

01/12/2023

Paper / Subject Code: 46001 / Logistics & Supply Chain Management

TYBMS - Sem - V
NOV - 2023

[Time: 2½ Hours]

[Marks:75]

Please check whether you have got the right question paper.

- N.B.**
1. Answer **all** the questions.
 2. The Marks are assigned on the R.H.S.
 3. Draw Illustrations, **diagrams** and **Schedules** wherever necessary.
 4. Use of **simple calculator** is allowed.

Q.1) A) Choose the Correct Alternative: (any 8) (08)

1. _____ refers to supply chain practices that strive to reduce energy and environmental footprints in terms of freight distribution.
(Inbound Logistics, Green Logistics, Outbound Logistics, SCM)
2. The downstream supply chain is: _____
(Exclusively inside an organization, involved with procurement of material from suppliers, the distribution of products or delivery of services to customers, buying raw materials)
3. RO-RO concept means: _____
(Roll On-Ride Off, Ride On-Ride Off, Roll Off-Roll On, Roll On - Roll Off)
4. _____ is the disadvantage of Private Warehousing.
(Tax Benefits, Less Costly in long term, Flexibility, High start-up cost)
5. The _____ Order should also be complete in terms of all aspects of service from order receipt to delivery coupled with error free invoicing.
(Quick, Perfect, Small, Imperfect)
6. _____ is the cheapest mode of transportation over long distances.
(Water, Air, Rail, Road)
7. What does the acronym EDI stand for?
(Enterprise Data Information, Electronic Data Infrastructure, Enterprise Data Interchange, Electronic Data Interchange)
8. LASH means _____
(Lighter Aboard Ship, Last Aboard Ship, Lighter Aboard System, Last Aboard System)
9. _____ is concerned with a firm's ability to satisfy customer's requirement in timely manner.
(Minimum Inventory, Rapid Response, Price stabilization, Quality)
10. Which of the following is not an area to responsibility for a logistics manager?
(Inventory, Marketing, Warehousing, Purchasing)

B. State whether the following statement is TRUE or FALSE (Attempt Any 7 Questions) (07)

1. Golden Quadrilateral refers to Highway network connecting four Metropolitan cities.
2. Containerisation provides ease of handling.
3. The primary purpose of logistical packaging is to prevent damage of the product.
4. Service quality is an internal measure of performance measurement

5. RFID Stands for Radio Frequency Inventory Distribution
6. Global SCM is only to do with International sourcing.
7. Recycling is not a part of Reverse logistics.
8. Birdy Back-is a combination of roadways and airways and is generally used in international shipments.
9. To prevent temporary storage in a warehouse, cross docking can be used.
10. ABC categorization is based on value and volume of the inventory

- Q.2) a) Distinguish between Logistics and Supply chain management. (08)
- b) Explain the concept of packaging also explain its functions and Advantages. (07)

OR

- c) From the following data, calculate a 3 period weighted moving averages from 4 th Month to 8 th Month, with weights as 3, 2 and 1. The largest weight is being assigned to most recent period and current Demand Value. (10)

Period (Month)	1	2	3	4	5	6	7	8
Demand in Units	160	170	190	200	220	230	250	?

- d) Explain in detail Role of IT in Logistics. (05)

- Q.3) a) Define and explain the concept of customer service also explain its elements (08)
- b) What is Global supply chain? Illustrate its objectives and advantages. (07)

OR

- c) Explain any 8 principles for designing efficient material handling systems. (08)
- d) Compare public warehouse with private warehouse. (07)

- Q.4) a) Define Buffer Stock, Safety Stock, Lead Time and Re-Order Stock Level (ROL).
Daily consumption of a raw material in the production process is 500 units. Lead time for delivery is 5 Days. Company's policy is to keep a safety stock equal to two day's daily consumption to guard against stock out. Calculate Re-Order Level. (08)

- b) Distinguish between 3PL AND 4PL Logistics with suitable examples (07)

OR

- c) Explain importance and Principles of Transportation. Also discuss Transportation functionality. (08)

- d) What is logistical infrastructure? Explain Containerisation and its Benefits (07)

Q.5) A) Swayam Fabrics one of the leading brand in India for gents clothing, initially the company started marketing quality shirts and trousers for common man with reasonable pricing. The company adopted the policy of better products at affordable prices. Slowly and gradually company started catering middle and higher class gents' customers and also expanded their product range which included pants, suits and other men's accessories.

The philosophy of company is "Outsourcing". The cloth and thread are supplied by the company to garment factories and the labour is also outsourced. The quality control aspect of Swayam Fabrics is very careful, who ensures quality of finished products offered to the customers. The products are produced in standard size and in large quantities thereby availing the benefits of economies of scale.

There are about 40 company owned outlets in Mumbai. These outlets are fed by the company central store as per the orders received from the outlets. They use company owned tempos as a mode of transport for the inbound and outbound activities. Even though there are many brands of readymade garments available in the market, the company strongly believes that quality is their strength and don't want to compromise on this issue.

- a) Bring out the factors contributing to the success of Swayam Fabrics (07)
b) What do you mean by 3PL? Explain its advantages and disadvantages. (08)

OR

B) Write short notes on: (any 3) (15)

- a) Activity Based Costing
b) Green Logistics
c) Logistics park
d) Merits and Demerits of Air Transportation
e) Reverse Logistics
-

T. Y. B. M. S. - Sem - I

Nov-2023

Marks: 75

Duration: 2 ½ Hrs.

NOTE: -1. All Questions are compulsory.

2. Figures to the right indicate full marks.

Q1. A. Fill in the blank. Answer any 8 out of 10

(8 Marks)

1. risk is a loss may occur from the failure of another party to perform according to the terms of a contract?

a) Credit b) Currency c) Market d) Liquidity

2. Financial derivatives includes?

a) Stock b) Bonds c) Future d) None of these

3. By hedging a portfolio; a bank manager

a) Reduces interest rate risk b) Increases re investment risk c) Increases exchange rate risk d) None of these

4. A long contract requires that the investor

a) Sell securities in the future b) Buy securities in the future c) Hedge in the future d) Close out his position in the future

5. Hedging by buying an option

a) Limits gain b) Limits losses c) Limits gain & losses d) Has no limit on losses

6. An option allowing the owner to sell an asset at a future date is a

a) Put option b) Call option c) Forward option d) Future contract

7. Composite value of traded stocks group of secondary market is classified as

a) Stock index b) Primary index c) Stock market index d) Limited liability index

8. is the minimum amount which must be remained in a margin account?

a) Maintenance margin b) Variation margin c) Initial margin d) None of these

9. The amount paid for an option is the

a) Strike price b) Discount c) Premium d) Yield

10. Futures contracts are more successful than interest rate forward contracts because they:

a) are less liquid b) have greater default risk c) are more liquid d) have an interest rate tied to the discount rate

Q1. B. True or false. Any 7

(7 Marks)

1. Derivative is a contract written on given underlying

2. Equity options are options on individual stocks.

3. Commodity future market in India is regulated by Forward Market Commission.

4. The difference between future and spot price is initial margin.

5. Insurance companies manage risk by risk pooling.

6. Binomial model breaks down the time to expiration into number of time intervals.

7. Option seller has no obligation but only right.

8. If a speculator is bearish, she will buy security.

9. Lot size is contract size.
10. Expiry date is the first date on which contract is traded.

Q2. Attempt a, b or c, d.

- a. What is imperfect hedge? What are the reasons for imperfect hedge? 7.5
b. Differentiate between forwards and future. 7.5
OR
c. Calculate arbitrage free pricing of a 2-month contract of SBI if it is currently traded at 210.15/- and funds can be borrowed at 8 %. Is the future price contango or backwardation? 7.5
d. What will be the price of a 2-month forward contract of Fox Ltd, if spot price is Rs 465/- per share and rate of interest is 11%, assuming no dividend is paid? 7.5

Q3. Attempt a, b or c, d.

- a. Ms R is bullish on Timber Ltd. She purchased call option with strike price 820/- paying premium of Rs 30/-. Calculate her profit /loss in following situations and also draw pay off diagram if price on expiry is - 750, 700, 900, 820,850 7.5
b. Explain the following terms with the help of an example. 7.5
1) Premium
2) M2M
3) Strike price

OR

- c. What are the factors affecting option premium? 7.5
d. Why should one invest in Commodity Market? Explain the reasons. 7.5

Q4. Attempt a, b or c, d.

