

## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

## MBA HRM 6—PERFORMANCE MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all questions.**Each question carries 1 weightage.*

1. Define Mission.
2. What is relationship orientation ?
3. Distinguish coaching and training.
4. What is aggressive communication style ?
5. What are the basic functions of performance appraisal ?
6. What is performance based structure of organisation ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. How individual responsibilities linked to organisational performance ?
8. What are the leadership skills ? Explain.
9. What are the criteria for evaluating top level managers ?
10. Write a note on Performance and rewards.
11. Explain feedback management for performance improvement.
12. Explain the process of team development.
13. Write a note on time management.
14. How culture influence organisational performance ? Explain.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Elucidate the impact of competencies and behaviour for effective performance.
16. Explain different instruments used for performance appraisal.
17. Explain the limitations and boundaries of performance related rewards.

(2 × 6 = 12 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT

## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

MBA HRM 5—MANAGEMENT TRAINING AND DEVELOPMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all questions.**Each question carries 1 weightage.*

1. Define role competencies.
2. What is kinesthetic learning style ?
3. What is social learning theory ?
4. What is person analysis ?
5. What is attitudinal training ?
6. What is cost benefit analysis in training ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the functional and matrix model of training.
8. Explain the importance of lesson plans in training.
9. What are the objectives of management development ? Explain.
10. Explain the future of training and development in the modern era.
11. Write a note on ADDIE model of training.
12. Explain David Kolb's learning style model.
13. Write a note on adult learning theory.
14. What is training needs analysis ? Explain.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Elucidate Donald Kirkpatrick's evaluation model and how it is effective in training.
16. Describe the role of learning and knowledge management in training.
17. Explain the process of strategic training and development.

(2 × 6 = 12 weightage)

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## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

## MBA FIN 7—TREASURY MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all questions.**Each question carries 1 weightage.*

1. Who is a treasurer ?
2. Define internal treasury control.
3. What is tax avoidance ?
4. What do you mean by bankruptcy prediction ?
5. What is dissemination of information ?
6. What do you mean by fund management ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the role of treasure in a financial institution.
8. How to measure treasury performance ? Explain.
9. Explain a bankruptcy prediction model.
10. Explain the need for tax planning.
11. Discuss the various measures of treasury controls.
12. Describe different investor relations programs.
13. Explain the significance of cash management in banks.
14. Explain the role of forex management in liquidity management of banks.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Describe the structure and organisation of treasury management in a financial institution.
16. Explain the different symptoms of bankruptcy.
17. Discuss the different services rendered by Indian Commercial banks.

(2 × 6 = 12 weightage)

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## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

MBA FIN 4—FINANCIAL SERVICES

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer the following.**Each question carries 1 weightage.*

1. What is IPO ?
2. What is lease evaluation ?
3. What is financial analysis in credit rating ?
4. What is General Insurance ?
5. Define factoring services.
6. How primary and secondary markets interlinked ?

(6 × 1 = 6 weightage)

**Part B***Answer any six of the following.**Each question carries 3 weightage.*

7. Write a note on issue of American depository receipts.
8. Explain the nature of services provided by merchant banks in India.
9. Explain the legal aspects and tax implications of leasing.
10. Explain the role of insurance in financial framework.
11. Elucidate the role of ICRA in credit rating.
12. Explain the capital market instruments.

13. Explain the structure of merchant banks in India.
14. Explain the role of financial services in economic development.

(6 × 3 = 18 weightage)

### Part C

*Answer any two of the following.*

*Each question carries 6 weightage.*

15. Discuss the need and the importance of debit cards and the credit cards and its pros and cons.
16. Explain reform developments in Indian capital market.
17. Describe the credit rating methodology generally used by the credit rating agency.

(2 × 6 = 12 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT

## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

MBA MAR 6—RETAIL MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all the questions.**Each question carries 1 weightage.*

1. What is multichannel retailing ?
2. What do you mean by electronic self-label ?
3. What is retail marketing mix ?
4. Define target market.
5. What is commodity segmentation ?
6. What is online retailing ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Describe the socio economic and technological influences on retail management.
8. Describe the shopping decision process by the customers in retail sector.
9. Explain in detail about retail management information systems.
10. Explain the internal and external atmospherics in retail sector.
11. How the retail inventory management will be executed in retail sector ? Discuss.
12. Explain briefly the different Types of store layout.
13. Explain briefly the steps in Strategic retail planning process.
14. Explain the theory of wheel of retailing.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Explain the different merchandise presentation techniques adopted by a retailing shop.
16. 'Human resource management is more important in retailing than in manufacturing firms'. Explain.
17. Explain challenges faced by Indian retailers in the present context.

(2 × 6 = 12 weightage)

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## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

MBA MAR 5—SERVICE MARKETING

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all question.**Each question carries 1 weightage.*

1. What is a Service ?
2. What do you mean by Service Blueprinting ?
3. What are Experience Properties ?
4. What is Service Management Trinity ?
5. What is a Service Factory ?
6. What is Service Recovery ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. What characteristics make services different from goods ? What implications do they have for service marketers ?
8. In what way marketing mix of services different from that of goods ? Explain.
9. What are People and Mental stimulus processing services ? What challenges do they pose to the service marketers ?
10. What are service encounters ? Taking an example, explain the factors in service encounters that are satisfying and dissatisfying.
11. What do you mean by service expectations ? What factors influence service expectations ?
12. Discuss the different types perceived risks in purchasing and using services.
13. Discuss how positioning maps help service marketers.
14. What do you mean by Services cape ? Explain its role in marketing communication.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 6 weightage.*

15. Discuss with examples the factors that have stimulated the growth of service sector in India.
16. What do you mean by High- and Low- Involvement of consumers in the process of production and delivery of services ? Explain with examples as to how the degree of involvement affects service marketing strategy.
17. Select an Educational service of your choice. Using the GAP model, identify the seven service quality shortfalls. Analyse the specific causes of each GAP and suggest strategies to close them.  
(2 × 6 = 12 weightage)

## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

MBA 4.2—STRATEGIC MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer the following.**Each question carries 1 weightage.*

1. What is functional strategy ?
2. State the components of business mission.
3. What is benchmarking ?
4. What is strategic audit ?
5. What is Strategic Surveillance ?
6. What is structural implementation ?

(6 × 1 = 6 weightage)

**Part B***Answer any six of the following.**Each question carries 3 weightage.*

7. Explain the process of external environmental analysis
8. Explain the components of strategic management
9. Explain the techniques of environmental scanning
10. Explain the importance of SWOT analysis
11. Explain the structural considerations in strategy implementation
12. Critically evaluate BCG matrix as a corporate portfolio analysis technique
13. Explain the factors affecting strategic choice
14. Explain how mission statements are formulated

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two of the following.  
Each question carries 6 weightage.*

15. Explain the process of Evaluation and Control.
16. Explain the evolution and importance of business policy and strategic management.
17. Leading Indian e-tailer Flipkart Online Services Private Limited (Flipkart) hit rough weather after being devalued twice in 2016. Mutual investment company Morgan Stanley, in its filings with market regulator US Securities and Exchange Commission (SEC), had reduced the value of its holding in Flipkart by 15.5% in February 2016, pushing Flipkart's overall valuation to below US\$10 billion. According to Morgan Stanley, Flipkart's enterprise value stood at US\$9.39 billion, against around US\$15 billion in 2015. In February 2016, another investor, T Rowe Price Group Inc., also reduced the value of its holding in Flipkart by 15%. According to experts, the devaluation would impair Flipkart's capacity to raise funds in the future. Apart from this, Flipkart was in hot water due to tough competition in the e-commerce space, frequent changes in its top management, government regulations on e-tailers, and diminishing profits. Commenting that Flipkart's strategies were flawed, Media group Network18's founding CEO Haresh Chawla said, "Flipkart is in the middle of a storm of its own making. The ignominy of squandering its first mover advantage to Amazon will only heighten the crisis brewing inside."

Flipkart reportedly lost Rs. 140 million per day in FY 2016. The number of monthly active users on Flipkart had been "significantly declining," in 2016 according to New York-based data analytics firm 7Park Data (See Exhibit III). The minutes per active user declined by 42.6% in the first quarter of 2017 compared to a year earlier. According to industry observers, a series of missteps in 2015 and 2016 had changed the state of the company drastically.

Despite a growth in revenue, Flipkart losses doubled to Rs 23.06 billion in the year ended March 31, 2016, as it battled Amazon to retain leadership in the country. The company posted a loss of Rs 10.96 billion in fiscal year 2015. The e-tailer reported revenue of Rs 19.52 billion during fiscal 2016, a 153% increase compared to its revenue of Rs 7.725 billion in the corresponding period of the previous year. "While Flipkart has made several changes to its organisation structure with a big reshuffle in its top management, the company still requires capital to burn and stay in the game with Amazon. A focus on profitability might keep investors who're looking for exits happy, but if the company isn't able to boost efficiency to continue undercutting the cost of products for customers, it could lose the game," said Alnoor Peermohamed; Principal Correspondent at the Business Standard newspaper...

Questions :

1. Evaluate the rapidly changing Indian e-commerce trends and its effect on Flipkart.
2. Explore future strategies that Flipkart's CEO can adopt to ride the company out of trouble.

(2 × 6 = 12 weightage)

## FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JANUARY 2018

(SDE)

## MBA 4.1—COST AND QUALITY MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer all questions.**Each question carries 1 weightage.*

1. What do you mean by unit cost ?
2. What is marginal costing ?
3. What is flexible budgeting ?
4. Define Budgeting.
5. What do you mean by benchmarking ?
6. What are control charts ?

