

MASTER OF BUSINESS ADMINISTRATION
EXAMINATION-2010
(Semester - IV)

524 - TAXATION & TAX PLANNING

Time : Three Hours

Max Marks : 70



Note : Attempt any five questions in all. Question No. 1 is compulsory. All questions carry equal marks.

- Q.1. "Income tax is a tax on income and not on receipts". Discuss this statement and give the essential characteristics of the term "Income".
- Q.2. What are the main tests to distinguish a capital expenditure from a revenue expenditure? In the light of the tests above, would you allow as revenue expenditure the amounts spent by a bank in opening new branches?
- Q.3. How is residence of assesses determined for income tax purposes? Explain the incidence of residence on tax liability.?
- Q.4. "Tax planning is a legal and moral way of tax saving". Discuss this statement and distinguish between tax planning, tax avoidance and tax evasion.
- Q.5. Enumerate the incentives provided to the amalgamating company and its shareholders. What tax concessions are available in a case of Demerger

- Q.6. Three companies raised the capital as under : -

		Companies		
		A	B	C
Capital	Rs.	200000	160000	40000
Loans		--	40000	160000
Total Investment		200000	200000	200000
Interest on loan	@10%			
Rate of Return	25%, 10%, 8%			
Income Tax Rate	30%			

Explain whose capital structure is the best and why?

- Q.7. (a) From the following information compute the tax liability of Mr. A for A.Y. 2009-10

Business income	-20000
S. T. Capital Gains	5000
L.T. Capital Gains	155000
Interest from bank	15000
Deposit in Public Provident Fund	5000

- (b) The particulars of income of Mrs. Rani are as under :

Taxable income from House Property	27000
Profits and gains from business	480000
S.T. Capital Gains	5000
L.T. Capital Gains	20000

Find out her total income for the A.Y. 2009-10

**MASTER OF BUSINESS ADMINISTRATION
EXAMINATION – 2010****FOURTH SEMESTER****P-502 : ADVERTISING MANAGEMENT**

TIME : Three Hours

Max. Marks : 70

Note : Attempt any five questions in all. Question No. 1 is compulsory. All questions carry equal marks.

Q.1

FAIRGLOW

The Rs 900-crore Godrej Soaps new baby, Fairglow has created a stir in the virtually stagnant Rs 4, 300 crore market for toilet soaps. This new entrant promises fairness within 15 days of its regular use.

Most of the toilet soaps available in the Indian market today are making claims that fall under one of the two categories: do good properties or feel good properties. Some of the soaps that claim, "does good" include Lux, Liril, Cinthol, Dettol, Margo, etc. Dove is making "feels good" claim. The price range varies between premium, medium and low.

Most of these soaps combine the claims of "feel good" on the skin as well as "do good" to the skin. Margo claims to be a "do good" soap, and Dove is primarily positioned as a "feel good" soap in the premium category.

Fairglow was launched in December 1999. Its composition is based on a bio-extract, Natural Oxy-G, which is supposed to remove blemishes and provide fairness. Probably on a subconscious level, Indians are always looking for skin fairness. Godrej Soaps has certainly zeroed in on a need gap in the market and positioned Fairglow as the fairness soap, promising fairness within 15 days of regular use.

Hindustan Lever, which has been promising consumers a new fairness enhancing soap with its teaser campaign, has still not come to the market 8 months after Fairglow launch. Godrej may enjoy the first mover advantage with what is clearly a new positioning for its new baby, "enhances fairness" building dissimilarity and distancing it from "feel good" and "do good" soaps. Says Rakesh Sinha, GM, Godrej soaps, "we realised that there was a scope for a fairness soap since fairness cream is a big category and growing at about 20 per cent per year."

The Indian's preoccupation with fair complexion appears to be a goldmine for numerous fairness-enhancing products available in the market. Let us take a closer look at fairness creams. Their earlier avatar was the vanishing creams or "snow" marketed by Ponds and Lakme. HLL introduced 'Fair & 'Lovely' cream in 1975, build up the brand to corner 78 % of the fairness cream market valued at about Rs 400 crore today (1999—2000).