- a. What are the different types of settlement? 7.5
b. What are the functions of NSCCCL? 7.5
OR
c. What is VAR? Explain one method to measure VAR. 7.5
d. Explain the participants in commodity market. 7.5

- Q5. a. Differentiate between hard and soft commodities traded in commodity market? 7.5
b. Explain clearing mechanism in derivative market. 7.5

OR

Q5. Short notes. (Any 3)

1. M2M Margin.
2. Limit order.
3. Call option.
4. Backwardation.
5. Contango.

Time: 2:30Hrs.

T. Y. B. M. S. - Sem - V
Nov-2023

Marks: 75

Q1 State whether true or false (Any 8)

(8)

1. Performance _____ is a practical approach to share, compare and transfer internal functions and processes
 - a. Monitoring
 - b. benchmarking
 - c. review
 - d. issue

2. _____ drives organizational performance
 - a. change
 - b. development
 - c. culture
 - d. people

3. _____ is a sequence of position held by a person during the course of his working life.
 - a. Career
 - b. Goals
 - c. Hierarchy
 - d. structure

4. MBO technique of appraisal is a _____ approach.
 - a. Behavioural
 - b. Trait
 - c. Result
 - d. opinion

5. _____ is an ethical dilemma faced by employee
 - a. Value Conflict
 - b. Underperforming
 - c. Stress
 - d. politics

6. _____ based pay provides for pay progression to be linked to performance
 - a. Competence
 - b. Team
 - c. Result
 - d. behaviour

7. The _____ framework provides clarity up front to employees who will be evaluated against the goals.
 - a. SMART
 - b. PDCA
 - c. Competency
 - d. ISO

8. Performance _____ is the first step in performance management.
 - a. Planning
 - b. Monitoring
 - c. Appraisal
 - d. ethics

9. _____ should be considered as the foundation of performance evaluation.

- a. ethics
- b. value
- c. culture
- d. HR

10. _____ is the first phase in the evolution of performance management

- a. Annual Confidential Reports
- b. Measuring Objectives & Goals
- c. Holistic System Management
- d. PMS

Q1 (B) Match the following: (Any 7)

	A	B
1	Halo Effect	a) Component of PMS
2	Underperformers	b) Unethical Performance management
3	Profit Sharing	c) Performance Monitoring
4	Fifth Phase of PMS evolution	d) Regular informal meeting
5	High Performance Team	e) Mentoring
6	Japanese Model	f) Rater bias
7	Check in meetings	g) Pay for performance
8	Regular Reviews	h) Life time employment
9	Managerial Malpractice	i) Shared Vision
10	GAP analysis	j) System and performance driven

Q 2. A. What is the difference between Performance Management and Performance Appraisal (8)

B. What is the Performance Management Cycle (7)

OR

Q2. A. Discuss the linkage of performance management with other HR functions (7)

B. What is Contribution based pay. Explain advantages and disadvantages (8)

Q3. A. Write a short note on High performance teams (7)

B. What are the strategies for effective implementation of performance management (8)

OR

Q3. C. What is performance benchmarking? Explain its importance (8)

D. What is the role of technology in Career Planning and development? (7)

Q4. A. What are the steps for setting Performance Criteria (8)

B. Elaborate on the Pyramidal model of career planning (7)

OR

Q4. A. Explain the benefits of career planning for the employee and organization (8)

B. 'An ethical work culture creates a positive work environment and increases productivity'. Discuss (7)

Q5. A. Discuss the role of mentor in managing underperformers (7)

Q5. B. Define Potential Appraisal. Explain the steps in Potential Appraisal (8)

OR

Q5. Short Notes (3 out of 5) (15)

a. Underperformer

b. mentoring

c. Performance Appraisal

d. BARS

e. Behaviour Based Approach

Time: 2:30Hrs.

T. Y. B. M. S. - Sem - V

Marks: 75

Nov - 2023

(8)

Q1 State whether true or false (Any 8)

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 - c. review
 - d. issue

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 - d. ethics

3. The first step in selling process is objection handling.
- 4. Collaboration refers to ignoring the issues that gave rise to the conflict.
5. Sales quota is also called as sales target.
6. Approach is a step in selling process.
7. Wholesalers and distributors are the same.
8. Delphi method maintains confidentiality.
9. Digital communication is without accountability.
10. Sales people do not face ethical dilemma.

2a. What is meant by Sales Management and explain its roles. (08)

2b. What is meant by CRM and Discuss its features. (07)

OR

2c. Discuss any three structures of sales organisation (08)

2d. Discuss the role of intermediaries (07)

3a. Explain the various reasons for unsuccessful closing. (08)

3b. Write a note on sales quota (07)

OR

3c. What is meant by Sales forecasting .Explain the methods of Sales forecasting. (08)

3d. Discuss the steps involved in the process of selling? (07)

4a. Enumerated the functions of wholesalers. (08)

4b. What are the factors affecting distribution strategy? (07)

OR

4c. What is meant by channel policy? Explain the various areas it covers. (08)

4d. What are the methods to resolve conflicts? (07)

5a. Elaborate on indirect methods of supervision and control of sales force. (08)

5b. Bring out the new trends in sales and distribution management. (07)

OR

5c. Write Short Notes (Any 3) (15)

1. Selling skills
2. Ethics in sales management
3. Sales Management Audit
4. Win –Win Strategy
5. Communication process

7/12/2023

T.Y.B.M.S.

T.Y.B.M.S. Sem. IV

Nov-2023

Marks: 75

Time: 2 1/2Hrs

NB (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

(1)(A) Select the most appropriate answer from the option given below (Any 8)

(8)

1. _____ department generates revenue to the organisation.
a. Accounts b. Sales c. Marketing d. Customer care
2. _____ has presented many new opportunities along with new challenges.
a. Globalisation b. Trade c. Management d. Orientation
3. Advantage of CRM _____
a. customized business b. improves overall relationship with customers
c. software based d. one on one
4. Forecasting method widely used by collecting questionnaire from potential buyers is called as _____ method.
a. customer survey b. Delphi Sales c. hierarchy d. user expectation
5. There are _____ types of channel conflicts.
a. three b. four c. five d. six
6. Five style of conflict resolution developed by _____
a. Peter Drucker b. Kenneth Thomas c. Joseph Luft d. Philip Kotler
7. Distribution audit is _____ and fair evaluation identifying key areas for improvement in channel control.
a. biased b. unorganised c. unbiased d. organised
8. _____ reflects the performance of the distribution channel.
a. Reports b. Budgets c. Target d. Profile
9. _____ is called as zero level distribution channel.
a. Direct marketing b. indirect marketing c. vertical marketing d. horizontal marketing
10. KRA stands for
a. Key result area b. Keep reward area c. Key revenue area d. Keep result area

(1)(B) Select whether the following statements are True or False. (Any 7)

(7)

1. MIS operates with speed and accuracy.
2. Distribution ensures that products reach consumers as wanted by them at the right time and at the right place.

- B. State whether the following statement is True or False (ANY SEVEN) [7 marks]**
- i. E-commerce is a part of E-business.
 - ii. World Wide Web was created by British Scientist Tim Berners-Lee.
 - iii. A Domain Name is the website name. It is the address where Internet users can access a website.
 - iv. Unified Payments Interface (UPI) is a system that powers multiple bank accounts into a single mobile application.
 - v. E-auction consists of on-line buying and selling of shares and other financial instruments.
 - vi. E-Commerce law involves payment, delivery and e-signature for B2C transactions only.
 - vii. Search Engine Marketing (SEM) is an unpaid approach.
 - viii. A payment gateway is a service that gives a merchant the ability to perform real time credit or debit card authorization from a website over the internet.
 - ix. Electronic Clearing Service is a retail payment system that can be used to make bulk payments.
 - x. Spam is unsolicited email.