(6 × 1 = 6 weightage)

**Part B***Answer any six questions.**Each question carries 3 weightage.*

7. Explain the prerequisites of good cost system.
8. Explain different elements of costing.
9. Elucidate the business applications of break-even analysis.
10. Discuss the uses of flexible budgeting.
11. Describe the significance of make or buy decisions.
12. Explain reasons for material price variance.
13. Elucidate the significance of quality management.
14. Discuss the need for quality awards.

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Explain the applications of marginal costing in managerial decisions.
16. Discuss the ISO certification process.
17. Write short notes on :
  - (a) Budgetary control.
  - (b) CVP Analysis.
  - (c) Make or buy decision.

(2 × 6 = 12 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (International Finance)

BUS IF S4 29—ADVANCED FINANCIAL MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions by selecting the most appropriate answer from the options given.  
Each question carries 1 weightage.*

1. The strategy in which the acquirer company puts pressure on the management of the target company by threatening to make an open offer :
  - a) White knight.
  - b) Street sweep.
  - c) Bear hug.
  - d) White squire.
2. Difference between spot price and future price :
  - a) Pay offs.
  - b) Exercise price.
  - c) Spread.
  - d) Basis.
3. Under which method do evaluating foreign investment proposals, each project is assessed without reference to firms other investment :
  - a) Dividend approach.
  - b) NPV method.
  - c) Adjusted present value approach.
  - d) Benefit cost ratio method.
4. Real cost of capital is obtained by dividing nominal cost of capital by :
  - a)  $(1 + \text{inflation rate})$ .
  - b)  $(1 + \text{deflation rate})$ .
  - c)  $(1 - \text{deflation rate})$ .
  - d)  $(1 + \text{inflation rate})$ .
5. When a direct quote of home currency or any other desired currency is not available in the foreign exchange markets ; it is computed with the help of \_\_\_\_\_ rates.
  - a) Spot.
  - b) Cross.
  - c) Forward.
  - d) Future.

**Turn over**



14. Distinguish between triangular arbitrage and geographical arbitrage?  
 15. Explain pay offs for future contracts?

(4 × 2 = 8 weightage)

**Part C***Answer any three questions.**Each question carries 4 weightage.*

16. Explain different funding facilities through which IMF provides BOP support to member countries.  
 17. Describe cost of carry model in perfect and imperfect market environment.  
 18. Explain conflicting interests of stakeholders.  
 19. Explain different investment appraisal techniques.

(3 × 4 = 12 weightage )

**Part D***Case study (compulsory question)*

20. Following is the new balance sheet of weak ltd as on march 31 current year :

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
	(in lakh)		(in lakh)
Equity			
capital (5,00,000			
shares) ...	500	Land and building	180
13% preference			
shares(Rs. 100 each)	100	Plant and machinery	220
12.5% debentures	200	Furniture	30
Debenture interest			
payable	25	Stock	120
Bank loan	75	Sundry debtors	50
Trade creditors	300	Cash at bank	5
		Cost of issue of debentures	5
		Profit and loss account	580
		Preliminary expenses	10
	<u>1200</u>		<u>1200</u>

**Turn over**

The company suffered heavy losses and was not getting on well now it feels that the worst is over and that it holds the potential of earning profits in future. To ensure better future functioning the company adopts the following scheme of reconstruction :

- a) Equity shares are to be reduced to Rs. 25 per share, fully paid up.
- b) Preference shares are to be reduced (with coupon rate of 11% ) to equal number of shares of Rs. 50 each, fully paid up.
- c) Debenture holders agree to forego outstanding interest. They have also agreed to accept new debentures carrying 10 per cent interest.
- d) Trade creditors have agreed to forgo 25 percent of their existing claims.
- e) To make payment of the bank loan and augment the working capital, the company issues 5 lakh equity shares at Rs 25 each ; payable on application. The existing shareholders have agreed to subscribe to the new issue.
- f) While land and building is to be revalued at Rs 300 lakh, plant and machinery is to be written down to Rs. 175 lakh .A provision amounting to Rs. 5 lakh is to be made for bad and doubtful debts.

You are required to show the impact of financial restructuring/reconstruction. Also draw the new balance sheet assuming the scheme of reconstruction is executed.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE EXAMINATION, JULY 2022**

M.B.A. (International Finance)

BUS IF S4 28—ADVANCED PERFORMANCE MANAGEMENT

Time : Three Hours

Maximum : 36 Weightage

**Part A***Answer the following questions by selecting the most appropriate answer from the options given.**Each question carries 1 weightage.*

1. The employer evaluation, performance evaluation, performance review and employee rating are all terms related to :
  - (a) Criterion Appraisal.
  - (b) Employee Development Appraisal.
  - (c) Performance Appraisal.
  - (d) Subjective Appraisal.
2. The forced distribution and ranking are considered as methods of :
  - (a) Comparative methods.
  - (b) Narrative methods.
  - (c) Category rating methods.
  - (d) Behavioural methods.
3. The first step in process of MBO is :
  - (a) Review job and agreement.
  - (b) Develop performance standards.
  - (c) Guided set of objective.
  - (d) Ongoing performance discussion.
4. The systematic process which is used to identify, measure, evaluate, encourage and improve employee performance is classified as :
  - (a) Coaching management system.
  - (b) Development management system.
  - (c) Training management system.
  - (d) Performance Management system.
5. Performance management is always :
  - (a) Goal oriented.
  - (b) Performance Oriented.
  - (c) Sales Oriented.
  - (d) None of the above.
6. Performance evaluation can be defined as a process of evaluating :
  - (a) Past performance.
  - (b) Present performance.
  - (c) Future performance.
  - (d) Past and Present performance.

**Turn over**

7. The management support system tailored to the strategic information needs of top and middle management :
- (a) E-Commerce systems.
  - (b) Strategic Information Systems.
  - (c) Executive Information Systems.
  - (d) Management Information Systems.
8. According to Kaplan and Norton, what should be the main perspective of balanced score card :
- (a) Financial.
  - (b) Learning and Growth.
  - (c) Customer.
  - (d) Internal business process.
9. What is a KPI ?
- (a) A vision statement that outlines a company's successful strategy.
  - (b) An executive officer's ability to lead his division.
  - (c) A performance measurement tool to gauge how a company is doing.
  - (d) A growth strategy that takes competition into account.
10. The information of MIS comes from the :
- (a) Internal source.
  - (b) External source.
  - (c) Both internal and external source.
  - (d) None of the above.

(10 × 1 = 10 weightage)

### Part B

*Answer any four questions.*

*Each question carries 2 weightage.*

11. Explain different types of performance management systems ?
12. Explain the concept of Performance Hierarchy ?
13. Explain the importance of performance management in an organisation ?
14. How do you prevent the corporate failures ?
15. What do you mean by Balanced Score Card ?

(4 × 2 = 8 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

16. Briefly explain the current trends in performance management ?
17. Explain the impact of external factors on strategy and performance ?
18. What are the alternative ways of performance measurement ?
19. Explain various non- financial performance indicators ?

(3 × 4 = 12 weightage)

**Part D**

*Case study (Compulsory)*

20. Symphony Ltd was successful biscuit manufacturer. In the mid-1980's the company faced a problem its performance appraisal system. The system was demotivating the employees than motivating them. Employees were discouraged and disgruntled. Symphony Ltd appraised its employees once in a year. It required them to document their accomplishment and the managers used to assess and assign rating. The rating was on forced distribution. This system resulted in inequitable rating. The company came up with a new system of performance appraisal the new system focused on appraising employees half yearly and the numerical rating system was removed. Further the company prohibited the appraisal guidelines of the use of subjective assessments of performance. Both employee and the manager had to prepare a written document on how well the employee met present performance target. They meet and discuss the performance and provided the feedback, improvements and resolving any differences between them. The new system emphasized both the positive and negative aspects of employee's performance. The discussion was focused on the merits, performance, and relationship with peers and position in salary range.

- a) What should be the elements of a good performance appraisal ?
- b) Give the meaning of old method of performance appraisal followed by Symphony Ltd ?
- c) What did the new system of PA emphasize on ?

(1 × 6 = 6 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (International Finance)

BUS IF S4 27—ADVANCED AUDIT AND ASSURANCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions by selecting the most appropriate answer from the options given.  
Each question carries 1 weightage.*

1. Which one of the following statements best describes the term “assurance services” ?
  - A) The assembly of financial statements based on assumptions of a responsible party.
  - B) Services designed for the improvement of operations, resulting in better outcomes.
  - C) Services designed to express an opinion on historical financial statements based on the results of an audit.
  - D) Independent professional services that improve the credibility of information, or its context, for decision-makers.
2. Which one of the following statements about fraud is correct ?
  - A) Fraud can be intentional or unintentional.
  - B) Fraud always involves misappropriation of assets.
  - C) Fraud always involves the use of deception to obtain an unjust or illegal advantage.
  - D) Fraud is always perpetrated by management, those charged with governance or employees.
3. Which one of the following fraudulent activities constitutes misappropriation of assets ?
  - A) Causing an entity to pay for goods and services not received.
  - B) Omitting, advancing or delaying recognition of events and transactions.
  - C) Concealing, or not disclosing, facts that could affect the recorded amounts.
  - D) Engaging in complex transactions that misrepresent the financial position of the entity.

**Turn over**



**Part B**

*Answer any four of the following.  
Each question carries 2 weightage.*

11. What is 'Forensic Audit' ?
12. What is an Integrated Report ?
13. What is meant by Group Audit ?
14. What is meant by Code of Ethics ?
15. What is Social Audit of companies ?

(4 × 2 = 8 weightage)

**Part C**

*Answer any three of the following.  
Each question carries 4 weightage.*

16. When does an auditor issue unqualified opinion and what does it indicate.
17. State any four important points to be examined by you, as an auditor, in verifying the correctness of bank balance of an Educational Institution which deposits all its collection/receipt in separate collection account of a bank.
18. How would you vouch/verify 'Advertisement Expenses' ?
19. What are the disqualifications for being appointed as an auditor as per the provisions of the Indian Companies Act of 2013 ? (Explain any four).

