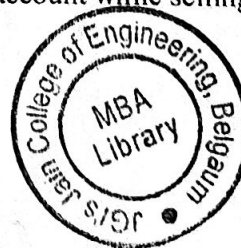
- 1
  - a. Perceive the significance of consumer behavior for marketers. (03 Marks)
  - b. Elaborate three levels of consumer decision making. (07 Marks)
  - c. Discuss Nicosia model of consumer behavior by highlighting four fields. (10 Marks)
- 2
  - a. What is the need of consumerism in India? (03 Marks)
  - b. Explain Tri – component attitude model with example. (07 Marks)
  - c. Explain Freudian theory of personality in influencing consumer's attitude and behaviors. (10 Marks)
- 3
  - a. What do you mean by brand personality? (03 Marks)
  - b. Recommend message structure and presentation to be taken care of marketers. (07 Marks)
  - c. Discuss the functions and roles of family in decision making. (10 Marks)
- 4
  - a. Appraise the significance of social class. (03 Marks)
  - b. Discuss input-process-output model of consumer behavior. (07 Marks)
  - c. Compile the elements of perception which influence consumer behaviour. (10 Marks)
- 5
  - a. What are the marketing applications of behavioural learning theories? (03 Marks)
  - b. Discuss the role of opinion leaders. (07 Marks)
  - c. Highlight family life cycle stages important for market segmentation. (10 Marks)
- 6
  - a. Identify the role of diffusion process in innovation. (03 Marks)
  - b. Explain the factors affecting post purchase dissonance. (07 Marks)
  - c. Explain Howard Sheth model of consumer behavior. (10 Marks)
- 7
  - a. What is subliminal perception? (03 Marks)
  - b. Explain the process of motivation. (07 Marks)
  - c. What do you mean by group? Explain the types of reference groups with examples. (10 Marks)
- 8
 

Case study :

Karnataka Government is organizing national level food fair. It is open for consumers across the country. There is a huge food stall for North Indian and South Indian delicacies. The food packets and ready to serve varieties are supposed to go through regulatory norms and meet with the quality standards. Consumers have certain rights and responsibilities to facilitate the smooth conduct of marketing. The food stalls were displaying hoardings and advertisements regarding their products. With all these huzzle-buzzle of marketing and heavy competition from the participants of food stall consumers need to have awareness about the products, contents, rights and responsibilities.

  - a. Compute the rights of the consumers. (05 Marks)
  - b. What are the responsibilities of consumers? (05 Marks)
  - c. What is the need for the consumers to have awareness about the food products and safety standards? (05 Marks)
  - d. What are the factors marketers must take into account while selling food articles? (05 Marks)

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Important Note : 1. On completing your answers, compulsorily draw diagonal cross lines on the remaining blank pages.  
2. Any revealing of identification, appeal to evaluator and /or equations written eg. 42+8 = 50, will be treated as malpractice.

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18MBAMM302

**Third Semester MBA Degree Examination, Jan./Feb. 2021**  
**Retail Management**

Time: 3 hrs.

Max. Marks:100

**Note: 1. Answer any FOUR full questions from Q1 to Q7.**  
**2. Question No.8 is compulsory.**

- |          |  |            |
|----------|--|------------|
| <b>1</b> | a. What is retailing?  | (03 Marks) |
|          | b. Discuss the trends in retailing.  | (07 Marks) |
|          | c. Explain the problems involved in Indian retailing.                      | (10 Marks) |
| <b>2</b> | a. Define conflict theory.   | (03 Marks) |
|          | b. Explain wheel of retailing.   | (07 Marks) |
|          | c. Discuss the factors influencing consumer buying behaviour in retailing. | (10 Marks) |
| <b>3</b> | a. What is retail Market Strategy?   | (03 Marks) |
|          | b. Discuss the factors affecting the location of retail outlet.            | (07 Marks) |
|          | c. Explain retail pricing strategies.                                      | (10 Marks) |
| <b>4</b> | a. Define buying system.   | (03 Marks) |
|          | b. Explain the types of store layout.                                      | (07 Marks) |
|          | c. Explain the factors considered in allocating the parking space.         | (10 Marks) |
| <b>5</b> | a. What do you mean by relationship marketing?                             | (03 Marks) |
|          | b. Discuss the areas of retail research.                                   | (07 Marks) |
|          | c. Explain the issues involved in international retailing.                 | (10 Marks) |
| <b>6</b> | a. Define consumerism.   | (03 Marks) |
|          | b. Discuss the social issues in retail social responsibility.              | (07 Marks) |
|          | c. Explain the steps involved in retail audit.                             | (10 Marks) |
| <b>7</b> | a. What is merchandise management?   | (03 Marks) |
|          | b. Explain visual merchandising techniques.                                | (07 Marks) |
|          | c. Assess the growth of organized retail sector in India.                  | (10 Marks) |