- Q.2 a. Define E-commerce. State and explain the features of E-commerce. [8marks]**
b. Bring out the difference between Traditional Commerce and E-commerce. [7 marks]

OR

- Q.3 c. Explain the Environmental factors that affect E-commerce. [8marks]**
d. Discuss the advantages of E-commerce to Businesses and Consumers. [7 marks]
a. What are the principles of web site design? [8marks]
b. Which areas can EDI be implemented in? [7 marks]

OR

- c. What are the steps in launching an E-Business? [8marks]**
d. Explain the bricks and click business model in E-Business. [7 marks]

- Q.4 a. Discuss the issues relating to Privacy and Security in E business? [8marks]**
b. Explain different types of Electronic Payment System. [7 marks]

OR

- c. Explain the features of Electronic Payment System. [8marks]**
d. Discuss Smart Cards? What are its benefits? [7 marks]

- Q.5 a. What do you mean by Digital Marketing? Discuss its latest developments and strategies. [8marks]**

- b. Explain the Advantages and Disadvantages of Digital Marketing? [7 marks]**

OR

- Q.5 Write note on the following (ANY THREE) [15 marks]**

- i. M-commerce
- ii. Supply Chain Management
- iii. E Money
- iv. Search Engine Optimization
- v. Content Marketing.

Time: 2 Hrs.30 Min.

Max. Marks:75

XW-2023

Instructions:

1. All the questions are compulsory.
2. All the questions have internal choice.
3. Figures to the right indicate maximum marks.

Q.1 A. Fill in the blanks (ANY EIGHT) [8 marks]

- i. _____ is a benefit of E-commerce.
 - a. Cost savings
 - b. Touch and feel
 - c. Privacy issue
 - d. Resistance to change
- ii. Writing reviews on Google Play Store is _____ E-commerce.
 - a. C2B
 - b. B2B
 - c. C2C
 - d. B2G
- iii. A consumer in search of a personal loan compares various quotations on website, is an example of _____ E-commerce.
 - a. C2C
 - b. B2B
 - c. C2B
 - d. B2C
- iv. There is a global business reach just by creating a _____ and uploading it on the server.
 - a. retail store
 - b. computer cyber
 - c. website
 - d. small business
- v. _____ is the exchange of data or business documents between two or more businesses.
 - a. CRM
 - b. EDI
 - c. ERP
 - d. SCM
- vi. _____ consists of various aspects like privacy, authenticity and message integrity.
 - a. payment gateway
 - b. order processing
 - c. transaction security
 - d. process linking
- vii. _____ means unauthorized access.
 - a. network security
 - b. stealing
 - c. internet penetration
 - d. hacking
- viii. _____ Marketing consists of specific activities designed to promote a product, service or business by an organization.
 - a. Content
 - b. Viral
 - c. Influencer
 - d. Podcast
- ix. _____ is a free service that allows internet users to pull audio files from a website to listen on their computers or mobiles.
 - a. Vodcasts
 - b. Podcasts
 - c. Blog
 - d. Press release
- x. X (formerly Twitter) is a _____ micro blogging service that allows registered members to broadcast short posts.
 - a. free
 - b. chargeable
 - c. costly
 - d. paid

- 7) Customers do not participate in the production process of the service.
- 8) A blue print should create a script for the employees as well as the customers that can help in identifying potential problems or failures.
- 9) Customer action takes place between line of visibility and line of interaction.
- 10) Car rentals, vending machines and telecommunications are highly tangible services.

Q2. Answer the following questions

- a) Evaluate the factors that have led to the growth of service sector in India (08)
- b) Define services and explain the concept of Goods and Service Continuum (07)

OR

- c) What are the major challenges faced in marketing of services with respect to its unique characteristics? (08)
- d) Explain the service marketing triangle and how it is critical to successful service marketing. (07)

Q3. Answer the following questions

- a) What are the different ways of distributing services? Evaluate the benefits and challenges of franchising as an option (08)
- b) Discuss the different strategies and methods that can be adopted for effective pricing of services. (07)

OR

- c) Explain the concept of the service flower used while conceptualizing a service product (08)
- d) Bring about the importance of Human resource/people in a service industry especially with respect to the roles that they perform. (07)

Q4. Answer the following questions

- a) Define service productivity and discuss the methods that organizations can adopt for managing productivity (08)
- b) Explain the benefits of Benchmarking and state the different levels of benchmarking. (07)

OR

- c) Explain the GAP model of service quality with the help of a diagram. (08)
- d) State strategies that can be adopted to overcome demand and capacity constraints. (07)

Q5. a) What is Transnational Strategy and what are its features also state the factors favouring transnational strategy. (15)

OR

- b) Write a note on (any three) (15)
 - i. Recent Trends in Health care sector
 - ii. Unethical Practices in Service Sector.
 - iii. Impact of service recovery
 - iv. Blueprinting
 - v. Positioning strategy for services

04/12/2023

T. Y. B. M. S. *Sam V*
Total Marks: 75

Nov-2023

Time : 2½ hrs

Instructions:- All questions are compulsory
Figures to the right indicate full marks

Q1. A) Choose the correct option from the multiple choices (any Eight) (08)

- 1) When services do not have any accompanying goods they are called,
a) Intangible goods b) Tangible services c) Pure services d) perishable services
- 2) _____ Qualities are difficult or impossible to evaluate even after consumption or usage.
a) Experience b) Credence c) Search d) none of the above
- 3) Internal marketing is also referred to as _____ the promise.
a) Setting b) delivering c) Enabling d) keeping
- 4) Service gap is the gap between expected service and _____ service.
a) Future b) desired c) adequate d) perceived
- 5) Zeithmal developed research tool called _____ to measure customer satisfaction and understand how customer perceives value in a service.
a) Gap model b) Zone of tolerance c) service triangle d) SERVQUAL model
- 6) "Unused or underutilised services are economic waste" is a result of _____ characteristic of service.
a) Perishable b) heterogeneous c) Inseparable d) transferable
- 7) Which of the following is not a tangible dominant.
a) Soap b) automobile c) mobile phone d) investment banking
- 8) The service marketing triangle suggests that there are _____ type of marketing that must be successfully carried.
a) 2 b) 3 c) 4 d) None of the above
- 9) When level of involvement is temporary in nature & is specific to a particular need it is called as _____ involvement.
a) Enduring b) Situational c) habitual c) continuous
- 10) _____ pricing method encourages a customer to expand his dealings with the service provider.
a) Bundling b) Relationship c) benefit driven d) Flat rate

B) Answer true or false (any seven) (07)

- 1) Physical evidence is not an extended 'P' of service marketing.
- 2) Moment of truth is a service encounter where the customer interacts face to face with the service provider.
- 3) Spamming is not always considered an unethical practice in service marketing.
- 4) Two services are not the same that means they are Inseparable.
- 5) Services can be branded but cannot be patented.
- 6) Supplementary services provide the necessary differentiation and enhances value and appeal of the core service.

- Q2.** (a) Why should organizations have employee relations strategy? (7)
(b) What are the HR strategies used for enhancing work performance? (8)
- OR**
- (x) Explain the advantages of strategic HRD. (7)
(y) Discuss the retention strategies used by organisation. (8)
- Q3.** (a) Define SHRM. Discuss the feature of SHRM. (8)
(b) Explain the difference between Traditional HRM and SHRM. (7)
- OR**
- (x) Explain the Compensation Policy. (7)
(y) What are the components of Resourcing Strategy? (8)
- Q4.** (a) What is International HRM discuss the features of IHRM. (8)
(b) What is employee Competency? Explain the types of competencies. (7)
- OR**
- (x) Explain Employer branding and benefits of Employer Branding. (7)
(y) Discuss the advantages of E-Recruitment. (8)
- Q5.** (a) What are the ways to manage HR Shortage and surplus? (7)
(b) Explain in brief the Involvement model of SHRM? (8)

OR

Q5. Short Notes (Any Three) (15)

1. Types of HR policies
 2. Strategic HRM and Business Performance
 3. Strategic Recruitment and Selection
 4. Reward Strategy
 5. Components of the Business Strategy
-

5/12/2023

T. Y. B. M. S. *Sem V*

(2 1/2 Hours)

Total Marks: 75

HW-2023

- NB: (1) All Questions Compulsory Subject to Internal Choice
(2) Figures to the right indicates Full Marks

Q.1. (A) State whether the following Statements are True or False (Any Eight). (8)

- Linking or aligning business, teams and individual objectives is HR integration.
- CSR energizes, directs and sustains human behavior.
- HR practitioners may act as the guardians of organizations values concerning people.
- Strategic HRD promotes a learning culture.
- An excellent compensation strategy just to differentiate one organization from other.
- Written mode of communication must be promoted among the employees for better transparency.
- Regular revival of policies is not required as to make them suitable in the changing business environment.
- HRP refers to the knowledge, education, training, skills and expertise of firm workers.
- Benchmarking is likely to be beneficial for an organization to improve its competitive performance.
- Job satisfaction not always related to good pay structure.