(3 × 4 = 12 weightage)

**Part D**

**Compulsory question.**  
*6 weightage.*

20. The Nainital Bank Ltd. was having 142 branches all over India by the year ending 31<sup>st</sup> March, 2020. 28 branches of the bank were already covered for concurrent audit and the Bank's Audit Committee decided to include the below mentioned branches for concurrent audit from the year 2020-21. 1. Ambala branch which deals in treasury functions like investments and inter bank borrowings but not in bill re-discounting. 2. Faridabad branch which started foreign exchange business from January 2020. M/s Jawaharlal Associates, Chartered Accountants were appointed as the stock auditors by the Bank's audit committee for two branches for year 2020-21. The Bank's

**Turn over**

management appointed and fixed the remuneration of M/s Jawaharlal Associates, Chartered Accountants as the statutory auditors also for the year 2020-21. for the same two branches for which they were given the assignment of stock audit. In the Panipat branch of the bank there were high value cash deposits in one of the current accounts from April 2020. Your firm has been appointed as the concurrent auditors for the Panipat branch for the year 2020-21. The cash collected by the branch was remitted to currency chest on the very same day but, during the concurrent audit for the month of April 2020 itself the auditor noticed that the branch has not filed the requests sent via e-mail to currency chest for the cash remittance.

You are asked by your senior to verify the high value cash deposits at the Panipat branch. What parameters/ documents will you verify as the concurrent auditor of the branch ?

(1 × 6 = 6 weightage)

CHMK LIBRARY UNIVERSITY OF CALCUTTA

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (International Finance)

BUS IF S4 26—GOVERNANCE RISKS AND ETHICS

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions by selecting the most appropriate answer from the options given  
Each question carries 1 weightage.*

1. Expansion of OECD :
  - a) Organizational Eminence in Corporate Disclosure.
  - b) Organization for Economic Cooperation and development.
  - c) Organization for Enforcement of Corporate Disclosure.
  - d) None of the above.
2. The \_\_\_\_\_ dimension of social responsibility refers to a business's societal contribution of time, money and other resources.
  - a) Ethical.
  - b) Philanthropic.
  - c) Volunteerism.
  - d) Strategic.
3. In terms of Clause 49, which of the following is a mandatory requirement :
  - a) Whistle Blower Policy.
  - b) Performance Evaluation of Board.
  - c) Training of directors.
  - d) Code of Conduct for directors.
4. The people issues faced by the organization under the Triple Bottom Line approach include :
  - a) Climate change.
  - b) Water management.
  - c) Education and literacy.
  - d) Waste management.

5. Pick the correct description of the following term : Utilitarianism is \_\_\_\_\_.
- a) A theory which states that an action is morally incorrect if it promotes the greatest good for the greatest number.
  - b) A theory which states that an action is morally right if it promotes the greatest good for the decision maker.
  - c) A theory which states that an action is morally right if it promotes the greatest good for the smallest number.
  - d) A theory which states that an action is morally right if it promotes the greatest good for the greatest number correct.
6. One of the objectives of the Sarbanes-Oxley Act was to :
- a) Increase the cost of compliance with federal regulations.
  - b) Force foreign companies to delist from U.S. capital market exchanges.
  - c) Improve the quality and transparency of financial reporting.
  - d) Increase the compliance burden for small companies.
7. Which of the following is NOT a feature of the public sector ?
- a) Stakeholder issues are often conflicting.
  - b) Job security is relatively high.
  - c) The culture is highly political.
  - d) Performance related rewards are common.
8. The supervisory Board under the German model is known as :
- a) Aufsichtsrat.
  - b) Vorstand.
  - c) Kiertsu.
  - d) Kyose.
9. Clause 41 of the listing agreement mandates disclosure of financial results on :
- a) Monthly basis.
  - b) Quarterly basis.
  - c) Half-yearly basis.
  - d) Annual basis.
10. Most of the companies begin the process of establishing organizational ethics program by developing
- a) Ethics Training Programs.
  - b) Codes Of Conduct.
  - c) Ethics Enforcement Mechanism.
  - d) Hidden Agendas.

**Part B**

*Answer any four of the following questions.*

*Each question carries 2 weightage.*

11. What is the Principles of corporate legitimacy.
12. Write Short Notes on, CSR - A contract with society.
13. Objectives of Internal Control.
14. Duties and responsibilities of Board of Directors in Corporate Governance.
15. State with an example each as to what the following ethical philosophies mean : (i) Relativism ; and (ii) Virtue Ethic.

(4 × 2 = 8 weightage)

**Part C**

*Answer any three of the following questions.*

*Each question carries 4 weightage.*

16. Why should public administrators encourage greater citizen enrolment ? Explain in perspective of the corporate governance.
17. Elaborate on the COSO Framework of Internal Control.
18. Elucidate the key risk management steps.
19. Discuss the role of Agency theory in Corporate Governance

(3 × 4 = 12 weightage)

**Part D**

20. Case study (compulsory)

Toshiba, a 140-year-old pillar of Japan Inc, is caught up in the country's biggest accounting scandal since 2011. In July 2015, Toshiba Corp president Hisao Tanaka and his two predecessors quit after investigators found that the company inflated earnings by at least \$1.2 billion during the period 2009-2014, According to the division of duties rules of Toshiba, the corporate audit division is in charge of auditing the corporate divisions, the companies, branch companies, and affiliated companies. However, in reality the corporate audit division mainly provided consultation services for the 'management' being carried out at each of the companies, etc (as part of the business operations audit), and it rarely conducted any services from the perspective of an accounting audit into whether or not an accounting treatment was appropriate." the audit committee was neither

**Turn over**

capable nor independent. The three external members of the audit committee had no knowledge of finance and accounting. An ex-Chief Financial Officer (CFO), who was the CFO during the timeframe when accounting irregularities occurred, was the only whole time member of the audit committee. Therefore, the internal audit was not independent of the management. Toshiba is one of the early adopters of the corporate governance reforms initiated in Japan. The corporate governance structure met corporate governance standards.

Time and again cases of corporate governance failures have provided evidence that good corporate governance structure does not necessarily lead to good corporate governance.

Required :

- a) In the light of the above discussion, give your opinion as to what led to the scandal in Toshiba and suggest a remedial procedure in the context of good corporate governance.
- b) What do you think should be the roles and responsibilities of the internal audit committee?

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (International Finance)

BUS IF S4 25—CORPORATE REPORTING

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer the following questions.*

*Each question carries 1 weightage.*

1. What is the underlying concept governing the generally accepted accounting principles pertaining to recording gain contingencies ?
  - A) Conservatism.
  - B) Relevance.
  - C) Consistency.
  - D) Reliability.
2. How should current tax be measured ?
  - A) The total liability, including deferred tax.
  - B) The amount expected to be paid to (or recovered from) the tax authorities.
  - C) The amount calculated on profit at current tax rates.
  - D) The amount calculated on profit at future tax rates.
3. The method used to determine what information to report for business segments is referred to as the :
  - A) Segment Approach.
  - B) Operating Approach.
  - C) Enterprise Approach.
  - D) Management Approach.
4. Which of the following is an example of an intra-group item which is cancelled out when preparing the group statement of comprehensive income ?
  - A) Administrative fees charged by a parent to a subsidiary.
  - B) Management expenses charged by one subsidiary to another.
  - C) Interest payable by a subsidiary to its parent.
  - D) All of the above.

**Turn over**

5. Contingent liabilities are :
- A) Always recognised in the statement of financial position.
  - B) Always disclosed in the notes to the financial statements.
  - C) Disclosed in the notes unless the possibility of an outflow of economic benefits is remote.
  - D) Recognised in the statement of financial position unless the possibility of an outflow of economic benefits is remote.
6. The amount of a provision should be the "best estimate" of the expenditure required to settle the obligation concerned. This estimate :
- A) Should not be adjusted to reflect future events that may affect the amount of the required expenditure, whether or not those events are likely to occur
  - B) Should be the amount that would rationally be paid to settle or transfer the obligation
  - C) Should always be discounted to present value
  - D) Must always be made on the basis of advice from independent experts
7. Diluted EPS can never exceed basic EPS. True or False ?
- A) True.
  - B) False.
8. Which of the following items is always treated as a long-term employee benefit ?
- A) Employee wages and salaries.
  - B) A bonus payable wholly before 12 months after the end of the period in which the related employee services are performed.
  - C) A bonus which is not payable wholly before 12 months after the end of the period in which the related employee services are performed.
  - D) A company car provided for an employee's use.
9. The sources of regulation which comprise the regulatory framework for financial reporting include:
- A) Accounting standards.
  - B) Stock exchange regulations.
  - C) Legislation.
  - D) All of the above.
10. A discontinued operation is defined as a component of an entity which :
- A) Has been disposed of.
  - B) Is classified as held for sale.
  - C) Is expected to be disposed of within the next 12 months.
  - D) Has been disposed of or is classified as held for sale.

(10 × 1 = 10 weightage)

**Part B**

*Answer any four questions.  
Each question carries 2 weightage.*

11. Assess the consequences of not upholding ethical principles in preparation of corporate reports.
12. Apply and discuss the accounting implications of the first time adoption of a body of new accounting standards.
13. Discuss Social reporting.
14. Apply and discuss the accounting for events after the reporting period.
15. Discuss the salient features AS 17 Segment reporting.