MASTER OF BUSINESS ADMINISTRATION EXAMINATION – 2010

FOURTH SEMESTER

P-522 : PROJECT PLANNING, ANALYSIS & MANAGEMENT

TIME : Three Hours

Max. Marks : 70

Note : Attempt any five questions in all. Question No. 8 is compulsory. All questions carry equal marks.

- Q.1 Detailed Project Report (DPR) forms the foundation on which super structure of the project is built, "If it is weak, project cannot weather turbulent times ahead". Bring out the do's and don'ts of a good DPR.
- Q.2 Write short notes on any two out of four
 (a) PERT – Cost System
 (b) Gantt Chart
 (c) Payback Period
 (d) Project Control Curve
- Q.3 What are the technical aspects of a typical project as distinct from commercial, financial, economic and managerial feasibility? Discuss three important issues that managers must consider while conducting technical analysis.
- Q.4 A project comprising of eight tasks (A to H) has the following characteristics :

Tasks	Predecessor	Time Duration (Weeks)		
		Optimistic	Most Likely	Pessimistic
A	None	2	4	12
B	None	10	12	26
C	A	8	9	10
D	A	10	15	20
E	A	7	7.5	11
F	B, C	9	9	9
G	D	3	3.5	7
H	E, F, G	5	5	5

- (a) Calculate the time duration of each activity and the variance.
- (b) Draw the network diagram, determine the critical path and mark in the network. What is the total project duration?
- (c) What is the probability of achieving the project within the deadline of 30 weeks.
- Q.5 What do you mean by Social Cost Benefit Analysis (SCBA)? How does SCBA differ from monetary cost and benefits analysis (Financial Analysis) of a project?



MASTER OF BUSINESS ADMINISTRATION EXAMINATION-2010
SEMESTER -IV
PAPER- -533 : COMPENSATION & LABOUR WELFARE

Time: Three Hours

Max. Marks: 75

Note: Attempt any five questions in all. Question No. 8 is compulsory. All questions carry equal marks.

- Q.1 Explain concept of Compensation Management. Analyse the factors which affect compensation of employees in Industrial Organisation.
- Q.2 Define the term Minimum Wage. Explain the salient features of the Minimum wages Act.1948
- Q.3 Analyse benefits from the point of view of employee security and health. Describe some of the major items within each of these components.
- Q.4 Discuss major issues and subissues that influence the pay of each employee.
- Q.5 Explain the various types of benefits available to the workers under the Payment of Gratuity Act 1972.
- Q.6 Discuss the major functions of I. L. O.
- Q.7 Write a brief note on Recent Trends in Wage Policy in India.
- Q.8 Mahila Udhog Kendra, SSI unit starts with a very small amount of fund with 10 women workers & today working with a force of 100 plus women employees & having business of around 90 lakhs turnover. Dealing with food products & spices. Recently the organization faces the problem of Absenteeism & because of it the production have been suffered. The Mgt identified the reason & it was found that women employees feel insecure as they have to keep their small children at home alone & were asked to work for longer hours. There were no facilities available. You are hired as a consultant; suggest your recommendations in light of Labour welfare & safety provisions.



MASTER OF BUSINESS ADMINISTRATION
EXAMINATION – 2010
(Fourth Semester)

542- GLOBAL TRADE PROCEDURE & DOCUMENTATION

Time : Three Hours

Max Marks : 70

Note : Attempt any five questions. Question No. 8 is compulsory. All questions carry equal marks.

Q.1 Write short notes on any four –

- a). Importer & Exporter code.
- b). DEPB Scheme.
- c). Capital Goods License.
- d). Industry Association in Export – Import.
- e). Marine Insurance.

Q.2 What is letter of credit (L/C)? State benefits of L/C & elaborate process of settlement of claims through L/C in Global Trade?

Q.3 What is factoring? State the process of Global Trade finance through factoring including documentations involved in the process.