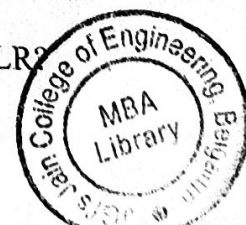
**8 Case Study [Compulsory]**

SLR is one of the retail outlet in India. It has a outlet of around 5000sq. feet, providing wide varieties of products right from accessories, furniture, books, cosmetics, garments, groceries, over a period of time it was observed that, their sales started falling down into 80 : 20 pattern with loyalty card customers despite being only 15% of the base contributing over 70% of the revenues of SLR. It was struggling to fifth competition and demographic changes. There was increased competition from discounters supermarkets. The company had the data and loyalty card holders. IT decided that, if they could understand the individuals time of purchasing, what they purchase, why are they purchasing them they could figure out the needs, expectations of customers, and be in a better position to provide better quality, experiences and services to their customers, which would intern help in increasing their market share.

**Questions :**

- |    |   |            |
|----|---|------------|
| a. | What type of store layout pattern has to be adopted by SLR and why? | (05 Marks) |
| b. | What elements do you suggest in store designing?                    | (05 Marks) |
| c. | How can you attract customers to shop in retail outlets?            | (05 Marks) |
| d. | What are the competitive strategies that could be adopted by SLR?   | (05 Marks) |

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18MBAMM303

### Third Semester MBA Degree Examination, Jan./Feb. 2021

### Services Marketing

Time: 3 hrs.

Max. Marks:100

Note: 1. Answer any FOUR full questions from Q1 to Q7.  
2. Question No.8 is compulsory.

- 1 a. Define Service. (03 Marks)  
b. Differentiate Goods and Services. (07 Marks)  
c. Explain the GAP Model with a neat structural diagram. (10 Marks)
- 2 a. Define zone of Tolerance. (03 Marks)  
b. Explain Service Marketing Triangle. (07 Marks)  
c. Discuss the Market Segmentation Strategies. (10 Marks)
- 3 a. Differentiate 'Hard' and 'Soft' Standards. (03 Marks)  
b. What are the four common types of constraints facing services? (07 Marks)  
c. Explain the consumer Decision Making Process. (10 Marks)
- 4 a. What are Boundary Spanners? (03 Marks)  
b. Describe the Key Intermediaries of Services. (07 Marks)  
c. Explain the strategies for closing GAP-3. (10 Marks)
- 5 a. Define Yield Management. (03 Marks)  
b. What are the five dimensions of Service Quality? (07 Marks)  
c. Explain the Service Marketing Mix. (10 Marks)
- 6 a. Who is an Emotional labor? (03 Marks)  
b. What are the three levels of Retention Strategies? (07 Marks)  
c. Explain the approaches of pricing in services. (10 Marks)
- 7 a. Define Service Scope. (03 Marks)  
b. What are the approaches for understanding Service Scope Effects? (07 Marks)  
c. Discuss the elements of Physical Evidence. (10 Marks)
- 8 Case Study [Compulsory]

The 'Mayo clinic' is the first and largest integrated not-for-profit medical practice group in the world. It has built one of the most powerful services brands on its firmly held brand beliefs and its relentless forces on the patient experience. Two interrelated core values that trace back to the clinic's founders, William and Charles Mayo, over a century ago are at the heart of the organization does : placing the patient's interests above all others, and practicing team work. Every aspect of the patient experience is considered. From public exam rooms to laboratory, Mayo facilities have been designed so that, in the words of the architects of one of the buildings "patients feel a little better before they see their doctors". The 20 story Gonda building in Rochester, Minnesota, has spectacular wide open spaces, and the lobby of the Mayo clinic hospital in Scottsdale, Arizona, has an indoor waterfall and a wall of windows overlooking mountains. In pediatric exam rooms, resuscitation equipment is hidden behind a large cheery picture. The rooms feature microwave ovens and chairs that really do convert to beds, one of the staff member explained "People don't come to the hospital alone".

Questions :

- a. How Mayo clinic highlights the service quality by applying the marketing mix of services. (10 Marks)
- b. Identify the positive factors that influence the customer perception of services. (10 Marks)

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# CBCS SCHEME

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18MBAFM301

Third Semester MBA Degree Examination, Jan./Feb. 2021

## Banking and Financial Services

Time: 3 hrs.

Max. Marks:100

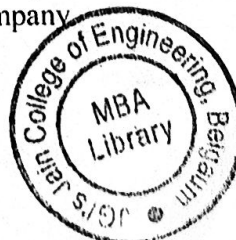
Note: 1. Answer any FOUR full questions from Q1 to Q7.  
2. Question No. 8 is compulsory.  
3. Use of Present value table is permitted.