(B) Choose the Correct Answers (Any 7) (7)

- An _____ Audit is conducted to obtain a score on the HR Scorecard.
a. Finance, b. Operations, c. Marketing, d. HR.
- _____ measure generally involves output divided by input.
a. Productivity, b. Cultural, c. Profit, d. Process.
- _____ is based on the stakeholders approach.
a. Environment, b. Market, c. dividend, d. Balance Score Card.
- Social Values and customs have to be respected; otherwise the employees may be _____.
a. Happy, b. offended, c. confident, d. none
- Policies help managers to take prompt _____.
a. Decision, b. career, c. promotion, d. none
- SHRM is to ensure that _____ is fully integrate with strategic planning.
a. HRP, b. HRD, c. HRIS, d. HRM
- SHRM involves three steps namely forecasting strategy _____ and implementation.
a. Planning, b. organizing, c. formation, d. design.
- The _____ strategy is a steering wheel for getting the strategic employee.
a. Training, b. development, d. recruitment, e. performance
- A sound HR policy should not include _____ information.
a. Fair, b. clear, c. ambiguous, d. applied.
- _____ is not a way to handle employee surplus.
a. Freeze recruitment, b. Early retirement, c. lay off, d. recruit new employee.

Q2.

- a. Discuss the need of corporate communication. (8)
- b. Explain various factors influencing corporate image (7)

OR

- c. Explain Copyright Act and Law of Defamation in brief. (8)
- d. Explain importance of ethics in corporate communication. (7)

Q3.

- a. Discuss the significance of public relation. (8)
- b. Discuss the legal and socio cultural issues in public relations. (7)

OR

- c. Discuss Social Exchange theory of PR with relevant examples. (8)
- d. Discuss the reasons for growth of public relations. (7)

Q4.

- a. How can the management organize employee communication? (8)
- b. Discuss in brief the impact of crisis. (7)

OR

- c. Explain the various PR tools in financial communication. (8)
- d. How will u build effective media relations if you are the PR manager? (7)

Q5.

- a. What are the steps involved in making a business blog. (8)
- b. Write a brief note on E Branding. (7)

OR

- c. Write short notes on (Any 3): (15)
 - 1. Corporate Identity
 - 2. Digital Piracy
 - 3. Trust Building
 - 4. Web Conferencing
 - 5. Types of Corporate Blogs

02/12/2023

Paper / Subject Code: 46002 / Corporate Communication & Public Relations

T.Y.B.M.S. - Sem - V
Nov - 2023

Duration: 2.5 hrs

Maximum Marks: 75

Note:

1. All questions are compulsory.
2. Draw well labelled diagrams where necessary.
3. Figures to the right indicate full marks.

Q1. A. State whether the following statements are True or False: (Any 8)

(8)

1. Corporate communication also incorporates corporate social responsibility.
2. Free speech encourages open communication.
3. Public relations division can act as image makers for the organisation.
4. Edward Bernays is considered as the founder of the modern public relations.
5. All people have the same idea of recreation.
6. Situational theory looked at the behavioural patterns of publics.
7. When company aims to attain sustainable growth media relations becomes very important.
8. Interactive video interviews facilitate two way communications.
9. Business partners cannot be called as financial public.
10. A blogpost need not have title.

Q1. B. Match the Column: (Any 7)

(7)

A	B
1. Udata Punjab	a. Virtual Meetings
2. RTI	b. Facebook
3. Economic Issues	c. Cost and Benefit
4. Tele Conferencing	d. Meetings and Reports
5. Social Networking	e. Inflation
6. Social Exchange Theory	f. Quality Goods and Services
7. Internal Communication	g. Jargons and Dress Code
8. Corporate Image	h. Online Piracy
9. Corporate Identity	i. Access to Records
10. RSS	j. Uses XML Language

- 3) The group incentive can be based only on piece rate.
- 4) Short term incentive is mostly given to senior general and functional area executives.
- 5) Golden parachute is linked to life insurance of the employees.
- 6) Merit pay consists of an increase in percentage of all the allowances.
- 7) The impact of Bargaining Theory of Wages is dependent on the involvement of trade unions and the profitability of the organization.
- 8) Profit sharing can never be on individual basis.
- 9) Human Resource Accounting is the process of estimating the cost benefit of investments on human resources with a view to assessing their value to the organisation.
- 10) Pay structures should be appropriate to the culture, characteristics and needs of the organization and its employees.

Q2) a) Define Compensation. Explain financial components of a compensation plan. [8]

Q2) b) Explain the internal factors that influence of compensation plan. [7]

OR

Q2) c) Explain various compensation models. [8]

Q2) d) Write a detailed note on 3 P's of compensation. [7]

Q3) a) Define Incentive plan. What are the various types in incentive plans? [8]

Q3) b) Write a detailed note on 'Technology and Incentives' [7]

OR

Q3) c) Describe in detail, 'Types of Wage Differentials' [8]

Q3) d) Write in detail about "Subsistence Theory of Wage" [7]

Q4) a) Who is a special group? What incentives are given to special groups. [8]

Q4) b) Elaborate 'Cafeteria Approach' with the help of an appropriate example. [7]

OR

Q4) c) Define Human Resource Accounting. Explain HRCA. [8]

Q4) d) Define 'Golden Parachute. How to make a Severance Agreement? [7]

Q5) a) Explain the Payment of Wages Act, 1936 in detail. [8]

Q5) b) Explain the Equal Remuneration Act 1976. [7]

OR

Q5.C. Write short notes: (any 3) [15]

1. Describe the primary objectives of compensation plan.
2. Explain 'Residual Claimant Theory'
3. Write a note on Human Resource Value Accounting (HRVA).
4. Write a note on Gratuity Act 1972.

4/1/2023

T. Y. B. M. S. - Sem - V
NW - 2023
Marks: 75

Duration: 2.5 Hours

N.B 1) All questions are compulsory.

2) Figures to the right indicate the maximum marks.

Q.1 (A) Choose the correct answer and rewrite the statement. (Attempt any eight) (8)

1. _____ is also called as salary structures.

(A) Accidental Insurance (B) Wage Levels (C) Cost of Living (D) Compensation

2. 3 P's of compensation does not include _____.

(A) Pay for Position (B) Pay for Period (C) Pay to the Person (D) Pay for Performance

3. Job evaluation helps to assess the real _____ of the job.

(A) Performance (B) Skills (C) Net Worth (D) Need

4. _____ have a great economic & social significance.

(A) Wage Differentials (B) Wage Rate (C) Rewards (D) Compensation

5. _____ are the standards and benchmarks of pay packages to different groups or hierarchy of employees.

(A) Compensation Plan (B) Compensation structure (C) Payout policy (D) Record Maintenance

6. As per Factories Act No adult worker shall be required to work in factory for more than _____ hours in any week

(A) 45 Hours (B) 36 hours (C) 48 hours (D) 60 hours

7. _____ invites suggestions from the workers to reduce the reduction of cost of operation.

(A) Profit sharing plan (B) combination plan (C) Scanlon Plan (D) Piece work plan

8. _____ values human resources on the basis of the economic concept of opportunity cost.

(A) Historical cost approach (B) Replacement cost approach (C) Competitive bidding method (D) Future cost

9. _____ is also known as severance package or termination agreement.

(A) Pension (B) Gratuity (C) Provident Fund (D) Golden Parachute

10. Employee's share to EPF is _____.

(A) 12% of The Basic + DA (B) 12% of Basic (C) 10% of The Basic + DA (D) 10% of Basic

Q.1(B) State whether the following statements are True or False. (Attempt any Seven)

(7)

1) Compensation management is an integral part of human resource management.

2) Job Based Compensation Plan is the traditional and widely used form of compensation plan.