Q.4 Write briefly about the possible ways to cover the risk of exchange fluctuations in global market? What are the other risks in Global Trade?

Q.5 What is Bilateral Trade Agreements? State its significances and major terms of such an agreement?

Q.6 What is purchase contracts? What precautions would you like to take while making such contracts?

Q.7 Is Export by post allowed? State the provisions & process of Export by post or courier?

Q.8 Write short notes on any four of the following –

- a). Bill of entry.
- b). GRN (Goods Receipt Note)
- c). Excise clearance.
- d). Role of ECGC.
- e). Sovereign Wealth funds.





M.B.A. (DUAL SPECIALIZATION) EXAMINATION-2010

SEMESTER -IV

PAPER- 561 : SECURITY AND CONTROL INFORMATION SYSTEM

Time: Three Hours

Max. Marks: 70

Note: All questions carry equal marks. Q. No. 8 is Compulsory. Attempt any five.

- Q.1** What do you mean by Information Security? What are the goals of Information Security? Discuss basic principles of Information System Security.
- Q.2** Discuss various types of Information System Securities. Differentiate between physical and logical security.
- Q.3** Discuss different risk associated with the Information System Security.
- Q.4** Discuss important security considerations of support and operations of computer system.
- Q.5** Discuss various physical and environmental security controls.
- Q.6** "For most systems, identification and authentication is the first line of defence" Discuss.
- Q.7** Describe the fundamental aspects of basic cryptographic technology and in what ways cryptography can be applied to improve security.
- Q.8** Write short notes (any two) on following –
 - (a) Security Management
 - (b) Internet / Intranet / extranet Security.
 - (c) Back-up and Recovery Strategies.

**MASTER OF BUSINESS ADMINISTRATION
EXAMINATION – 2010****FOURTH SEMESTER****P-401 : CORPORATE EVOLUTION & STRATEGIC
MANAGEMENT**

TIME : Three Hours

Max. Marks : 70

Note : Attempt any five questions in all. Question No. 8 is compulsory. All questions carry equal marks.

- Q.1 Discuss linkages between corporate evolution and strategic management by quoting Indian examples.
- Q.2 The basic purpose of analyzing value chain of a firm is to identify its core competences. What are the bases on which these competences can be identified? Explain in brief.
- Q.3 Describe Porter's five forces model. What purpose does it serve for strategists?
- Q.4 Growth ~~the~~ strategy is one which all organizations pursue at one point of time or other. Discuss the various growth options that are available to organization. Explain with illustrations.
- Q.5 What do you mean by strategy implementation? What are the major issues involved in it?
- Q.6 "The 7's Mc Kinsey Framework was developed to diagnose the causes of organization problems and to formulate programmes for improvement." Comment. What is the utility of this framework?
- Q.7 Describe basic change strategies and give examples that how a manager use them in practice.
- Q.8 Answer the following questions given after the case study of Bajaj Auto Ltd. :

Bajaj Auto Ltd. (Bajaj) is one of the leading players in the Indian two-wheeler automobile industry. It was established in 1945 and was the market leader in two-wheelers, i.e. scooters, till the trend changed in favor of motorcycles in the late 1990's.

In 2007, the company was considering the decision to close down its manufacturing plant at Akurdi, in Pune as a part of fine-tuning its manufacturing strategy and for competitive reasons

The Akurdi plant, established in 1960, was the company's oldest facility. However, the dynamics of competition and the demands of operational efficiencies had necessitated the change to close down the manufacturing plant.

The company intended to shift the production of its scooter, the Kristal, from Akurdi to its Waluj facility at Aurangabad. The company had earlier shifted the production of its motorcycle, the Platina, from this facility to Waluj.

The decision to move production from Akurdi was motivated by the fact that the Bajaj had three other manufacturing facilities as well. These were located at Waluj, Chakan (near Pune), and at Pantnagar (in Uttarakhand).