- 1 a. State three objectives of monetary policy. (03 Marks)  
b. Explain Internet banking. (07 Marks)  
c. Discuss the services offered by merchant bankers. (10 Marks)
- 2 a. What are Depository participants? (03 Marks)  
b. Explain the differences between base and hire purchase. (07 Marks)  
c. Describe the credit rating process. (10 Marks)
- 3 a. What is Venture capital fund? (03 Marks)  
b. Examine the challenges faced by micro finance institutions. (07 Marks)  
c. Explain the various reforms in the Indian banking sector. (10 Marks)
- 4 a. Explain Factoring. (03 Marks)  
b. Explain Microfinance delivery mechanisms. (07 Marks)  
c. Discuss the process of securitization. (10 Marks)
- 5 a. Compare operating lease and financial lease. (03 Marks)  
b. Examine the functions of Commercial banks. (07 Marks)  
c. Explain the pre-issue obligations of a merchant banker. (10 Marks)
- 6 a. What is Private placement? (03 Marks)  
b. Discuss the various types of NBFCs in India. (07 Marks)  
c. Explain the types of mutual fund schemes. (10 Marks)
- 7 a. What is Universal banking? (03 Marks)  
b. Explain the stages of Venture capital financing. (07 Marks)  
c. Examine the types of factoring. (10 Marks)

8 **CASE STUDY (Compulsory) :**

ADAG Ltd is in the business of manufacturing bearings. Some more product lines are being planned to be added to the existing system. The machinery may be bought or may be taken on lease. The cost of the machine is Rs 40,00,000 having a useful life of 5 years with the salvage value of Rs 8,00,000. The full purchase value of machine can be financed by 20% loan repayable in five equal installments falling due at the end of each year. Alternatively, the machine can be procured on a 5 year lease. Year end lease rentals being Rs 12,00,000 p.a. The company follows written down value method of depreciation at the rate of 25%. Tax rate is 35% and the cost of capital is 16%. Advice the company (20 Marks)

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# CBCS SCHEME

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16/17MBAFM301

## Third Semester MBA Degree Examination, Jan./Feb. 2021 Principles and Practices of Banking

Time: 3 hrs.

Max. Marks:80

Note: 1. Answer any FOUR full questions from Q.No.1 to 7.  
2. Q.No. 8 is compulsory.

- 1 a. List out advantages of KYC. (02 Marks)  
b. Explain how banks create credit creation done by bank. (06 Marks)  
c. Explain evolution of Banking in India. (08 Marks)
- 2 a. State the meaning of Right of Set off. (02 Marks)  
b. Explain the structure of Commercial Bank. (06 Marks)  
c. Commercial Banks played vital role in socio-economic development. Justify. (08 Marks)
- 3 a. What is Corresponding banking? (02 Marks)  
b. Explain the features of Negotiable Contracts. (06 Marks)  
c. Write about obligations towards customer by bank, (08 Marks)
- 4 a. What is Universal Banking? (02 Marks)  
b. Explain Core banking system in India. (06 Marks)  
c. Explain the role of RBI and GOI as regulator of banking system. (08 Marks)
- 5 a. What is LOC? (02 Marks)  
b. List out and explain different types of NRI accounts. (06 Marks)  
c. Define EPS and its advantages and problem out of it. (08 Marks)
- 6 a. Explain types of Loans. (02 Marks)  
b. Elaborate types of bills. (06 Marks)  
c. What is OD? Discuss the reasons for OD. (08 Marks)
- 7 a. Differentiate between Debit and Credit card. (02 Marks)  
b. Explain significance of ATM. (06 Marks)  
c. How ECGC help exporters in promoting their trade? (08 Marks)
- 8 Case Study (Compulsory):

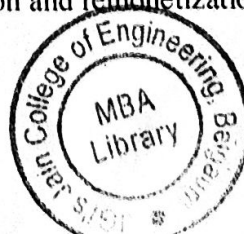
The 99% of the currency demonetized found its way back to the RBI has been known for some time. An article in the Economic and Political weekly in June 13, 2017. The Government is putting the spin that almost all the currency coming back is a measure of the success of demonetization. In Nov. 2016 it was expected that 3-4 lac crore of black cash would come back into the banking system and that black money would be wiped out.

The sudden demonetization caused havoc in the economy. The returned cash counted by the RBI turn out to be more than 15.44 lakh crore which has demonetized. Since billions of notes returned to the bank went into the currency chests fake currency couldn't be segregated and traced to its origin. Demonetization on a means of tackling the black money was destined to fail. It is said that 0.01% of black money was extinguished the bank official turned out to be corrupt in conversion black money into white.

### Questions:

- a. Discuss about impact of demonetization on economy. (08 Marks)
- b. Identify political and social aspects of demonetization and remonetization. (08 Marks)

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# CBCS SCHEME

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18MBAFM302

Third Semester MBA Degree Examination, Jan./Feb. 2021

## Investment Management

Time: 3 hrs.

Max. Marks:100

- Note: 1. Answer any FOUR full questions from Q.No.1 to 7.  
2. Q.No. 8 is compulsory.  
3. Use of P.V. tables are permitted.