Calculate the expected return and standard deviation of return on both the stocks and advise to invest in one of them. (08 Marks)

2. (D) The security return of Koo Ltd. and market returns are given below:

Particulars	1	2	3	4	5	6	7
Return on security of Koo Ltd. (%)	10	13	15	14	15	18	20
Market Return (%)	14	16	18	20	22	24	26

Calculate Beta on security of Koo Ltd. (07 Marks)

3.(A) Distinguish between Fundamental Analysis and Technical Analysis. (08 Marks)

3.(B) Give a brief note on Systematic Risk and Unsystematic Risk. (07 Marks)

OR

3. The Balance Sheet of Livspace Pvt. Ltd. as on 31st March 2023 was as under:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
6,000 Equity Shares of Rs. 100 each fully paid	6,00,000	Fixed Assets	8,70,000
10 % Preference shares	3,00,000	Investments	2,00,000
General Reserve	1,80,000	Inventories	1,80,000
9 % Debentures	2,50,000	Debtors	1,75,000
Bank Overdraft	90,000	Cash & Bank	45,000
Sundry Creditors	85,000	Advance Salary	40,000
Outstanding Expenses	55,000	Preliminary Expenses	50,000
Total →	15,60,000	Total →	15,60,000

Market Price per Share

Rs. 230

Dividend per share

Rs. 20

Calculate:

- Liquid Ratio
- Earnings Per Share
- Price-Earnings Ratio
- Dividend Pay-out Ratio
- Dividend Yield Ratio

(15 Marks)

OR

4. (A) Define Portfolio Management. Explain the steps in the process of Portfolio Management. (8 Marks)

(B) Explain Elliott Wave Theory in Brief. (7 Marks)

OR

4/12/2023

Paper / Subject Code: 46003 / Finance: Investment Analysis & Portfolio Management

T. Y. B. M. S. - SEM - IV
MAY - 2023
Marks: 75

Duration: 2.30 hours

- NB: (1) All questions are compulsory having internal option.
(2) Figures to the right indicate marks allocated to each question.
(3) Simple calculator is allowed.**

1. (A) Match the columns and rewrite the sentence. (Any 8) (08 Marks)

	Group - I		Group - II
i.	Equity share	a.	Controllable
ii.	Mutual Fund valuation	b.	Modern Portfolio Theory
iii.	Debenture	c.	Reducing the risk of loss
iv.	Post Office Saving Scheme	d.	Time factor
v.	Systematic Risk	e.	Own Fund
vi.	Expected Return	f.	NAV (Net Asset Value)
vii.	Unsystematic Risk	g.	Debt Funds
viii.	Risk-return trade-off	h.	Tax Saving Investment
ix.	Diversification	i.	Uncontrollable
x.	Portfolio revision	j.	Probability

1. (B) Give True or False: (Any 7) (07 Marks)

- The maximum deduction which can be claimed under section 80C is Rs. 1,50,000.
- India is the highest consumer of gold in the world.
- The maximum maturity of Treasury bill is 3 years.
- Stock Market Index is the method of showing the overall performance of all the companies listed in Stock market with a single number.
- NIFTY is the stock market Index of India's Bombay Stock Exchange.
- SML is a linear relationship between expected return and systematic risk.
- The Dow Theory consist of 3 types of market movement.
- An Oscillator is a technical analysis tool.
- The RSI was developed by J. Welles Wilder.
- Charting helps to analyse and interpret the price trends of an underlying.

2. (A) What are the factors influencing for the selection of Investment Alternatives.

Explain in brief.

(08 Marks)

(B) Explain the types of Investors.

(07 Marks)

OR

2. (C) The security return on stock of Multi Ltd. and Metal Ltd. under different status of economy are given below:

Particulars	Boom	Low Growth	Stagnation	Recession
Probability	0.35	0.25	0.20	0.20
Return on stock of Multi Ltd. (%)	50	45	30	25
Return on stock of Metal Ltd. (%)	45	50	40	30

4.(C) The information for three portfolios is given below:

Portfolio	Average Return on Portfolio (%)	Beta	Standard Deviation
Pen India Ltd.	18	0.9	0.48
Balaji Telefilms Ltd.	19	1.4	0.38
Warner Bros.	22	1.1	0.28
Market Index	24	1.0	0.32

Compare these portfolios on performance using Sharpe and Treynor Measures. Risk free rate of return is 8%. **(08 Marks)**

4.(D) The following information the securities are as follows:

Securities	Expected Return (%)	Beta
Godrej Interio	22	1.5
Durian	21	1.2
Nilkamal Ltd.	23	0.8
Market Return	24	1.0

If the risk-free rate is 7%. Calculate returns for each security under CAPM. Identify the securities are undervalued or overvalued or at par and advise to Invest.

(07 Marks)

5. Dr. Vinod Raina, aged 62 years a Practicing Senior Doctor. He is having Rs. 1,50,00,000 investible fund.

- Advise him for Investment avenues available to him which will give maximum return?
- Explain the advantages and disadvantages by investing in the specific avenues.

(15 Marks)

OR

5. Give Short Notes on: (Any Three)

(15 Marks)

- Small Cap and Large cap
- NSDL and CDSL
- Portfolio Management Decision
- Technical Analysis
- The Random Walk Theory

11/12/2023

Paper / Subject Code: 46015 / Elective: Finance: Risk Management

T. Y. B. M. S. - Sem - V

Duration: 2 Hours: 30 Minutes

Nov-2023 Maximum Marks: 75

Note:

- 1) All questions are compulsory, subject to the internal choice.
- 2) Figures to the right indicate marks allotted on the question.
- 3) Use of Simple Calculator is allowed.
- 4) Working should form part of your answer.

Q1.a State whether the following statement are True or False (any 8) (8)

1. Risk and Return have direct relationship with each other.
2. Corporate Governance does ensure transparency.
3. Beta is used to calculate market risk of a Portfolio or Security.
4. Risk Identification is a continuous process.
5. Risk assurance service is an Independent Professional Service.
6. Equity risk is the risk that arises from volatility of exchange rate.
7. In SWOT analysis Strength is an external factor.
8. Stakeholders can be within the organisation only.
9. ULIP stands for United Link Insurance Plan.
10. As per IRDA regulation surveyor to be appointed within 24 hours

Q1.b Match the column (any 7) (7)

A	B
1. Risk	a) arrangement between a bank & insurance company.
2. Derivatives	b) Legal uncertainty
3. Decision Tree Analysis	c) Standardized contract
4. Life Insurance	d) right to buy
5. Surveyors	e) Report to management
6. Risk control and compliance	f) Key amendment to Insurance Act
7. Call option	g) Protection from Financial Loss
8. Future Contract	h) Flow diagram
9. Legal Risk	i) Futures & Option
10. Bancassurance	j) Uncertainty

- Q2. a) Define Risk. Explain the Risk Management Process. (7)**
b) Explain various investment strategies to reduce risk. (8)

OR

- Q2. p) Given below are the returns of Son Ltd under various economic conditions. (7)**

Economy condition	Probability	Returns (%)
Boom	0.25	7
Low growth	0.25	10
Stagnation	0.30	14
Recession	0.20	19

- i. Calculate Expected Returns and
- ii. Standard Deviation of Son Ltd.

q) You are required to calculator Beta factor for Moon Ltd. (8)

Year	Return (%)	Market (%)
1	13	15
2	14	16
3	15	17
4	13	14
5	12	12

Q3. a) Explain the term Forward, Futures and Options. (7)
 b) How to identify risk with the help of SWOT Analysis. (8)

OR

Q3. p) Discuss System Audit Significance in Risk Mitigation. (7)
 q) Explain the Enterprise Risk Management Matrix. (8)

Q4. a) Explain Three Lines Defense Model. (7)
 b) Explain challenges of Risk Assurance. (8)

OR

Q4. p) How to response stakeholders expectation. (7)
 q) Discuss Risk Management and Corporate Governance. (8)

Q5. a) Expected losses are given in the table below: (7)

Loss Value (in Rs.)	Probability
50,000	0.30
10,000	0.60
0	0.10

Find the fair premium if:

- Policy provides full coverage
- Underwriting cost = 12% of pure premium
- Claims are paid at the end of the year
- Interest rate = 8%
- Expected claim cost = Rs.900
- Fair profit = 10% of pure premium

b) Write a note on Non-life Insurance. (8)

OR

Q5. Write Short notes on (Any Three) (15)

- Market Risk
- Sample Risk Register
- Importance of Risk Governance
- Role of Actuary
- Bancassurance

- Q.3) A) Explain the causes of Employee in discipline. (8)
B) Discuss the methods of settling Industrial disputes. (7)

OR

- C) Explain the different types of strikes. (8)
D) What are the causes of Industrial Disputes? (7)

- Q.4) A) What are the objectives of Trade Unions? (8)
B) State the right and privileges of a registered trade union. (7)

OR

- C) What is the process involved in collective bargaining. (8)
D) Discuss the importance of collective bargaining. (7)

- Q.5) A) Discuss Trade Union Act, 1926. (8)
B) Elaborate the Industrial Dispute Act, 1947. (7)

OR

- C) Write short notes: (Any Three) (15)

- I. Privatisation.
- II. Strikes.
- III. HMS.
- IV. Retrenchment.
- V. Industrial Tribunal.