(4 × 2 = 8 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

16. After a wedding in 2018 ten people died, possibly as a result of food poisoning from products sold by Swaraj Co. Legal proceedings are started seeking damages from Swaraj but it disputes liability. Upto the date of approval of the financial statements for the year to 31 December 2018, Swaraj's lawyers advise that it is probable that it will not be found liable. However, when Swaraj prepares the financial statements for the year to 31 December 2019 its lawyers advise that, owing to developments in the case, it is probable that it will be found liable.

What is the required accounting treatment :

- (a) At 31 December 2018 ?
  - (b) At 31 December 2019 ?
17. Good Drugs and Pharmaceuticals Ltd. acquired a sachet filling machine on 1st April, 2019 for Rs. 60 lakhs. The machine was expected to have a productive life of 6 years. At the end of financial year 2019-2020 the carrying amount was Rs. 41 lakhs. A short circuit occurred in this financial year but luckily the machine did not get badly damaged and was still in working order at the close of the financial year. The machine was expected to fetch Rs. 36 lakhs, if sold in the market. The machine by itself is not capable of generating cash flows. However, the smallest group of assets comprising of this machine also, is capable of generating cash flows of Rs. 54 crore per annum and has a carrying amount of Rs. 3.46 crore. All such machines put together could fetch a sum of Rs. 4.44 crore if disposed.

Discuss the applicability of Impairment loss.

18. PQR Ltd. is intending to acquire DEF Ltd. by merger and the following information is available in respect of the companies :

	PQR Ltd.	DEF Ltd.
Number of equity shares	10,00,000	6,00,000
Earnings after tax (Rs.)	50,00,000	18,00,000
Market value per share (Rs.)	42	28

Required : What is the present EPS of both the companies ?

19. In 2018 Vinayak Co had taxable profits of Rs. 1,20,000. In the previous year (2017) income tax on 2017 profits had been estimated as Rs. 30,000. The tax rate is 33%.

Required :

Calculate tax payable and the charge for 2018 if the tax due on 2017 profits was subsequently agreed with the tax authorities as :

- (a) Rs. 35,000.  
(b) Rs. 25,000.

Any under- or over-payments are not settled until the following year's tax payment is due.

(3 × 4 = 12 weightage)

#### Part D

**Compulsory Question.**

*It carries 6 weightage.*

20. Onida Ltd presents you with the following Balance Sheet as on 31.3.2019 :

Liabilities	Amount	Assets	Amount
Share Capital		Goodwill	30,000
Equity Shares of Rs. 100 each, fully paid	2,00,000	Land & Building	75,000
7% Preference Shares of Rs. 100 each	1,50,000	Plant & Machinery	1,50,000
Profit Prior to Incorporation	5,000	Patents	15,000
6% Debentures	1,50,000	Stock	1,10,000
Sundry Creditors	1,00,000	Sundry Debtors	75,000
		Cash	2,500
		Preliminary Expenses	12,500
		Profit & Loss A/c	1,35,000
	6,05,000		6,05,000

The following scheme of reconstruction was duly approved :

- (1) 7% Preference shares be converted into 9% preference shares; the amount being reduced by 30%
- (2) Equity shares be reduced to fully paid shares of Rs. 50 each.
- (3) Land and Building be appreciated by 20%
- (4) Debentures be reduced by 20%
- (5) All intangible assets and fictitious assets including patents be written off. Utilise profit prior to incorporation if necessary.
- (6) Equity shareholders to subscribe equity shares of Rs. 50,000. The amount to be utilised for acquiring new Plant & Machinery.

Required :

Prepare the revised Balance sheet immediately after the scheme has been put into effect.

Show any workings required to arrive at the solution.

(6 weightage)

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**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (Health Care Management)

BUS HCM 29—ENTREPRENEURSHIP AND CONSULTANCY IN HEALTHCARE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Defining entrepreneurship ethics.
2. Write short notes on client relationship.
3. What is Consultancy ?
4. What do you mean by economic forecasting ?
5. List out limitations of Entrepreneurship in healthcare.
6. How do you identify new enterprise for healthcare ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

7. Explain functional objectives in planning.
8. How does environment scanning helpful in healthcare ?
9. Discuss the consulting process in health care.
10. What are capability analysis tools in reasoning and decision making ?
11. Write short notes on orienting new employees in hospital.
12. What are the sources of finance ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three of the following questions.*

*Each question carries 4 weightage.*

13. Explain various area of consulting of health care management.
14. What is Joint venture ? Give some examples of Joint venture done between Indian and Foreign countries.
15. Explain in detail the establishment of control systems for efficient entrepreneurship healthcare.
16. Discuss about support systems for new enterprise creation.
17. Explain the importance of professionalism and ethics in consulting consultant.

(3 × 4 = 12 weightage)

**Part D****Compulsory Question.**

18. You are the manager of an outpatient clinic in new large hospital. The hospital's management has been searching for ways of increasing efficiency. They have installed a new computerized record keeping and billing system, but to the surprise of everyone, including you, the expected increase in efficiency was not realized. In fact, efficiency and effectiveness have both fallen off, (i.e., lost records, late billings and incorrect charge-off) and the extent of employee turnover has risen.

You share your manager's concern with the falling productivity and know that your subordinates are also concerned. The problem is to decide what steps to take to rectify the situation.

- a) Analyze and state the problem involved applying management principles.
- b) What is the best decision method to use in approaching and finding solution to this problem?

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (Health Care Management)

BUS HCM 28—RISK AND DISASTER MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is Risk Evaluation ?
2. Define Security Budgeting.
3. What are High Risk Procedures ?
4. What are the causes of Hospital fires ?
5. What do you mean by Diagnostic Imaging ?
6. What is Hospital Disaster Plan ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.*

*Each question carries 3 weightage.*

7. How hospitals be ready for both internal and external disasters ?
8. What are the principles in the layout of a diagnostic X-ray room ?
9. What are the procedures to follow for effective security management in hospitals ?
10. Explain Hospital engineering service.
11. What are the preventions for Hospital Acquired Infection (HAI) ?
12. What is the process of Selection of departmental staff for hospital management ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions. .  
Each question carries 4 weightage.*

13. What are the fire points and escape routes in Hospital buildings ?
  14. Describe patient information record in OPD.
  15. What are the roles of hospital infection control committee ?
  16. Discuss in detail the radiation hazards in hospitals.
  17. How proper waste disposal process is important in preventing hospital infection ?
- (3 × 4 = 12 weightage)

**Part D (Compulsory)**

18. As a Hospital administrator, how do you enhance the quality of risk and disaster management in health care, in a 300 bedded Multi-specialty hospital.
- (1 × 6 = 6 weightage)

....**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)**  
**EXAMINATION, JULY 2022**

M.B.A. (Health Care Management)

BUS HCM 27—HOSPITAL RECORDS MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is active records ?
2. What is computerization of medical records ?
3. What is clinical records ?
4. What is coding of records ?
5. What is the use of medical records ?
6. What is outpatient ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.*

*Each question carries 3 weightage.*

7. What are the objectives of the medical records department ?
8. What is the significance of the retention of medical records ?
9. How do you control the quality of the medical records ?
10. What are the general instructions followed while documenting of the medical records ?
11. What are the different types of medical forms available in the hospital ?
12. What is the importance of standardization of medical registers ?

(4 × 3 = 12 weightage)

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. What are the pre-requisites to conduct Medical Audit ? Discuss the methodology of conducting Medical Audit.
14. Discuss the process of EMMR of medical records in the hospitals.
15. Discuss the history and significance of the medical records.
16. What are the standards followed in the medical records department ?
17. Explain the legal aspects involved in the medical records.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory.**

18. Explain with the diagram the data flow of the patient who has admitted to the hospital for the delivery of the baby in the district government maternity hospital.

(6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A. (HEALTH CARE MANAGEMENT)

BUS HCM 26—BIOMEDICAL AND INNOVATION IN HEALTH CARE INDUSTRY

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is health checkup ?
2. What is an ICU ?
3. What are biotechnology equipments in Hospitals ?
4. What is cardiology ?
5. What is telemedicine ?
6. What is an x-ray ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following.*

*Each question carries 3 weightage.*

7. What are the technical principles of MRI ?
8. What are the basic usage of the radiology equipments ?
9. What are the benefits to patients and doctors in telemedicines ?
10. How does the insurance packages would be beneficial to patients and hospitals ?
11. What are the technical equipments used in ICU ?
12. What are the features and functions of operation theater ?

(4 × 3 = 12 weightage)

Turn over

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Explain the components of HIS with a block diagram.
14. Compare and contrast the features and cost of nuclear medicines and cardiology equipments.
15. “Without bio medical technology doctors cannot treat the patients”—Comment.
16. Discuss the both clinical and non clinical aspects of the telemedicines.
17. Discuss the features and functions of accounting and finance systems.

(3 × 4 = 12 weightage)

**Part D (Compulsory)**

18. The 100 bed government hospital would like to set up cardiology department. Discuss the procedure to buy the bio medical equipments related to cardiology and prepare a report by suggesting the best brands and cost associated with it.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (Health Care Management)

BUS HCM 25—SERVICE QUALITY MANAGEMENT IN HEALTHCARE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all questions given below.*

*Each question carries 1 weightage*

1. Differentiate between services and product.
2. Define services marketing.
3. What do you mean by service experience ?
4. What is quality policy ?
5. What is health care branding.
6. What is customer satisfaction survey ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions given below.*

*Each question carries 3 weightage.*

7. What is integrated marketing of services ?
8. What is customer defined service standards ?
9. Explain service management trinity.
10. Differentiate between service vision and service strategy.
11. What are the characteristics of hospital services.
12. Write a note on employee role in health care service delivery.