- 1 a. What does  $\beta = + 2.0$  indicate? (03 Marks)  
b. Explain the various stages of Investment Process in detail. (07 Marks)  
c. On the basis of the following data given below, calculate i) Beta ( $\beta$ ) and ii) Alpha ( $\alpha$ ).

Day	Nasdaq points	Microsoft rate
1	904.95	597.80
2	845.75	570.80
3	874.25	582.95
4	847.95	559.85
5	849.10	554.60
6	835.80	545.10
7	816.75	519.15
8	843.55	560.70
9	835.55	560.95
10	839.50	597.40

(10 Marks)

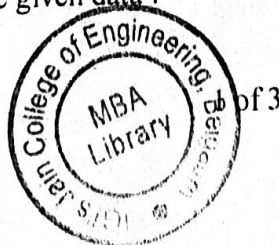
- 2 a. What is a Fund of Funds (FoF)? (03 Marks)  
b. What is Risk? Explain the different types of systematic and unsystematic risks. (07 Marks)  
c. Stocks L & M have yielded the following returns for the past two years :

Years	Return %	
	L	M
2011	12	14
2012	18	12

Calculate :

- i) What is the expected return on a port folio made up of 60% of L and 40% of M?  
ii) Find out the standard deviation of each stock.  
iii) What is the Covariance and Co-efficient of correlation between stocks L and M?  
iv) What is the port folio risk of a port folio made up of 60% of L and 40% of M? (10 Marks)

- 3 a. What is Markowitz efficient frontier? (03 Marks)  
b. Explain the various levels of information and the forms of markets according to Efficient Market Hypothesis (EMH). (07 Marks)  
c. The following 3 port folios provide the particulars given below, the risk free rate of interest is 9%. With the help of the given data :



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- i) Rank these port folios using Sharpe's and Treynor's methods.  
ii) Compare both the indices.

Port folio	Average Annual return	Standard deviation	Correlation co-efficient (Market & Port folio)
A	18	27	0.8
B	14	18	0.6
C	15	08	0.9
Market	13	12	-

(10 Marks)

- 4 a. What is Technical Analysis? (03 Marks)  
b. Explain the DoW theory with reference to the hypotheses and various trends. (07 Marks)  
c. Calculate the duration for Bond A and Bond B with 7% and 8% coupons, having a maturity period of 4 years. The face value is Rs 1000/-. Both the bonds currently yield 6%. (10 Marks)
- 5 a. What is the formula used for Characteristic Regression Line (CRL) model? (03 Marks)  
b. Explain the various Bond Portfolio Management Strategies. (07 Marks)  
c. VRW & Co has common shares outstanding in the market with price earnings ratio of 15. The annual expected growth in earnings, dividends and price is 7%. The earnings per share is Rs 2.5, the dividend payout is 60% and the investor wants to hold the stock for 4 years. The required rate of return is 15%. What would be the present value? (10 Marks)
- 6 a. Mention the formula for port folio standard – deviation according to Markowitz model. (03 Marks)  
b. Explain in detail, the various types of Mutual funds based on various parameters. (07 Marks)  
c. Assume you are a Portfolio Manager, based on the following details, determine the securities that are overpriced and those that are underpriced in terms of the SML.

Security	Actual return	$\beta$	$\sigma$
A	0.33	1.7	0.50
B	0.13	1.4	0.35
C	0.26	1.1	0.40
D	0.12	0.95	0.24
E	0.21	1.05	0.28
F	0.14	0.70	0.18
Nifty index	0.13	1.00	0.20
T - bills	0.09	0	0

(10 Marks)

- 7 a. Mention the formula for Basic Jensen's Performance Index. (03 Marks)  
b. Explain any 4 chart patterns in Technical Analysis of Securities. (07 Marks)  
c. The PMW Investment Company manages a stock fund consisting of 4 stocks with the following market values and betas : If the risk – free rate of interest is 8% and the market return is 15%, what is the port folio's expected return? (10 Marks)

Stock	Market value in (Rs)	Beta
Bell	2,00,000	1.16
Sell	1,00,000	1.20
Grill	1,50,000	0.80
Shrill	50,000	0.50

8 CASE STUDY [Compulsory] :

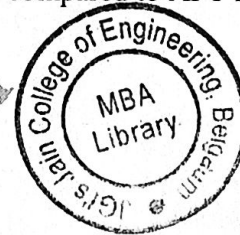
Assume you are an Investment Manager, you need to guide Mr. MVW, based on the following details :

The expected return of the market is 15%, the equity's beta is 1.2 and the risk – free rate of interest is 8%, further the following Macro economic factors were also observed.

Factor	Market Price of risk (%)	Sensitivity Index
Inflation	6	1.1
Industrial Production	2	0.8
Risk Premium	3	1.0
Interest rate	4	-0.9

The guidance to Mr. MVW should be in terms of

- Assumptions of CAPM. (06 Marks)
- Return of the stock using CAPM. (06 Marks)
- Return of the stock using APT model. (06 Marks)
- Explanation for the difference of return based on CAPM as compared to APT model. (02 Marks)



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# CBCS SCHEME

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16/17MBAFM302

## Third Semester MBA Degree Examination, Jan./Feb. 2021 Investment Banking and Financial Services

Time: 3 hrs.