The Chakan facility had established itself as a benchmark for cost efficiency, innovation, and competitiveness while the Pantnagar facility was considered to be modern and enjoyed the benefits offered by the state government (that were aimed at attracting automobile companies to set up base in that region)

Shifting a significant portion of the manufacturing of the company's economy range of bikes to Pantnagar, a tax free location, would lead to savings of approximately Rs 5,000 to Rs 6,000 per bike. This would enable the company to be more intense.

The decision to move operations from Akurdi had to be considered in light of streamlining the manufacturing strategy of the company as a whole.

Keeping in view, the advantages of manufacturing at Pantnagar, the unit had been given the target of manufacturing around 2,000 bikes per day of the entry level 100cc Platina and the company was in the process of shifting a part of the production from its Waluj facility.

It was expected that more than 50 percent of the total entry level bikes would be manufactured at the Pantnagar facility in the future.

QUESTIONS

1. Do you agree with Bajaj Auto's decision to close down the Akurdi plant? Give reasons to support your answer.
2. What are the effects, which are likely to emanate from the decision to realign the manufacturing strategy?
3. What steps should the company take to tackle the effects of the realignment?

Other brands, such as Emami Naturally Fair cream has an annual turnover of Rs . crore, (an 8 per cent market share) and Cavin Care's Fairever has increased its turnover from Rs 39 lakhs to Rs 40 crore in just one year (10 per cent market share). Paras group of Ahmadabad has launched its 'Freshis', Godrej has launched Fairglow cream and Santoor fairness cream has also been launched. Mohan Goenka, Director Emami Group, says, "There is enough room for everybody. The market is witnessing a sustained growth with no signs of flagging." Emami is soon to launch a fairness talcum powder. "The idea using talcum powder to look fair is a very common concept in India. So why not bring out a product specifically designed for the purpose.

This would be more effective than any old talcum, which is nothing but perfumed soap stone," says Goenka. It seems all is fair in love and fairness

QUESTIONS

1. Discuss the concept of distance' and 'dissimilarity' in the positioning of Fairglow
2. Keeping in view the degree of consumer involvement, suggest the advertising strategy for Fairglow.
- Q.2 Describe the steps involved in planning and executing an advertising campaign.
- Q.3 How does the concept of shared characteristics relate to market ^{segmentation} regimentation? "The role of advertising is to effectively communicate a brands position." Discuss.
- Q.4 What are the major approaches that can be used in determining the advertising budget?
 Write Is it ~~were~~ to slash the advertising budget just because a brand has not performed well in the preceding year? Give reasons.
- Q.5 "Media planning involves a trade off between reach and frequency." Discuss the statement and mention suitable examples. When one or the other should get more emphasis? What major issues must media planners consider before they begin?
- Q.6 What is an advertising appeal? Discuss the major types of appeals and their characteristics. What is layout and what is its purpose?
- Q.7 How does research help advertisers? Discuss with examples. Describe motivational research.
- Q.8 Write short notes on :
(a) Client Agency Relationship
(b) Regulation of Advertising in India

- Q.6 What are the phases associated with a project life cycle? Highlight key points of each phase that distinguishes one from another.
- Q.7 Define project appraisal. State the merits and limitations of accounting rate of return & internal rate of return.
- Q.8 Write short notes on (any two)
- (a) Crashing of Project
 - (b) Quality Control in Project Management
 - (c) Measuring Performance against standards
 - (d) Sensitivity Analysis and Probability Approach

Q.8. A domestic company in which public are substantially interested submits the following particulars of its income for the year 2008-09 :

1	Profits of business after deducting of donations to approved charitable institutions	190000
2	Donation to charitable institutions	30000
3	Interest on Govt. Securities	10000
4	Gross Dividend from a Domestic Company	60000
5	Long term Capital Gain	50000
6	Book Profits U/S 115-JB	1200000

During the financial year 2008-09 the company deposited Rs. 15000 in Industrial Development Bank of India. The company distributed a dividend of Rs. 1,00,000 on 6-9-2008.

Compute the taxable income of the company and tax payable by it for the A.Y. 2009-10.