#11/2/2023

Paper / Subject Code: 46009 / Finance: Wealth Management

T. Y. B. M. S. - Sem - V

Time: 2:30Hrs.

NOV-2023

Marks: 75

Q.1.

(a) Multiple Choice Questions: (any 8)

(08)

- 1) SIP stands for _____
 - (a) Systematic interest plan
 - (b) Systematic investment plan
 - (c) Systematic innovation plan
 - (d) Systematic inclination plan

- 2) Normal yield curve is _____
 - (a) Upward sloping curve
 - (b) Humped curve
 - (c) Downward sloping curve
 - (d) A line that plots interest rates

- 3) TDS means _____
 - (a) Tax deducted at source
 - (b) Tax deducted at start
 - (c) Tax deducted at sum
 - (d) Tax deducted at system

- 4) Credit risk applies to debt investments such as _____
 - (a) Shares
 - (b) Bonds
 - (c) Mutual Funds
 - (d) Gold

- 5) Deduction u/s 80 D for senior citizens is Rs. _____
 - (a) 20,000
 - (b) 25,000
 - (c) 50,000
 - (d) 75,000

- 6) Deduction for self disability can be claimed under _____
 - (a) Sec 80C
 - (b) Sec 80D
 - (c) Sec 80E
 - (d) Sec 80U

- 7) _____ Will is invalid in the eyes of law.
 - (a) Mutual
 - (b) Sham
 - (c) Duplicate
 - (d) Concurrent

- 8) _____ has direct impact on wealth creation.
 - (a) Economic outlook
 - (b) Income rate
 - (c) Interest rate
 - (d) Erratic cashflows

- 9) _____ is one of the most preferred tax planning instrument in India as it's a Government scheme.
- (a) PF
(b) PPF
(c) FD
(d) Life Insurance plan

10)

_____ = Assets - Liabilities

- (a) Balance Sheet
(b) Net Worth
(c) P&L
(d) Investment
- (b) State whether the following statements are true or false: (any 7) (07)

- 1) TDS is based on the principle of pay as you earn.
- 2) Hostility is a code of ethic.
- 3) Hindu undivided family is not defined in Income Tax Act.
- 4) Life insurers are not health insurers.
- 5) Longevity risk is the risk of outliving your savings.
- 6) Travel insurance is a type of general insurance .
- 7) Issue of new shares for cash results in Cash inflow.
- 8) Retirement planning takes into account all emergencies.
- 9) House property loss can be set off against salary income.
- 10) Unemployment is one of the most popular lagging indicator.

Q.2. Attempt A,B or C,D

- (a) What is the scope of Wealth Management? (08)
- (b) What are the leading economic indicators of the economy ? (07)

OR

- (c) Mr.Guru is an individual submits the flowing information relevant for AY 2022-23 Find out the net taxable income of Mr.Guru for AY 2022-23 applying the provisions of set off and carry forward of losses. (15)

Particulars	Rs.
Income from Salary computed	80,000
Income from House Property	
House I	25,000
House II	(35,000)
Income from Business	
Business I (Non-Speculative)	54,000
Business II(Non Speculative)	(14,000)
Income from Long Term Capital Gains	30,000
Income from Other sources	
Interest on debentures	1,000
Lottery winnings	8,000

You are also informed that:

He spent Rs.1,500 as collection towards interest on debentures allowed to be deducted u/s 57 as expenditure.

He has the following carry forward losses:

Business losses-Rs.10,000 (AY 2013-14)

Long term Capital losses –Rs.35,000(AY 2015-16)

Q.3. Attempt A,B or C,D

- (a) What are the principles of Insurance? (08)
 (b) What is Passive Asset Management ?What are the advantages and disadvantages? (07)

OR

- (c) Ms.Kaahini purchased a house property for Rs.5,00,000 on 27th September 1999. She made the following additions to it. (08)

Cost of construction of first floor in Financial Year 2002-03 is Rs.4,00,000

Cost of construction of second floor in Financial Year 2003-04 is Rs.6,00,000

Fair market value of property on April 1,2001 was Rs.7,00,000.

She sold the property on 25th September ,2022 for 1,00,00,000. She paid a brokerage of Rs.1,30,000 for the sale transaction.

The CII for financial year 2022-23 is 331, 2002-03 is 105, 2001-02 is 100 & 2003-04 is 109.

Compute the Capital gain of Ms.Kaahini for the Assessment Year 2022-23.

- (d) Following is the Balance Sheet of Shrihan Ltd. Find out Debt Ratio, Debt Equity Ratio, Current Ratio and Liquid Ratio. (07)

Balance Sheet

Liabilities	Amount	Assets	Amount
Equity share capital	4,00,000	Fixed Assets	8,00,000
P&L a/c	8,000	Debtors	2,20,000
Mortgage Loan	3,20,000	Stock	2,20,000
Reserve	80,000	Cash	20,000
Bank Overdraft	92,000		
Creditors	3,60,000		
TOTAL	12,60,000	TOTAL	12,60,000

Q.4. Attempt A,B or C,D

- (a) What is Ratio Analysis and what are its important advantages? (08)
 (b) What is Passive Asset Management ?What are the advantages and disadvantages? (07)

OR

- (c) Following are the details of Mr.Himalay for Assessment Year 2022-23. (08)

- a) Salary =Rs.1,00,000 pm
 b) Income from house property Rs.25,000 pm
 c) Interest on savings a/c Rs.14,000
 d) Interest on Fixed Deposit a/c Rs.42,000
 e) Interest on PPF a/c Rs. 12,000
 f) Insurance premium paid Rs.1,00,000
 g) Mediclaim premium for himself and spouse Rs.30,000
 h) Mediclaim premium of senior citizen parents Rs.35,000

Compute the net taxable income of Mr.Himalay after allowing deductions under chapter VI-A.

- (d) Assuming the total tax liability of Sumit Ltd. is Rs.3,00,000 for PY 2021-22 . (07)
 Calculate the advance tax due and instalments.

Q.5 Attempt A,B or short notes.

- (a) What is Retirement Planning and what is its need and purpose?
(b) What is a Will? What are the types of wills?

(08)

(07)

OR

Q.5 Write Short Notes on (any three)

- 1) Yield Curve
- 2) Principle of Utmost good faith
- 3) Health Insurance
- 4) Public Provident Fund
- 5) HNWI

(15)

Time: 2 ½ Hours

Marks: 75

A) State whether the following statements are True or False: (Any 8)

08

- 1) Dividend can be paid to lenders of funds.
- 2) R.D.D. is usually estimated as percentage of debtors.
- 3) Trade Receivables are always shown under current Liabilities.
- 4) Shareholders funds are always non-current.
- 5) Capital profit realized in cash can be used for paying dividend.
- 6) The underwriting commission can be more than 10%.
- 7) Unmarked applications are known as direct applications.
- 8) Inventory is a non-monetary item.
- 9) Foreign currency is a currency other than home currency.
- 10) Dividend is always calculated on Market Value of the security.