Max. Marks:80

Note: 1. Answer any FOUR full questions from Q.No.1 to 7.  
2. Q.No. 8 is compulsory.  
3. Use of Time Value table is permitted.

- 1 a. What is the role of the underwriter? (02 Marks)  
b. Discuss the functions of investment banks. (06 Marks)  
c. Distinguish between factoring and forfeiting. (08 Marks)
- 2 a. What do you mean by Remote realization? (02 Marks)  
b. Explain the NSDL. (06 Marks)  
c. Explain SEBI regulations for portfolio managers. (08 Marks)
- 3 a. What are self help groups? (02 Marks)  
b. Briefly explain reverse mortgage loan. (06 Marks)  
c. Discuss the RBI guidelines and prudential norms for NBFC's. (08 Marks)
- 4 a. What is book building? (02 Marks)  
b. Briefly explain factoring mechanism with block diagram. (06 Marks)  
c. Explain the various types of housing loan. (08 Marks)
- 5 a. What is leveraged lease? (02 Marks)  
b. Explain microfinance delivery mechanism. (06 Marks)  
c. What do you mean by credit rating? Explain the methodology of credit rating in detail. (08 Marks)
- 6 a. List out the depository participants. (02 Marks)  
b. What are the SEBI regulations relating to depositories? (06 Marks)  
c. Explain the debt securitization process mechanism. (08 Marks)
- 7 a. Write a note on CDSL? (02 Marks)  
b. Examine the income tax implications of housing loans. (06 Marks)  
c. Explain the pre-issue activities in the issue management process. (08 Marks)

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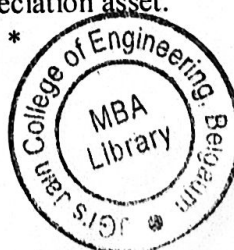
### CASE STUDY

Tejaswini Industries Ltd. is considering the possibility of purchasing a multipurpose machine for Rs.10 lakhs. The machines has an expected life of 5 years. The machine generates Rs.6,00,000 per year before depreciation and tax. The management wishes to dispose the machine at the end of 5<sup>th</sup> year which will fetch Rs.1,00,000.

The depreciation allowable for the machine is 25% on WDV and the company's tax rate is 50%. The company approaches a NBFC for a 5 year lease for financing the asset which quoted a rate of Rs.28 per thousand per month.

Evaluate the purchase option and lease proposal. Suggest the best option to the company. The cost of capital of the company is 12% and for the lease option discount rate is 16%. You can ignore the capital loss of depreciation asset. (16 Marks)

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18MBAFM303

Third Semester MBA Degree Examination, Jan./Feb. 2021

## Direct Taxation

Time: 3 hrs.

Max. Marks:100

Note: 1. Answer any FOUR full questions from Q.No.1 to 7.  
2. Q.No. 8 is compulsory.

- 1 a. Define the term "assessee" as per the Income Tax Act 1961. (03 Marks)  
b. Ms. Bindu, a non-resident, residing in New York since 1991, came back to India on 19-02-2018 for permanent settlement in India. Explain the residential status of Ms. Bindu for A.Y. 2020-21. (07 Marks)  
c. From the below particulars of Mr. Anirudh for year ended 31.03.2020, compute the total income for Assessment Year (A.Y) 2020-21, if he is

- (i) Resident and Ordinary Resident  
(ii) Resident and not ordinarily resident  
(iii) Non Resident.

### Particulars

Particulars	Amount
a. Profit on sale of shares in Indian company received in Germany	15,000
b. Dividend from a Japanese company in Japan	10,000
c. Rent from property in London deposited in London, later remitted to India	75,000
d. Dividend from RP Ltd, an Indian Company	6,000
e. Agricultural income from lands in Gujarat	25,000

(10 Marks)

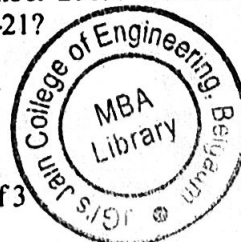
- 2 a. What is gross total income? (03 Marks)  
b. Mr. Shah, an Accounts Manager, has retired for JK Ltd on 15.01.2020 after rendering services for 30 years 7 months. His salary is Rs.25,000 p.m. upto 30.09.2019 and Rs.27,000 thereafter. He also gets Rs. 2900/- p.m as Dearness Allowance (55% of it is a part of salary for computing retirement benefits). He is not covered by the Payments of Gratuity Act 1972. He has received Rs. 8 lacs as gratuity from the employer. (07 Marks)  
c. What are various heads of income and discuss its importance? (10 Marks)

- 3 a. What is indexed cost of Acquisition? (03 Marks)  
b. Briefly explain different types of assessee. (07 Marks)  
c. Discuss Set-off and carry forward of losses. (10 Marks)