(4 × 3 = 12 weightage)

**Turn over**

### Section C

*Answer any three questions given below.*

*Each question carries 4 weightage.*

13. Explain the services marketing mix.
14. Explain service consumer behaviour in health care industry.
15. What are the different models of health care service quality management ?
16. Explain demand and supply management for health care services.
17. Why marketing of tourism services is required in the present world ? Explain.

(3 × 4 = 12 weightage)

### Section D

#### Compulsory question.

18. Over a period of time, MMT managed to survive and overcome its challenges. The changes that swept through India's online travel booking scenario made Indians more open to the idea of using online travel websites and changed MMT's fortunes. In 2003, the Indian railways website, IRCTC (Indian Railways Catering and Tourism Corporation), launched its first website to help Indian railway passengers purchase tickets online. The IRCTC website provided computerized reservation related enquiries about accommodation availability, passenger status, train schedule, and information about train connectivity between any two places.

Similar to airline ticketing, MMT charged a service cost for hotel booking and holiday packages. It claimed that the margins it made from the hotels and holiday packages businesses was double that of the margins made from airline ticketing. In 2007, to give an impetus to the hotels and holiday packages side of the business, MMT re-launched its website with a wider database of hotels. It also made the hotels section more interactive with user reviews (room reviews with actual photos and videos), map search, and ratings on various parameters. The company believed that personalized reviews were impartial and unbiased, prompting more users to consider a hotel. It also started a portal called 'OkTataByeBye' where users could post hotel reviews, tour advice, holiday ideas, and travel reviews.

Over a period of time, MMT like other global online travel companies came to the conclusion that the shrinking commissions from airline ticketing would adversely impact the business in the future. Moreover, after the collapse of a leading LCC in India called 'Kingfisher Airlines', the Indian air industry faced a sharp decline.

MMT had its own technology team that developed various new features for the MMT service. It had its own technology platform that integrated the sales, customer service, and fulfilment operations. MMT claimed that the technology platform was scalable and could be upgraded to handle increased traffic and complexity of products with limited additional investment. In the early 2010s, the team developed an application called 'RoutePlanner' that enabled users to view multiple routes for the same origin-destination pair that could be traversed using various modes of transportation. Keeping the future customer needs in mind, it developed mobile travel technology, along with interactive technologies that enabled realtime content-generation and socialization for consumers.

Over the years, MMT derived higher revenues from the hotels and holiday package businesses than from flight ticketing (See Exhibit IV for Information on Revenues made from Hotels and Holiday Packages Segments). However, the company struggled to become profitable (See Exhibit Va and Vb for an Insight into MMT's Key Financials). Analysts believed that the key reason for the losses of MMT was the rising competition in the Indian OTA space. There was a fierce price war, with all OTAs offering heavy discounts to undercut each other and gain market share. The competition was all the higher in the hotels segment, where the key to success was getting the maximum number of hotels on the OTA platform at the best prices.

- Design a market penetration strategy for a company.
- Formulate a strategy for a company in the highly competitive service industry.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4E T07—HOTEL OPERATIONS MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Write short notes on all the questions.*

*Each question carries 1 weightage.*

1. C-Form.
2. Yield management.
3. Duties of a Bartender.
4. Laying of table.
5. Group check out.
6. Any two public sector hotels.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the sources and modes of reservation.
8. Explain the formalities of housekeeping before the guests arrival.
9. Discuss the duties and responsibilities of restaurant manager.
10. Write a note on waiting at a table by a waiter in restaurant.
11. Explain the importance of guest registration card.
12. Write a note on time share establishments.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Discuss the types of reservations and compare them.
14. Explain the hierarchy of front office and housekeeping departments.
15. Compare and contrast American, French and Russian service.
16. Explain the relevance of Food courts in major hotels with examples.
17. Discuss the emergence of leading MNC chain of hotels and their future.

(3 × 4 = 12 weightage)

**Part D (Compulsory question)**

18. Explain the arrival and departure formalities for :
  - a) Guests booked through online portals.
  - b) Corporate group bookings within India.
  - c) International package tourists.

(6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS4ET05—TRAVEL AGENCY AND TOUR OPERATIONS MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Write short notes on all the questions.*

*Each question carries 1 weightage.*

1. What is PTA ?
2. Explain Travel Loans.
3. Who is a Tour Operator ?
4. Define Service charges.
5. Explain Tariffs.
6. Explain TIM.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Trace the Origin of American express company.
8. Discuss the contemporary factors influencing the travel trade business.
9. What are the functions of Travel agency and Tour Operator ?
10. Explain the various procedures and enclosure documents required for obtaining the Passport.
11. What are the different types of Travel arrangements ? Describe each one of them ?
12. Explain emergency passport and why is it issued.

(4 × 3 = 12 weightage)

Turn over

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. What is the meaning of Linkage and integration ? Explain different types of integration in the travel agency business.
14. Explain the various custom rules for an inbound tourist to India.
15. Why many tour operators fail to obey the responsible tourism practices ?
16. Explain the concept of dynamic packaging.
17. Explain the necessary information to fill the passport and VISA form of Issuance

(3 × 4 = 12 weightage)

**Part D**

*Compulsory Question.*

18. Give an illustration of procedures, documents for setting up of a Travel Agency. Explain the various avenues for revenue generation for a travel agent.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (CUCSS)

BUS 4ES 04—ENTERPRISE RESOURCE PLANNING

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Define ERP.
2. What are the Operating systems required to run ERP software.
3. Give the hidden costs in ERP implementation.
4. What is MPGPRO ?
5. Write examples of any three famous EPR softwares.
6. Define Server.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

7. What are the misconceptions about ERP ?
8. Explain Consultant Intervention.
9. What are the phases of BPR ?
10. What are the three fundamental components of CRM?
11. What is customer segmentation ?
12. What are the Key points to be considered in Vendor contract ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three of the following questions.*

*Each question carries 4 weightage.*

13. Briefly discuss on the competitive advantages and disadvantages of ERP.
14. Explain the guidelines for ERP implementation.
15. Explain the market dynamics and market dynamic strategy.
16. Explain the growth and popularity of internet and its impact on ERP system.
17. Explain the different architecture in ERP.

(3 × 4 = 12 weightage)

**Part D**

**Compulsory question..**

18. How do you develop and implement the ERP package in a construction company. Explain different modules of the package. Also elaborate the process steps.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4E H 05—MANAGEMENT OF TRAINING AND DEVELOPMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Why is the training process important in an organization ?
2. What are the basic principles of learning ?
3. What do you mean by Task Analysis ?
4. What are Facilitation skills ?
5. What is TQM ?
6. What do you mean by Pedagogy ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Describe the Faculty Model of organizing the training department.
8. Elaborate on the Social Learning Theory.
9. Describe the features of an effective Lesson Plan.
10. Explain the process of training for management of change.
11. Discuss the methods for Cost benefit Analysis of a training program.
12. Explain the objectives of Management Development.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Explain the strategic Training and Development process.
14. Describe the Bloom's Taxonomy of Learning.
15. Elaborate on the considerations for designing an effective training program.
16. Discuss the various leadership training techniques adopted by the companies in India.
17. Explain the future trends that are likely to influence training departments in an organization. (3 × 4 = 12 weightage)

**Part D**

**Compulsory question.**

18. *Case :*

Dileep and Ajith had joined A and Z Solutions from the same prestigious business school. They are having very good communication skills and analytical abilities. During their induction program, they had been put through various training exercises. A team learning experiment was conducted in which both of them competed against each other to showcase their abilities. After this training, the fresh batch of trainees was assigned various roles. During their initial days, it was observed that Dileep does most of the things by himself and only shares vital information with others if he finds it necessary. Ajith, on the other hand, is very talkative and loves to go around sharing every bit of information with anyone who entertains him. Moreover, he enjoys working in a team as he needs to bother about working only on a part of the assignment rather than the whole assignment. In professional and personal meetings, they fight over their behaviour while working in a team.

Questions :

1. Do you think the team learning experiment of A and Z Solutions helps in building a trainee's interpersonal skills? Justify your answer.
2. Comment on the behaviour of Dileep and Ajith during the meetings. Suggest the measures to be taken to avoid the recurrence of such fights in the future.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4E H04/IB 04—GLOBAL HUMAN RESOURCE MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. Briefly explain convergence theory.
2. What do you mean by ethnocentric approach ?
3. Define the term repatriation.
4. What are the advantages of Body shopping ?
5. Write any two techniques used in global talent recruitment.
6. Define Participative Management.

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Differentiate between marxist theory and convergence theory.
8. Discuss on various culture factors influencing global HRM practice.
9. Why global compensation management is complicated task ? Explain.
10. Discuss various techniques adopted in global management development.
11. What are the challenges faced by the women in global business ? Explain.
12. Write a short note on HRM practices in USA.

(4 × 3 = 12 weightage)

**Turn over**

### Section C

*Answer any three questions.  
Each question carries 4 weightage.*

13. Explain different International HR strategies with suitable examples.
14. What are the different sources and techniques of global HR recruitment ? Explain.
15. Discuss the collective bargaining process in international perspective.
16. Explain the advantages and disadvantages of 360 degree feedback.
17. What are the innovative HR practices adopted by multinational companies ? Explain.

(3 × 4 = 12 weightage)

### Section D

*Compulsory question.*

18. Case Questions :

Subhiksha Pharma Limited was established in 2001 in Australia and started experiencing abnormal increase in human resource cost by 2004, consequent upon its revised retention policy. The revised retention policy aimed at increase in the salaries of Pharmacists and top level managers more than those of market leaders.

Mr.George, has taken over the charge as new CEO in 2005. Upon his takeover, he began to look for ways to make the organisation more profitable. Throughout his investigation, he determined that the company's human resource cost was too high and is a major cause for dwindling financial position of the company.