Q.1 B) Match the following: (Any 7)

07

Group A	Group B
1. 10% Debentures	a. Ethics
2. Goodwill	b. Laws
3. Marked Applications	c. Accounting of Foreign Currency
4. Underwriting Commission	d. Reporting Currency
5. Ex- Interest	e. Added to cost
6. Brokerage on Purchase	f. Excluding interest
7. Home Currency	g. Maximum 5% in case of shares
8. AS-11	h. Bears stamp of underwriters
9. Rules that must be followed by all	i. Intangible Assets
10. Rules expected to be followed by all	j. Long Term Borrowings

Q.2 From the following particulars of Urvashi Ltd., prepare Profit and Loss statement for 31-3-2022 as per revised schedule.

15

Particulars	Amount
Opening stock of Finished Goods	1,50,000
Closing stock of Finished Goods	30,000
Cost of Materials Consumed	1,75,000
Sales	5,00,000
Interest Received	25,000
Depreciation	5,000
General Expenses	10,000
Salaries and Wages	50,000
Interest on Debentures	5,000
Provision for Taxation	50,000
Transfer to General Reserve	10,000

OR

Q.2. Tejpal Ltd exported goods to Happy Ltd from USA worth US \$ 50,000 on 15th February 2021 when exchange rate was ₹ 65 per US \$. 15
The payment was received in installments as under:

Date	Amount of Installment US \$	Exchange Rate per US \$
10/1/21	10,000 (Advance)	₹66
15/3/21	20,000	₹67
10/4/21	15,000	₹66
10/5/21	5,000	₹64

Tejpal Ltd closes its books every year on 31st March. On 31st March 2021, the exchange rate was ₹ 68 per US \$.
You are required to pass Journal Entries in the books of Tejpal Ltd. for the year ended 31st March, 2021 and 31st March, 2022. Also prepare Foreign Exchange Fluctuation account in the books of Tejpal Ltd.

Q3. Manish Ltd has authorized capital of 1,00,000 equity shares of ₹ 10 each. Company issued 60,000 shares at a premium of ₹ 2 each. The entire issue was underwritten by Jay, Ajay and Vijay in the ratio of 5:3:2 respectively. 15
Applications were received for 48,000 shares out of which marked applications were as follows:

Jay	24000 Shares
Ajay	8550 Shares
Vijay	12450 Shares

Underwriters are entitled to get 5% commission on issue price.
You are required to:

- Find out the net liability of underwriters
- Pass Journal Entries in the books of Manish Ltd.

OR

Q3. From the following is the trial balance of Vikas Ltd., prepare the Balance Sheet of the company as on 31st March 2021 as per Schedule III of the Companies Act. 15

Trial Balance as on 31st March 2021

Debit	₹	Credit	₹
Advances to employees	3,00,000	Equity Share Capital	52,00,000
Cash at Bank	3,64,320	Capital Reserve	60,000
8% Govt. Bonds	3,36,000	Loan from SBI	8,00,000
Premises	48,59,940	Provision for Tax	7,64,000
Patents	10,00,000	Bills Payable	1,85,120
Discount on issue of shares (unwritten off)	25,000	Short term loan from bank	4,90,200
Trade Receivables	3,66,240	Unpaid dividend	64,800
Stock in trade	3,55,600	Profit & Loss A/c	42,980
	76,07,10		76,07,100

Q.4. During the year ended 31st March 2021 Mr. Virat bought and sold the following 12% Debentures of ₹100 each of Cherry Ltd. Interest being payable on 1st April and 1st October each year. 15

Date	Particulars
1 st June, 2020	Bought 300 Debentures at ₹92 Ex-interest
1 st September, 2020	Bought 100 Debentures at ₹94 Cum-Interest
1 st December, 2020	Sold 200 Debentures at ₹95 Ex-interest
1 st February, 2021	Bought 150 Debentures at ₹98 Cum-Interest

Books are closed on 31st March every year. You are required to prepare Investment in 12% Debentures in Cherry Ltd. Account for the year ended 31st March, 2021 in the books of Virat (Apply AS-13).

OR

Q.4 A) Prepare Investments Accounts in the books of Miss Neena for the following transactions: 08

- 12/04/2021 Purchased 1,00,000 Equity Shares of ₹10 each in ABC Ltd. For ₹ 50,00,000
 15/05/2021 ABC Ltd. Issued bonus shares of 3 Shares for every 2 Shares held.
 30/06/2021 Neena Sold 1,25,000 Bonus shares for ₹20 each.

Q.4 B) XL limited issued 40,000 shares of Rs 10 each. These shares were underwritten as by P and Q in the ratio of 3:2. The public applied for 38,000 shares which included marked applications from the underwriters as follows : P -5,000 shares; Q -3,000 shares. Determine the net liability of the underwriters. 07

Q.5) a) What do you mean by Ethics? Describe its Scope. 07

Q.5) b) Explain the types of Underwriting. 08

OR

Q.5) Write a Short notes (Any Three) 15

- i) Contingent Liabilities
- ii) Five Fundamental Principles of IFAC
- iii) Ex-Interest and Cum-Interest Price
- iv) Accounting Standard 11
- v) Corporate Governance

[Time: 2 ½ Hours]

[Marks: 75]

- N.B. 1) Q. 1 is compulsory.
 2) Q.2 to Q.5 are compulsory with internal choice.
 3) Figures to the right indicate full marks.
 4) Workings should form part of your answer.
 5) Use of simple calculator is allowed.

Q.1 (A)

Match the Columns: (Any 8)

(8)

	Column A		Column B
1.	Kalyan-Dombivli Municipal Corporation	a.	Does not satisfy basic condition
2.	Assessee	b.	Always taxable
3.	Thane sports club	c.	Finance Act
4.	Non-Resident	d.	Association of Persons
5.	Uncommuted Pension	e.	Local Authority
6.	Standard Deduction	f.	Person liable to pay tax
7.	Pre-construction interest on house	g.	Depreciation at 50% of normal rate
8.	Assets used by the assessee for less than 180 days	h.	Rs. 1,25,000
9.	Rate of Tax	i.	Allowed in five equal instalments
10.	Severely handicapped resident individual	j.	Rs. 50,000

Q.1 (B)

State whether given statements are True or False: (Any 7)

(7)

- The constitution of India empowers Central Government to levy tax on Income.
- Adani Enterprises Ltd. is a person as per Income tax Act, 1961.
- Income deemed to accrue or arise in India is taxable in case of all assessee.
- Gratuity paid to government employees is always fully exempt from tax.
- Entertainment allowance deduction is only allowed to Non-government employees.
- Reasonable letting down value is higher of fair rent and municipal valuation.
- Export incentives received by an assessee are exempt for tax.
- Income from subletting shall be chargeable to tax under the head income form house property.
- Total deduction u/s 80C and 80CCC cannot exceed Rs. 1,50,000.
- Family pension received by a widow of a deceased employee is income from other sources.

Q.2

Mr. Mike Ross, a U.S.A. citizen, came to India for the first time on 1st May, 2018 and started business in India. He went back to his country U.S.A. on 2nd September 2022. He again came back to India on 16th December 2022 and returned to his country U.S.A., on 5th February, 2023.

(15)

Determine the residential status of Mr. Mike Ross for the Assessment Year 2023-24.

OR

Q.2 Mr. Dipen Parab has earned the following incomes during the financial year ended on 31st March, 2023. Compute his Gross Total Income for the assessment year 2023-24. (15)

- Resident and Ordinary Resident
- Resident but not Ordinarily Resident
- Non-Resident

Particulars	Rs
1. Payments received in India, for services rendered in Dubai.	11,00,000
2. Income from business in Shanghai, controlled from India.	23,00,000
3. Interest on Debentures received from Indian Company	2,00,000
4. Amount brought to India, out of past untaxed profits earned in UK	2,75,600
5. Income from agriculture in Bangladesh.	2,75,000
6. Rent from House property in India, received in UK	3,00,000
7. Dividend from a Korean Company, received in India.	1,30,000
8. Salary earned and received in UK.	13,50,000

Q.3 Mrs. Sharen works as a manager with Nishtha Private Ltd. She gives you following information for the year ended 31st March 2023. (15)

Particular	Rs.
Basic Salary (Gross)	Rs.12,00,000 per annum.
Dearness Allowance	Rs.6,00,000 per annum.
House Rent Allowance (Exempt u/s 10 Rs.50,000)	Rs.90,000 per annum.
Entertainment Allowance (Amount spend on entertainment Rs.28,000)	Rs.30,000 per annum.
Conveyance Allowance (Amount spend on conveyance for official purposes Rs.65,000)	Rs.88,000 per annum.
Arrears of Salary (Not taxed earlier)	Rs.2,50,000
Profession Tax deducted from Salary	Rs.2,500 per annum.
Employees Provident Fund deducted from Salary	Rs.90,000 per annum.