- 4 a. What is block of assets? (03 Marks)  
b. Mr. Bee purchased a residential house on July, 20, 2017 for Rs.10,00,000 (10 lac) and made some additions to the house, incurring Rs. 2,00,000 in August 2017. He sold the house property in April 2019 for Rs. 20,00,000. Out of the sale proceeds, he spent Rs.5,00,000 to purchase another house property in September 2019. What is the amount of capital gains taxable in the hands Mr. Bee for A.Y. 2020-21? (07 Marks)  
c. Discuss deduction's U/S 80C to 80U. (10 Marks)

- 5 a. What is a slump sale? (03 Marks)  
b. Write a short note on Other Incomes. (07 Marks)

1 of 3



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- c. Mr. Kumar is the owner of a residential house which was purchased in September, 2003 for Rs. 700000. He sold the said house on 5<sup>th</sup> Aug 2019 for Rs. 30,00,000. Valuation as per stamp valuation authority of the said plot of land was Rs. 44,00,000. He invested Rs. 8,00,000 in NHA Bonds on 12<sup>th</sup> January 2020. He purchased a residential house on 8<sup>th</sup> September, 2019 for Rs. 12,00,000. He gives other particulars as follows:

Interest on bank deposit Rs. 32000

Investment on PPF Rs. 12000

You are requested to calculate the taxable income for the A.Y. 2020-21.

CII for F.Y. 2003-04 and 2019-20 are 109 and 289 respectively.

(10 Marks)

- 6 a. What is MAT? (03 Marks)
- b. Briefly discuss provisions of Sec 54, Sec 54EC and Sec 54F under heads of Income from Capital Gain. (07 Marks)
- c. Following is the profit and loss A/c of Mr. Q for the year ended 31-03-2020.

Particulars	Rs.	Particulars	Rs.
To Repairs on Building	1,81,000	By Gross Profit	6,01,000
To amount paid to IIT, Mumbai for an approved Scientific research program	1,00,000	By I. T. refund	8,100
To Interest	1,10,000	By Interest on Company deposits	6,400
To Travelling	1,30,550		
To Net Profit	93,950		
	6,15,500		6,15,500

Following additional information are furnished:

- Repairs on building includes Rs. 100000 being cost of laying on Toilet roof.
- Interest payments include Rs. 50,000 on which TDS has not been deducted and penalty for contravention of Central Sales Tax Act of Rs. 24000.

Compute the income chargeable under the head "Profit and Gains of business and profession" of Mr. Q for the year ended 31-03-2020 ignoring depreciation. (10 Marks)

- 7 a. State any three incomes exempt from tax under Sec 10. (03 Marks)
- b. Write a short note on : (i) Tax planning (ii) Tax avoidance (iii) Tax evasion (07 Marks)
- c. Mr. Nambiar, a salaried employee, furnishes the following details for the financial year 2019-20 :

Particulars	Rs.
Basic Salary	6,00,000
Dearness Allowance	3,20,000
Commission	50,000
Entertainment allowance	7,500
Medical expenses reimbursed by the employer	21,000
Profession Tax (of this 50% paid by employer)	7,000
Health Insurance Premium paid by employer	9,000
Gift voucher given by employer on his Birthday	12,000
Life insurance premium of Nambiar paid by employer	34,000
Laptop provided for use at home Actual cost to employer [Children of assessee also use the laptop]	30,000
Employer company owns a Tata Nano car, which was provided to assessee, both for official and personal use. No driver was provided. Engine cubic capacity less than 1.6 ltrs.	
Annual credit card fees paid by employer (credit card not exclusively used for official purpose, details of usage not available).	2,000

You are required to compute the income chargeable under head "Salaries" for A.Y. 2020-21.

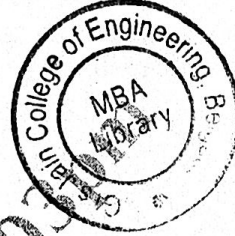
(10 Marks)

8 Case Study (Compulsory) :

Mr. Rahul an assessee aged 61 years gives the following information for previous year 31-03-2020 :

a. Loss from profession	1,05,000
b. Capital loss on sale of property short term	55,000
c. Capital gains on sale of shares (long term)	2,05,000
d. Loss in respect of self occupied property	15,000
e. Loss in respect of let out property	30,000
f. Share of loss from firm	1,60,000
g. Income from Card Games	55,000
h. Winning from Lotteries	1,00,000
i. Loss from horse races in Mumbai	40,000
j. Investment in Infrastructure bonds	21,000
k. Medical Insurance premium paid by cheque	18,000

Compute the total income of Mr. Rahul for the assessment year 2020-21. Provide sufficient information on exemptions and treatment. **(20 Marks)**



# CBCS SCHEME

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18MBAHR301

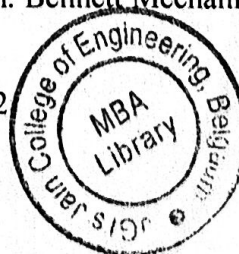
## Third Semester MBA Degree Examination, Jan./Feb. 2021 Recruitment and Selection

Time: 3 hrs.