Mr.George instructed the HR Manager of the company to downsize the number of employees by 30 per cent creating a saving of Rs.3 billion. The HR Manager offered a counter proposal that it would be wise to expand the production and marketing operations of the company to Asian and Pacific countries by revising the corporate strategy as the market is providing opportunities for Pharmaceutical industry. The CEO just paid a deaf ear to the counter proposal of the HR manager and consequently, the HR manager initiated the downsizing process. The HR manager officially informed the employees the details of the downsizing programme.

The booming pharmaceutical industry enabled the employees of Subhiksha Pharma to find jobs in the competing companies in Japan for almost double their existing salaries. Consequently, all critical employees left the company and the cost of human resources dwindled as expected.

The company's financial position improved slightly in 2007 and the CEO told the HR Manager, that we achieved the goal. But the HR manager replied, "we achieved the goal but we lost an appropriate strategy and our competitors gained a lot by employing our trained and expert staff."

Questions :

1. Who is right : HR Manager or CEO ?
2. Would it be appropriate to modify the strategy based on availability of staff and also when market is favourable ?

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4EF 07/IB 07—FINANCIAL DERIVATIVES

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What are derivatives ?
2. Define SWAP.
3. What do you mean by time value of an option ?
4. What is delta ?
5. Define forward contract.
6. What is volatility ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the differences between future and option contracts.
8. Distinguish between straddle and strangle option strategies.
9. What is Hedging ? What are the various applications of hedging in case of financial derivatives ?
10. Distinguish historical volatility and implied volatility.
11. Explain the role of speculators in derivatives market.
12. Explain the concept of currency swap ? What are the various types currency swap ?

(4 × 3 = 12 weightage)

Turn over

**Section C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Briefly discuss the factors contributing to the growth of financial derivatives.
14. What are options ? Explain various types of options and factors affecting option pricing.
15. Explain Black - Scholes model with suitable examples.
16. What are swaps ? Explain the various types of swaps.
17. What is delta ? Explain delta hedging with example.

(3 × 4 = 12 weightage)

**Section D**

*Answer the following compulsory question which carries 6 weightage.*

18. ABC Securities will need to purchase a security in 90 days. It expects the security prices to rise by that time, so it decides to hedge this risk by buying the security forward. The spot price of the asset is Rs. 5,000. If the interest rate is 7.5 % p.a. Calculate the price of the 90 day forward for the security.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (CUCSS)

BUS 4EF 06/IB 06—RISK MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What do you mean by the term risk ?
2. Narrate the future contracts.
3. Explain foreign exchange risk.
4. Describe liquidity risks.
5. What is Swap ?
6. Define the collar in investing.

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Explain the hedging currency risk.
8. How do you create value with risk management ?
9. Briefly explain the terms duration and convexity.
10. Elaborate the liquidity risks.
11. What is risk adjusted return on capital ?
12. Describe protective put buying hedge strategy.

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Explain the risk management process.
14. Differentiate liquidity risk and interest rate risk.
15. Explain Altman's model of credit risk.
16. Explain how identifying and managing cash flow exposures creates competitive advantage.
17. Differentiate options on futures versus options on physicals.

(3 × 4 = 12 weightage)

**Section D**

*Answer the following compulsory question which carries 6 weightage.*

18. Explain the role of financial derivatives in risk management with suitable example.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4E F05/IB 05—FOREX MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What do you understand by Balance of Trade ?
2. What is meant by Spot prices ?
3. What is Bid Bond ?
4. What is GDR ?
5. What is letter of credit ?
6. What is pre shipment packing credit ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions.*

*Each question carries 3 weightage*

7. Briefly explain the difference between floating rate system and fixed rate system.
8. Explain the various types of Letter of Credit.
9. Explain in detail about the transport documents used for International Trade.
10. Explain the various financing schemes available for promoting exports.
11. What are Special Drawing Rights ? Why were they created ?
12. Explain the effect of exchange rate on Foreign Trade.

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Explain the role of ECGC in promoting exports.
14. What is Bretton Wood's agreement ? Explain the significance of this agreement in International Monetary environment.
15. Explain in detail the factors influencing exchange rate in India.
16. "Derivatives are used for the purpose of risk management". Explain.
17. Excel Exporters are holding an Export bill in United States Dollar (USD) 1,00,000 due 60 days hence. They are worried about the falling USD value which is currently at ₹ 45.60 per USD. The concerned Export Consignment has been priced on an Exchange rate of ₹ 45.50 per USD. The Firm's Bankers have quoted a 60-day forward rate of ₹ 45.20. Calculate :
  - i) Rate of discount quoted by the Bank.
  - ii) The probable loss of operating profit if the forward sale is agreed to.

(3 × 4 = 12 weightage)

**Section D**

*Answer the following.*

**Compulsory question** *which carries 6 weightage.*

18. What are the important factors that should be monitored in determining the movements in an exchange rate ? Explain them.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4EM 07—SERVICES MARKETING

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Write Short notes on all the questions.*

*Each question carries 1 weightage.*

1. What is service marketing mix?
2. What is service management trinity?
3. Explain service vision.
4. Define service strategy.
5. Explain service space model.
6. What is wheel of customer loyalty?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage*

7. Elaborate on the broad categories of services.
8. Write a short note on moment of truth in service encounter.
9. Discuss positioning map in services.
10. Explain the branding strategies in services.
11. Describe the barriers of international trade in services.
12. Explain ethical concerns in service pricing.

(4 × 3 = 12 weightage)

Turn over

**Part C**

*Answer any three questions.*

*Each question carries 4 weightage.*

13. Critically evaluate the growth in services marketing.
14. Elaborate on the service quality models.
15. Discuss the dimensions of service environment.
16. Discuss the social and ethical considerations in marketing of financial services.
17. Outline the characteristics of effective service recovery system.

(3 × 4 = 12 weightage)

**Part D (Compulsory Question)**

18. Case Analysis :

Mr. Anand plans to open multi cuisine restaurant in Kochi. As a service consultant design a service blue print for his project.

(6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (CUCSS)

BUS 4EM 06—RETAIL MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. Define convenience stores.
2. What is the network marketing retail business model ?
3. Define diagonal floor plan in a retail store.
4. Explain international retailing.
5. Define index of retail saturation.
6. Define sell through analysis in merchandising.

(6 × 1 = 6 weightage)

**Part B**

*Answer any four of the following questions.*

*Each question carries 3 weightage.*

7. Explain the wheel of retailing.
8. Elaborate macro environment with regard to retailing.
9. Discuss the classification of retail locations.
10. Visual merchandising is vital in retailing. Justify the statement.
11. Explain different psychological pricing in retail.
12. What are the elements of retail store image ?

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three of the following questions.  
Each question carries 4 weightage.*

13. Briefly discuss on the major retailing decisions.
14. Explain the factors influencing customer purchase decision making process.
15. Discuss on the factors to be considered while designing store layout.
16. Explain why merchandise forecasting is critical to retail success.
17. Examine the critical success factors involved in retail promotion mix.

(3 × 4 = 12 weightage)

**Part D****Compulsory question.**

18. Customer Relationship Management is the backbone of successful retail enterprises. Design a Customer Relationship Management platform detailing the data fields to be captured for analytical purposes.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4E M05—SALES MANAGEMENT

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What do you mean by Vertical Sales Organisation ?
2. What is Sales Job Description ?
3. What do you mean by AIDA ?
4. What are Sales Contests ?
5. What is the relevance of setting standards of performance for the salesmen ?
6. What are the elements of Sales Analysis ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Describe the importance of Sales Management.
8. Elaborate on the process of interviewing the salespersons.
9. Explain the Training Contents required for the salesmen training programme.
10. Elaborate on how salespersons can be motivated successfully.
11. Discuss the types of Compensation Plans.
12. Differentiate between Performance Appraisal and Potential Evaluation.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Discuss the process of designing a sales training programme.
14. Explain the Right Set of Circumstances theory.
15. Describe the steps in designing the salesmen compensation plan
16. Elaborate on the various types of Sales Quotas.
17. Discuss the staging of Sales Meetings.

(3 × 4 = 12 weightage)

**Part D (Compulsory Question)**

18. Case :

Kamtech is a mobile service provider in Kerala with a large distribution network across the state. The sales teams are divided into clusters and the major business is done by the Cochin cluster. The Cochin Cluster has a cluster head along with three Area Sales Managers. Under each Sales Manager, there are around 20 sales executives. Moreover, there are strict geographical area bifurcations for the sales team. Recently it has come to the notice of the management that a large number of arguments have started cropping up between the sales executives because there have been instances of one sales team entering into the territory of other sales teams and trying to lure away the potential clients of the other sales teams. Sometimes, these arguments have even resulted in fistfights paving the way for damaging the reputation of the firm. Nevertheless, the management has noticed that the sales managers internally promote crossing over into other territories and these unhealthy competitions have started affecting the Company's overall sales and profitability.

Questions :

1. What is your opinion regarding territorial bifurcation for managing sales ?
2. Do you think that the sales managers are justified in their actions ?
3. If you are the cluster manager facing such unhealthy competitions, how would you overcome this situation ?

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4C 24—MANAGEMENT CONTROL SYSTEM

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Section A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What are profit centres ?
2. What is Replacement Cost ?
3. What do you mean by JIT ?
4. What is Goal Congruence ?
5. What is flexible budgeting ?
6. What is Revenue Centre ?

(6 × 1 = 6 weightage)

**Section B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. What is Budgetary Control? Explain the steps involved in budgetary control system.
8. Distinguish between Strategic planning & control and Management control.
9. Discuss the main principles of Total Quality Management.
10. Explain the tools used to analyse financial performance.
11. Explain how to implement Performance Measurement System.
12. Briefly explain Analysis of Variance.