Other Information:

Interest on Debentures received from Savita Chemicals Ltd. Rs. 60,000

Interest received from Government Securities Rs. 50,000

Royalty received for writing Management Books Rs. 40,000

(Expenses incurred for writing manuscript of this book Rs. 3,500)

He spent Rs. 34,000 on medical treatment of his dependent handicapped brother (60% disability).

He paid Mediclaim premium of Rs. 28,876 by cheque on health of himself, spouse and son.

Compute his Taxable Income for the Assessment Year 2023-24.

OR

Q.3 Mr. Lala Patel owns two houses in Mumbai. The particulars of these houses are as follows for the previous year ended 31-3-2023 are as follows: (15)

	Particulars	House Property I (let out property)	House Property II (Self-occupied Property)
1.	Gross Municipal Valuation	4,50,000	6,00,000
2.	Fair Rent	5,00,000	7,00,000
3.	Actual Rent received	6,00,000	-
4.	Municipal Taxes – Due	50,000	60,000
	Paid	10,000	12,000
5.	Repairs	5,000	8,000
6.	Insurance Premium – Due	1,500	1,600
7.	Ground Rent due	500	700
8.	Interest on Funds borrowed for construction of house property	80,000	60,000

He also received the following income during the previous year 2022-23.

Accrued Interest on N.S.C. (VIII issue)	Rs.16,000
Winning from lottery	Rs.50,000
Interest on Saving Bank A/c.	Rs.16,000
Interest on Public Provident Fund	Rs.13,000

He had taken a loan from HDFC Bank for higher education of his daughter pursuing an Engineering degree course from IIT. During the year he had paid 1,40,000 as interest on this loan.

Compute his Taxable Income for the Assessment Year 2023-24.

Q.4 Following is Profit & Loss Account of Mr. Manoj Shinde who is physically handicapped (85% disability) for the year ended 31st March, 2023. (15)

Particulars	Rs.	Particulars	Rs.
To Salaries	19,20,000	By Gross Profit	85,74,000
To Printing & Stationery	3,00,000	By Interest on Bonds	1,80,000
To Conveyance	3,60,000	By Gift from friend	56,000
To Rent	2,88,000	By Dividend from Co-op. Bank	1,20,000
To Depreciation	3,84,000	By Interest on Government Securities	2,50,000
To Repairs & Maintenance expenses	1,80,000		
To Advertisement	5,40,000		
To Audit Fees	1,20,000		
To Embezzlement by Employee	24,000		
To Drawings	3,36,000		
To Selling Expenses	10,20,000		
To Income Tax	1,20,000		
To Net Profit	35,88,000		
	91,80,000		91,80,000

Additional Information:

- 1) Depreciation allowable as per Income Tax Rules Rs 4,20,000.
- 2) Advertisement includes advertisement of Rs. 72,000 in a Souvenir published by a political party.
- 3) 1/3rd of the Rent is for her residential flat.

You are required to compute her Taxable income for the assessment year 2023-24.

OR

Q.4 Mr. Raghu acquired residential house property on 15.4.1995 for Rs.3,00,000. Additional information pertaining to property was as follows:

1. Fair market value as on 1.4.2001 was Rs.9,60,000
2. Cost of improvement made by him as follows:
1998-99 Rs.2,00,000
2010-11 Rs.4,80,000
2016-17 Rs.10,00,000
2020-21 Rs.5,40,000
3. He sold residential property on 27.12.22 for Rs.1,80,00,000
4. He acquired new residential house for Rs.93,00,000 on 29.3.2023
5. He also invested Rs.15,00,000 in Rural Electrification Corporation (REC) Bonds on 11.03.2023
6. Expenses on transfer amounted to Rs.3,00,000

Relevant Cost Inflation Indices are as follows:

Financial Year	Cost Inflation Index
2001-02	100
2010-11	167
2016-17	264
2020-21	301
2022-23	331

Compute the Capital Gains of Mr. Raghu for Assessment year 2023-24.

- Q.5 (a)** Explain different items eligible for deduction under section 80C (8)
(b) Explain Deduction U/s 80D. (7)

OR

Q.5 Write short notes on (any three): (15)

- 1) Capital Assets.
- 2) Deduction U/s 16.
- 3) Residential Status of an Individual.
- 4) Pension.
- 5) Gross Annual Value

T. Y. B. M. S. - Sem. V

NOV-2023

Marks- 75

Duration - 2 ½ hours

NOTE-1) All the questions are compulsory.

2) Figures to the right indicate full marks.

Q.I (A) Multiple choice questions:(any 8)

(8)

1. Customer Relationship Management is about
 - i) Acquiring the right customer ii) Instituting the best processes iii) Motivating employee's
 - iv) acquiring customers, instituting and motivating employees
2. A consumer buying behavior is influenced by
 - i) cultural & social factors ii) personal factors iii) cultural, social & personal factors
 - iv) organizational factors
3. _____ is a component of CRM?
 - i) people ii) technology iii) information iv) all of the above
4. Calls from customers regarding their queries, problems and suggestions are ____ calls.
 - i) inbound ii) outbound iii) directional iv) horizontal
5. In _____ seller seeks to persuade the customer to purchase additional product or /and more expensive products in order to make a larger total sale.
 - i) Customer management ii) upselling iii) Cross-Selling iv) banc assurance
6. _____ exists when perception > expectation.
 - i) Customer satisfaction ii) customer dissatisfaction Iii) customer delight iv) customerengagement
7. _____ is a central point in an enterprise from which all customer contacts are maintained such as e-mails, newsletters, chats etc.
 - i) call center ii) contact center iii) customer care center iv) development center
8. _____ refers to a technology that allow organization to identify the location of customers at a particular point in time.
 - i) near field communication ii) location based services iii) Augmented Reality
 - iv) artificial intelligence
9. The process of forecasting contact center workloads and then scheduling agents to handle the workload is known as ____.
 - i) CRM ii) call scripting iii) workforce management iv) relationship marketing management.
10. _____ is a business statement that summarizes why a customer should buy a particular product.
 - i) customer value proposition ii) customer lifetime value iii) customer care value iv) companyprofit chain

Q.I. B) State whether the given statements are true or false: - (answer any 7)

(7)

1. Customer retention is the first step in CRM strategy cycle.
2. Service quality gap indicates the difference between the service expected by customers and the service they actually receive.
3. Sales force automation involves converting manual sales activities to electronic processes through the use of various combinations of hardware and software applications
4. Personalization consists of tailoring a service or product to accommodate specific individual needs.
5. Customer engagement is not a customer retention strategy.
6. Data reporting is a written script that has correct wordings and assist an agent in handling a contact.
7. Event based marketing is also known as trigger marketing.
8. Data profiling helps to plan and get qualitative information.
9. Customer lifetime value (CLV) is the result of cumulative net returns received over the lifetime of customers

Q.II

- A. What is relationship marketing management? Explain various relationship development strategies. (8)
B. Briefly explain the different barriers in implementing effective CRM (7)

(OR)

- C. Define CRM. Explain the different profitability segments. (8)
D. Write a note on service level agreement (7)

Q.III

- A. Discuss the customer profitability and value modelling. (8)
B. Explain the concepts of event based marketing and web based self-service. (7)

(OR)

- A. Explain the different types of data. (8)
B. What is call routing? Explain the different types of routing techniques. (7)

Q.IV

- A. Describe the steps involved in implementation of CRM. (8)
B. Discuss the objectives of CRM strategy. (7)

(OR)

- C. Explain the concept of knowledge management. (8)
D. Explain B2B and sales in CRM. (7)

Q. V

- A. Explain the features of E-CRM (8)
B. Explain the software App for Customer Service (7)

(OR)

Write Short notes on the following (Answer Any 3) (15)

1. E-mail response system
2. Social Networking and CRM
3. Levels of E-CRM
4. Ethical issues in CRM
5. Recent trends in CRM