Max. Marks:100

Note: 1. Answer any FOUR full questions from Q1 to Q7.  
2. Question No. 8 is compulsory.

- 1 a. Define job analysis. (03 Marks)  
b. Brief on merits and demerits of internal recruitment. (07 Marks)  
c. Explain in detail critical incident technique. (10 Marks)
- 2 a. What is antecedent verification? (03 Marks)  
b. Briefly explain the contents of appointment order. (07 Marks)  
c. Explain different sources of external recruitments. (10 Marks)
- 3 a. Highlight the purpose of testing. (03 Marks)  
b. Explain position analysis questionnaire. (07 Marks)  
c. Following positions are vacant in public sector undertaking.  
(i) System Administrator  
(ii) General Manager – HR  
(iii) Chief Security Officer  
Design a job advertisement for each of these positions. (10 Marks)
- 4 a. What is the purpose of job analysis? (03 Marks)  
b. Elucidate on nature of hiring. (07 Marks)  
c. Briefly explain different types of ability tests. (10 Marks)
- 5 a. What is internal recruitment? (03 Marks)  
b. What types of information are collected through reference checks? Explain. (07 Marks)  
c. What is Weighted Application Blank? Describe the process of developing WAB. (10 Marks)
- 6 a. Differentiate between CV and resume. (03 Marks)  
b. Brief on different sources of internal recruitment. (07 Marks)  
c. Explain how to identify ingredients of success in a candidate. (10 Marks)
- 7 a. What is unsolicited application? (03 Marks)  
b. Write about policy guidelines of recruitment and selection. (07 Marks)  
c. What is mechanical ability test? Explain in detail. Bennett Mechanical Comprehension Test. (10 Marks)



## 8 CASE STUDY [Compulsory]

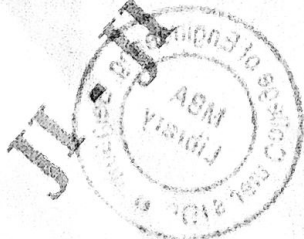
You are the HR Director at Health Source, the drug store chain in the U.S which is preparing to open new stores in Dallas and Houston. Each of the store will require about fifteen clerks. your recruiting efforts have been successful and each store has attracted about hundred applicants for those 15 jobs.

You have performed a job analysis and concluded that the clerks must be able to learn to operate cash registers and make changes accurately. The clerks are expected to take the initiative in providing friendly assistance to customers and show up for work on time. In additions, because of the presence of controlled drugs on the premises, you want clerks who have no history of drug problems of theft.

**Questions :**

- a. What specific selection tools would you use for selecting the clerks? Justify the effectiveness of the same. (10 Marks)
- b. How would you assess the reliability of your selection system? (10 Marks)

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# CBCS SCHEME

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18MBAHR302

## Third Semester MBA Degree Examination, Jan./Feb. 2021 HR Analytics

Time: 3 hrs.

Max. Marks:100

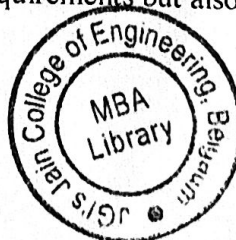
Note: 1. Answer any **FOUR** full questions from Q1 to Q7.  
2. Question No.8 is compulsory

- 1 a. Define HR Analytics. (03 Marks)  
b. Which are the areas of HR Analytics? (07 Marks)  
c. What are the characteristics of Lean system? (10 Marks)
- 2 a. Define Benchmarking. (03 Marks)  
b. Explain the strategic HR metrics versus Benchmarking. (07 Marks)  
c. Explain the 5 phases of implantation of benchmarking process. (10 Marks)
- 3 a. What is Analytics and it is divided into how many levels. (03 Marks)  
b. Differentiate between Causation and Correlation. (07 Marks)  
c. Describe the application and objectives of Regression Analysis. (10 Marks)
- 4 a. Explain the term Questionnaire. (03 Marks)  
b. Describe some typical data issue. (07 Marks)  
c. Explain the type of questions to be used while conducting a survey. (10 Marks)
- 5 a. Define Metrics used in measurement map. (03 Marks)  
b. What is Data? Explain the types of data. (07 Marks)  
c. Explain the statistical software used for HR Analytics. (10 Marks)
- 6 a. What is Fusion charts? (03 Marks)  
b. What are the advantages of using Fusion chart? (07 Marks)  
c. Explain Tablean. Discuss the Tablean Desktop and Tablean online. (10 Marks)
- 7 a. What is Lean Six Sigma? (03 Marks)  
b. How to develop an HR score card? (07 Marks)  
c. What are the methods of data collection for HRD Assessment? (10 Marks)

### 8 **CASE STUDY**

The HR analytics journey within Coca Cola Enterprises (CCE) really began in 2012. Given the complexity of the CCE operations, its global footprint and various business units, a team was needed which was able to provide a centralized HR reporting and analytics service to the business.