(4 × 3 = 12 weightage)

**Turn over**

**Section C**

*Answer any **three** questions.*

*Each question carries 4 weightage.*

13. What is a 'Responsibility Centre' ? Why are they established ? Explain the different types of Responsibility Centres.
14. What is transfer pricing ? Describe the methods for determining the transfer price.
15. "Balanced Scorecard measures are linked from top to bottom and tied to specific targets throughout the entire organisation". - Justify.
16. "Management control in service industries is somewhat different from management control system in manufacturing companies". Critically examine.
17. How does management style affect management control process ?

(3 × 4 = 12 weightage)

**Section D**

*Answer the following **compulsory** question which carries 6 weightage.*

18. Identify various critical components of management control and explain its nature and purpose. Briefly explain the considerations involved in designing management control system.

(1 × 6 = 6 weightage)

**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

(CUCSS)

M.B.A.

BUS 4C 23—INTERNATIONAL BUSINESS

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.  
Each question carries 1 weightage.*

1. What is IPR ?
2. Who is part of BRICS ?
3. Why does a country bother about balance of payment ?
4. Why do we need FDI ?
5. State the advantages and disadvantages of technology transfer route.
6. What is GATT ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.  
Each question carries 3 weightage.*

7. Present the product life cycle theory.
8. Distinguish between Tariff and Non- Tariff Barriers.
9. How do culture influence global trade.
10. "IT is a key enabler in global business". Why ?
11. List down the factors that trigger international business.
12. How does OPEC influence international trade ?

(4 × 3 = 12 weightage)

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. Discuss the drivers that transformed China to a global manufacturing hub.
14. What are the challenges in International Marketing ?
15. Comment on any two multilateral trade agreements in which India is a party.
16. Discuss the various business entry strategies in global business.
17. "Organizations can have different structures to manage business", Comment.

(3 × 4 = 12 weightage)

**Part D**

*Compulsory question. Carries 6 weightage.*

18. India, the world's largest importer of vegetable oils, buys nearly 15 million tonne annually. Of this, palm oil comprises 9 million tonne and the rest 6 million tonne is soyabean oil and sunflower oil. Indian palm oil importers have effectively stopped all purchases from top supplier Malaysia after the government privately urged them to boycott its product following a diplomatic spat, industry and government sources said.

The warning, issued last week, comes almost in parallel with New Delhi's move to restrict imports of refined palm oil and palmolein after Malaysia's Prime Minister criticised India's actions in Kashmir and its new citizenship law.

Consequently, Indian importers were not buying any crude or refined palm oil from Malaysia, at least five industry sources familiar with the matter told Reuters. "Officially there is no ban on crude palm oil imports from Malaysia, but nobody's buying due to government's instructions," said a leading refiner, adding that buyers now import from Indonesia despite paying a premium to prices in Malaysia

The move to effectively block imports from Malaysia could push up the country's palm oil inventories and put pressure on its prices, which set the global benchmark for the oil. Indonesia and Malaysia are the two countries which supply palm oils. There would not be any extra cost to import from Indonesia as the product and price is same, the source added.

Malaysia produces 19 million tonne of palm oil in a year, while Indonesia produces 43 million tonne, the trade data showed.

"It does not make any difference for refiners to import palm oils from Indonesia when the product and the prices are same. Why would refiners take risk when the government has informally asked us not to buy," an industry source said.

Instead of palm oils, India can think of increasing import of soyabean and sunflower oils to boost the domestic supply, the source added.

- (a) Do you think that linking political reasons to international business decisions are justifiable? Why ?
- (b) What may be the impact of official ban by India on import from Malasia on bilateral and multilateral trade agreements ?
- (c) Whether outcomes like this can be cited as a limitation of WTO ?

(1 × 6 = 6 weightage)

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**FOURTH SEMESTER M.B.A. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, JULY 2022**

M.B.A. (CUCSS)

BUS 4C 22—CORPORATE GOVERNANCE

(2016 Scheme)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is corporate ethics ?
2. What is meant by conflict of interest ?
3. Who is a non executive director ?
4. What is cross holding of shares ?
5. What is Global Reporting Initiative ?
6. Distinguish between stakeholder and shareholder ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. Write a note on Cadbury Committee ?
8. Present the Anglo Saxon Model.
9. Bringout the link between Gandhian principles and good governance.
10. Present the essentials of good corporate governance system.
11. What are the highlights of the Enron Fraud ?
12. Present the 4p's of CG.

(4 × 3 = 12 weightage)

**Turn over**

**Part C**

*Answer any three questions.  
Each question carries 4 weightage.*

13. What are the functions of the nominating Committee ?
  14. "Public policy has significant impact on corporate Governance". Substantiate.
  15. Present a couple of world class practices in good corporate Governance.
  16. Comment on the AIG insurance Cases.
  17. Discuss the key aspects of Vigil mechanism.
- (3 × 4 = 12 weightage)

**Part D**

**Compulsory question carries 6 weightage.**

18. The wife of former secretary of scam-tainted Malabar Cements, V Saseendran, passed away at a private hospital in Coimbatore in 2018. According to media reports, Teena (52) who was the main witness in the death of her husband Saseendran and their two sons. She was undergoing treatment in Coimbatore for the last three days.

According to hospital authorities, Teena's kidney reportedly failed, and she passed away after her condition worsened on Saturday. However, relatives of the deceased allege foul play, stating that Teena had nothing more than a fever.

Teena's husband Saseendran was the internal auditor and the secretary of Malabar Cements Limited, a state government-owned cement production firm. On June 24, 2011, Saseendran and his two sons, Vyas and Vivek, were found hanging in their house in Puthussery. Saseendran was forced to quit his job following a Rs 400 crore worth scam that was unearthed in MCL in 2007.

The corruption charges were initiated by VACB, an organisation that worked for the protection of public sector undertakings, based on Saseendran's complaint. Saseendran was then a former employee of the company.

Two days after a charge sheet was filed in the case, Saseendran and his two sons were found dead.

According to Janakeeya Action Council chairperson Joy Kaitharam, it is mysterious that Teena's death comes at a time when the police are investigating her husband and children's deaths. He also stated that the all the witnesses in the corruption case are dying one by one.

Teena's brother Dr Sanal Kumar also reiterated that her death was suspicious as she was only suffering from a fever initially.

- a) Do you consider Mr. Saseendran as a whistle blower ? Why ?
- b) "Scams in Public Sector Undertakings are difficult to get un earthen compared to private sector". Comment.

(6 weightage)

**FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022**

(CCSS)

M.B.A.

BUS4E H05—MANAGEMENT OF TRAINING AND DEVELOPMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What is the importance of Blooms Taxonomy ?
2. What is job description ?
3. What is TAT ?
4. Define Pygmalion effect.
5. What do you mean by job evaluation ?

(5 × 2 = 10 marks)

**Part B***Answer any four of the following questions.**Each question carries 5 marks.*

6. Explain various objectives of management development.
7. Explain various types of costs in training program
8. Elaborate Robert Gagne's nine events of instructions.
9. What are the general need assessment techniques used for training.
10. Discuss various advantages and disadvantages of Customer Model.
11. Explain various benefits of training.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 7½ marks.*

12. Write a note on : a) Expectancy theory ; and b) Adult Learning Theory.
13. Discuss on Donald Kirkpatrick Evaluation Model.
14. Explain in detail the strategic training and development process.

(2 × 7½ = 15 marks)

**Part D**

15. **Compulsory.** Case Study :

The XYZ communications, was established in 2005. It had its plants in six areas in the country. The company provided both in-company and out-company executive development programmes for Apprentice Assistant Executive Engineers. It had a staff college at Bangalore. Programmers were conducted at Staff College for all types of personal. In-company programmes included quality management, participative management, time management etc. universities, Professional Bodies etc., apart from the four permanent and internal faculty. At present all the four permanent and internal faculty. At present all the four permanent faculty positions are vacant.

Evaluation of management development programmes is done as a ritual rather than to make it a part of development process. Evaluation of in-company programme is done at staff college with the objective of knowing the participants learning and to know how for the participants have found the programme useful. The staff college sends no formal feedback to the functional heads of the departments and to the corporate personal and administrative departments. There appears to be no formal system that provides for the feedback from the participant and out-company programmes to their respective functional heads. There exists no evaluation model with pretraining and post-training evaluation and no efforts are made to develop evaluation techniques.

Answer the followings :

- a) Find out the reasons for the unsatisfactory conditions of evaluation of management development programmes ?
- b) How do you improve the conditions of evaluation of management development programmes ?

(1 × 15 = 15 marks)

## FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022

(CCSS)

M.B.A.

BUS 4 E H04/IB 04—GLOBAL HUMAN RESOURCE MANAGEMENT

(2016 Admission onwards)

Time : Three Hours

Maximum : 60 Marks

**Section A***Answer all questions.**Each question carries 2 marks.*

- 1 Define Repatriation.
- 2 What are the objectives of International Human Resource Management.
- 3 Who is an Expatriate.
- 4 What are the functions of International Human Resource Management.
- 5 Define International HRM.

(5 × 2 = 10 marks)

**Section B***Answer any four questions.**Each question carries 5 marks.*

- 6 Explain the benefits of an ethnocentric approach to international staffing.
- 7 What kind of characteristics are important in selecting an individual for an overseas assignment.
- 8 What is IHRM ? How does it differ from domestic HRM ?
- 9 Explain types of International Assignments ?
- 10 Discuss briefly the Brewster and Bournois model of International HRM.
- 11 What are the barriers of global HRM ?

(4 × 5 = 20 marks)

**Turn over**

**Section C**

*Answer any two questions.  
Each question carries 7.5 marks.*

- 12 What are the impact of inter country difference on HRM ?
- 13 Summarise the factors affecting expatriate performance.
- 14 Why do expat failure occur ? How can MNCs minimise such failure ?