This led to the formation of a HR analytics team serving eight countries. As a new team they had the opportunity to work closely with the HR function to understand their needs and build a team not only capable of delivering those requirements but also challenge the status quo.



“When Ben first joined Coca Cola Enterprises in 2012, it was very early on in their transformation programme and reporting was transitioned from North America to Europe. At that point Ben did not have a huge suite of reports and there was limited structure in place. Ben had a number of scheduled reports to run each month, but not really an offering of scorecards or anything more advanced”.

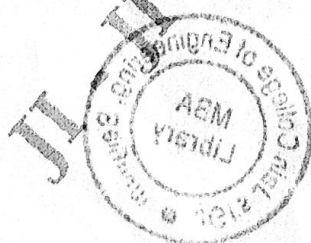
The first step was to establish strong foundations for the new data analytics programme. It was imperative to get the basics right, enhance credibility and automate as many of the basic descriptive reports as possible. The sheer number of requests the team received was preventing them from adding value and providing more sophisticated reports and score cards.

CCE initiated a project to reduce the volume of scheduled reports sent to customers, which enabled them to decrease the hours per month taken to run the reports by 70%. This was a game changer in CCE’s journey. Many of the remaining, basic, low value reports were then automated which allowed the team to move onwards in their journey and look more at the effectiveness of the HR function by developing key measures. The analytics team was soon able to focus on more “value adding” analytics. Instead of being overwhelmed with numerous transactional request which consumed resources.

**Questions :**

- a. What was the conditions to Coca Cola Enterprises (CCE) before analytics? (10 Marks)
- b. What is the role of HR analytics in Coca Cola Enterprises? (10 Marks)

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# CBCS SCHEME

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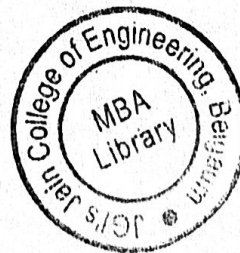
## Third Semester MBA Degree Examination, Jan./Feb. 2021 Compensation and Reward System

Time: 3 hrs.

Max. Marks:100

Note: 1. Answer any FOUR full questions from Q1 to Q7.  
2. Question No. 8 is compulsory.

- 1 a. List out the significance of Internal alignment. (03 Marks)  
b. Explain various social security benefits. (07 Marks)  
c. Discuss the various methods of calculation of compensation. (10 Marks)
- 2 a. Appraise the purpose of wage survey. (03 Marks)  
b. Explain in detail the point method of Job evaluation. (07 Marks)  
c. Discuss the factors that influence internal pay structure. (10 Marks)
- 3 a. Elaborate pay discrimination. (03 Marks)  
b. Explain the compensation strategies for special groups. (07 Marks)  
c. Describe the group incentives plan in Pay-for-performance plans. (10 Marks)
- 4 a. Elaborate Expatriate Pay. (03 Marks)  
b. Describe the compensation objectives in the pay model. (07 Marks)  
c. "Stock options bring both advantages and disadvantages" Comment. (10 Marks)
- 5 a. Define Job Evaluation. (03 Marks)  
b. Why there is growth in employee benefits? (07 Marks)  
c. Describe the factors that help to decide global compensation. (10 Marks)
- 6 a. Who are special groups? (03 Marks)  
b. Explain the advantages and disadvantages of Individual Incentive Plans. (07 Marks)  
c. What shape external competitiveness? (10 Marks)
- 7 a. Define Compensation Management. (03 Marks)  
b. Write short notes on : (07 Marks)  
i) Long term incentives  
ii) Merit Pay Vs Variable Pay  
c. Describe the process of Job evaluation. (10 Marks)



Important Note : 1. On completing your answers, compulsorily draw diagonal cross lines on the remaining blank pages.  
2. Any revealing of identification, appeal to evaluator and /or equations written eg, 42+8 = 50, will be treated as malpractice.

**8 CASE STUDY [Compulsory]**

Tata Consultancy Service Ltd., (TCS), one of the leading Indian IT companies. TCS compensation management system was based on the EVA model. With the implementation of Economic Value Added (EVA) based compensation, the salary of employees comprised of two parts; fixed and variable. The variable part of the salary was arrived after considering business unit EVA, corporate EVA, and also individual performance EVA.

During the fourth quarter of the Financial Year (FY) 2007-2008, TCS announced its plans to slash 1.5 percent of the variable component of employee salaries since its EVA targets for the third quarter of FY 2007-2008 were not met. The announcements come as a jolt not only to TCS employees but also to the entire Indian IT industry. The company came in for severe criticism and it was accused of not being transparent with respect to EVA calculation.

**Questions :**

- a. Analyse TCS' HR practices with respect to its policy related to compensation of its employees. (10 Marks)
- b. Discuss the importance of variable compensation. (10 Marks)

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