(2 × 7.5 = 15 marks)

**Section D Case Study ( Compulsory)**

- 15 Mr. Rajesh , CMD of an Indian branded industry, is planning to expand his company operation in USA. Mr Vasudev from India, Mr.Hu Jinta from China and Ms.Hilary from USA are in final selection round for CEO position. For the other key positions, on a three year term contract Mr.Rahul, Mr. Alex arid Ms. Ella have been selected. If you are in place of Mr Rajesh.
  - i) Whom do you select for CEO position ? Why ?
  - ii) How do you design compensation packages for all ?
  - iii) What is the departure training schedule ?

(1 × 15 = 15 marks)

**FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022**

(CCSS)

M.B.A.

BUS 4E F05/IB 05—FOREX MANAGEMENT

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all the questions.**Each question carries 2 marks.*

1. What do you mean by Euro market ?
2. Explain E.C.G.C.
3. What are floating exchange rate ?
4. Describe open account.
5. What are the purpose of IBRD.

(5 × 2 = 10 marks)

**Part B***Answer any four of the following.**Each question carries 5 marks.*

6. Explain the different types of incoterms.
7. Differentiate between forward and future contract.
8. Enlist and elaborate the types of letter of credit.
9. What are the role and functions of IMF ?
10. What are the factors affecting foreign exchange market ?
11. Explain the process of receiving documentary credit.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two of the following.*

*Each question carries 7½ marks.*

12. Describe the features of Bretton Wood's system ? What are the reasons for the failure of the Bretton Wood's system.
13. Explain the pre shipment and post shipment credit facilities available to exporters.
14. Write a note on evolution of international monetary system.

(2 × 7½ = 15 marks)

**Part D (Compulsory)**

15. The over-the-counter (OTC) derivative market is one of the largest and fastest-growing financial markets in the world. It is a market of complex, sophisticated and potentially high-risk transactions. Yet, in spite of spectacular market losses suffered by names such as Procter and Gamble and Long-term Capital Management (LTCM), the use of OTC derivatives continues to surge.

- (a) Who are the OTC derivative participants ?
- (b) What are the factors generally attributed as the major driving force behind growth of financial derivatives ?

(1 × 15 = 15 marks)

## FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022

(CCSS)

M.B.A.

BUS 4EM 07—SERVICES MARKETING

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. Differentiate between goods and services.
2. What is heterogeneity in services ?
3. What are the extended P's of Service mix ? Explain.
4. Define service marketing.
5. What are the classifications of services ?

(5 × 2 = 10 marks)

**Part B***Answer any four of the following questions.**Each question carries 5 marks.*

6. Explain various characteristics of services.
7. Discuss service trinity in detail.
8. Elaborate various types of service research.
9. Explain the various roles of employees in service performance with suitable examples.
10. Discuss various components of external marketing of services.
11. Explain strategies for managing capacity to match demand.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 7.5 marks.*

12. Discuss the classification of services in detail.
13. How the service failures can be reduced ? Discuss.
14. Describe various factors the effect on service marketing.

(2 × 7.5 = 15 marks)

**Part D****Compulsory. Case Study**

15. McDonald's Corporation is the world's largest chain of hamburger fast-food restaurants, serving nearly 52 million customers daily. Each McDonald's restaurant is opened by a franchisee and affiliate or the corporation itself. McDonald's operate over 31,000 restaurants worldwide, employing more than 1.5 million people. Most restaurants offer both counter service and drive through service with indoor and sometime outdoor seating. Some outlets feature large indoor or outdoor playgrounds with re-designed interiors in golden yellow, equipped with hanging lights. The restaurants will report a new design with less plastic and more brick and wood and offer armchairs, sofas, WiFi connection, tall stools and counters. Plasma TVs will offer news and weather reports, flexible zone will be targeted at families and will have booths with fabric cushion with colorful pattern and flexible seating.

Answer the followings :

- a) How has the company gained consumer insights ?
- b) How McDonald has created service differentiation ?

(1 × 15 = 15 marks)

**FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022**

(CCSS)

M.B.A.

BUS 4C 24—MANAGEMENT CONTROL SYSTEM

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A**

*Answer all the questions.  
Each question carries 2 marks.*

1. Define the term management control system.
2. What is material mix variance ?
3. What is goal congruence ?
4. Explain the management control systems in service sector.
5. What is pareto analysis ?

(5 × 2 = 10 marks)

**Part B**

*Answer any four of the following.  
Each question carries 5 marks.*

6. Explain the various stages of management control process and its features.
7. What is zero budgeting ? Explain the basic steps involved in zero base budgeting.
8. Explain the concept of goal congruence.
9. What are the elements in management control systems ?
10. Write a short note on total quality management.
11. Define transfer pricing. Describe the various transfer pricing methods in detail

(4 × 5 = 20 marks)

**Part C**

*Answer any two of the following.  
Each question carries 7.5 marks.*

12. What do you mean by performance measurement ? Explain the requirements for an effective performance measurement system.

**Turn over**

13. "Motivation, morale, participative management plays crucial role in exercising management control system". Justify.
14. Write a note on variance analysis and its reporting in organization.

(2 × 7.5 = 15 marks)

**Part D (Compulsory)**

15. Prepare a flexible budget for the production of 80% and 100% activity on the basis of the following information :

Production at 50% Capacity	5,000 Units
Raw Material	Rs. 80 per unit
Direct Labour	Rs. 50 per unit
Direct Expenses	Rs. 15 per unit
Factory Expenses	Rs. 50,000 (50) (Fixed)
Administration Expenses	Rs. 60,000 (Variable)

(1 × 15 = 15 marks)

**FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022**

(CCSS)

M.B.A.

BUS4C23—INTERNATIONAL BUSINESS

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What do you mean by Matrix Organizational Structure ?
2. What is Free Trade Area ?
3. What is Common Market ?
4. What is Balance of Payment ?
5. What is Licensing ?

(5 × 2 = 10 marks)

**Part B***Answer any four of the following questions.**Each question carries 5 marks.*

6. Write the difference between centralized and decentralized Structure.
7. Explain in detail the Approaches in International Business.
8. Explain in detail the Theory of Mercantilism.
9. What are the Political factors to be considered while deciding to do business internationally ?
10. What are the main functions of WTO ?
11. What are the different Forms of Licensing ?

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 7½ marks.*

12. Explain the factors influencing Globalization.
13. Explain in details , the different types of international operations Control.
14. Explain the Selection Criteria for International Assignments.

(2 × 7½ = 15 marks)

**Part D**

*(Compulsory- Case Study)*

15. The Japanese are obsessed with cleanliness. Young people in Tokyo wash their hair almost every day. Because of fear of germs, marketers sell pens that dispense antiseptics and bicycles with handle grips which resist germs.

Cash is favoured form of wedding gift. Any self respecting Japanese will give only virgin money at wedding. In case that a person does not have time to get to the bank (before it closes), the second best, thing is the clean ATMs. There ATMs sanitise and press bill/currencies before disbursing them to the customer. Many deposited in these machines is fed through a roller, heated to 392 degrees and cleaned of 95% of certain staphylococcus bacteria.

In Japan the ideogram for the number 4 can also be read as death. Therefore consumer goods shipped to Japan in packages of 4 have experienced limited sales. On the other hand 3or5 are considered as luckier. Japanese ladies are not comfortable with the word Diet and do not admit that they are dieting by drinking something.

*Questions :*

- a) Under which category of environmental classification, above information can be grasped.
- b) Assume that you own a company in Japan. How the above information affects your business. Specify.

(1 × 5 = 15 marks)

**FOURTH SEMESTER P.G. DEGREE EXAMINATION, APRIL 2022**

(CCSS)

M.B.A.

BUS 4C 22—CORPORATE GOVERNANCE

(2016 Admissions)

Time : Three Hours

Maximum : 60 Marks

**Part A**

*Answer all questions.  
Each question carries 2 marks.*

1. Define whistleblowers.
2. What is corporate code of conduct ?
3. According to Cadbury Committee, what are the roles of board of directors ?
4. What are objectives of corporate governance ?
5. What is the role of ethics in corporate governance ?

(5 × 2 = 10 marks)

**Part B**

*Answer any four of the following questions.  
Each question carries 5 marks.*

6. Explain various principles of OECD.
7. Explain various types of Whistle Blowers.
8. Write a note on German Model.
9. What are the obligations of corporate governance towards investors ? Explain.
10. What are the powers of Audit Committee ?
11. Explain various approaches to CSR.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 7½ marks.*

12. Elaborate SEBI Guidelines on corporate governance.
13. How the SOX Act Affects Senior Corporate Managers ? Justify
14. Write a note on : (a) Indian model ; and (b) Japanese Model.

(2 × 7½ = 15 marks)

**Part D (Compulsory)**

15. *Case Study :*

Kamala knew that something was wrong when Jagan got back at his desk. Jagan had been with Akash and Akash for twenty years. He was sincere, hardworking and also a strong supporter of the company. Kamala joined this accounting firm one year ago, after passing her C.A. exam. One morning, Jagan was moody and upset. When Kamala was wishing him a good morning, Jagan said: "Look here, Kamala, I have been denied a senior position. I am working 60 hours per week for the last 20 years. This company wants me to wait for some more time". Kamala asked him, "What are you going to do?". Jagan replied, "I don't know". Later on, Jagan began behaving in different way. He used to come late and go early. On a Sunday, when Kamala went to office to collect some papers, she noticed Jagan was copying some software used on auditing and consulting. Jagan began to do some consulting work for small firms. He also said that long-term service was not recognized in that company. Kamala was disturbed by this even.

Questions :

- (a) What are the ethical issues in this case ?
- (b) Do you have some suggestions for this company ?

(1 × 15 = 15 marks)