Seat Number

SONU-102

MBA 605-A : Income Tax and GST

(2272430052)

Total Pages : 3]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section II

SECTION-I

1. Mr. Balaji, employed as Production Manager in Beta Ltd., furnishes you the following information for the year ended 31 -03-2025: 12

(i) Basic salary up to 31-10-2024. ₹ 50,000 p.m. Basic salary from 01-11-2024. ₹ 60,000 p.m. Note: Salary is due and paid on the last day of every month.
(ii) Dearness allowance @ 40% of basic salary.
(iii) Bonus equal to one month salary. Paid in October 2024 on basic salary plus dearness allowance applicable for that month.
(iv)Contribution of employer to recognized provident fund account of the employee @ 16% of basic salary.
(v) Profession tax paid ₹ 3,000 of which ₹ 2,000 was paid by the employer.
(vi) Motor car owned by the employer (cubic capacity of engine exceeds 1.60 litres) provided to the employee from 01 -11 -2023 meant for both official and personal use. Repair and running expenses of ₹ 45,000 from 01-11-2024 to 31-03-2025, were fully met by the employer. The motor car was self-driven by the employee.

Compute the salary income chargeable to tax in the hands of Mr. Balaji as per old regime for the assessment year 2025-26.

2. Ganesh has a property whose municipal valuation is ₹ 2, 50,000p.a. The fair rent is ₹ 2, 00,000 p.a. and the standard rent fixed by the Rent Control Act is ₹ 2, 10,000 p.a. 12
The property was let out for a rent of ₹ 20,000 p.m. However, the tenant vacated the property on 31.1.2025.
Unrealised rent was ₹ 20,000 and all conditions prescribed by Rule 4 are satisfied.
He paid municipal taxes @ 8% of municipal valuation.
Interest on borrowed capital was ₹ 65,000 for the year.
Compute the income from house property of Ganesh as per new tax regime for A.Y. 2025-26.

3 The following is the Profit and Loss Account of the Raj Oil Mills for the financial year 2024-25.Compute its business income on the basis of additional information. 12

Profit and Loss Account

(For the year ended 31st March,2025)

Particulars	**Rs**	**Particulars**	**Rs**
Office Salaries	15,000	Gross Profits	80,000
General Expenses	7,000	Profit on Sale of car	15,000
Bad Debts	1,000	Recovery of bad debts	5,000
Advertising Expenses	3,700	Interest on Govt. Securities	3,500
Insurance Premium(fire)	1,500	Dividends	3,500
Depreciation	5,000	Gifts on the occasion of Gruha pravesam	5,000
Reserve for bad debts	3,000		
Donationtoaschool	2,500		
Car Expenses	2,000		
Net Profit	71,300		
Total	**1,12,000**	**Total**	**1,12,000**

Additional information:

(a) General expenses include:

(i) Rs. 2,500 as compensation paid to an accountant who had to be removed from service in the interest of business, and

(ii) Rs. 3,300 as contribution paid to the Govt. for laying electric cables for the company's plant.

(b) Depreciation as regards to the relevant blocks of assets under the Income Tax Act was Rs. 3, 500.

(c) In the assessment year 2021-22 the Assessing Officer had refused to allow deduction for the bad debts of Rs. 5,000 now recovered.

(d) Car expenses include Rs. 500 attributable to use of car for personal work.

4. Ms. Kusum furnishes the following particulars of her investments for the P.Y.2024-25. Calculate her Total Income from other sources as per old tax regime. 12

i) Rs. 25,000, 7% Municipal Debentures

ii) Rs. 20,000, 8% Goa State Government loan

iii) Rs. 20,000, 18% debentures of Y. Co. Ltd. listed in a Recognized Stock Exchange.

iv) Rs. 15,000, 7% Capital Investment Bonds of Government of India.

She also received during the same previous year:

1) Rs. 4,000 as interest on Central Government Securities

2) Rs. 3,000 as interest on State Government Securities

3) Rs. 1,000 as Interest on Bank Deposit

4) Rs. 2,000 interest on loan given to a friend.

5. From the following income and expenditure A/c of Ramana & Co, Charted Accountants, Calculate Taxable Income as per New Tax regime for assessment year 2025-2026 from the details below. 12

Expenditure	**Amount**	**Income**	**Amount**
To Charity and Donation	1,00,000/-	By Audit Fees	3,00,000/-
To Subscription to Journals	2,000/-	By Examiner Fees	25,000/-
To Institute fees	4,000/-	By Fee for other accounts work	40,000/-
To OFFICE Rent	5,000/-	By Dividend from UTI	35,000/-
To Drawings	50,000/-		
To Electricity Bill	9,000/-		
To Salary to Trainee	20,000/-		
To Net Income	2,10,000/-		
	4,00,000		**4,00,000**

SECTION-II

6. Discuss in detail the procedure of GST registration along with documents required. 12

7. What are the eligibility criteria and conditions for availing ITC under GST? 12

8. Short Notes (Any 2) 12

a) Debit & Credit Notes 6

b) E-way bill system 6

c) Doctrine of unjust enrichment 6

Seat Number

SONU-103

MBA 605-B : Product and Brand Management

(2272430057)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section 2

SECTION-I

1. Elaborate the need for product management in the product line and in the product mix decision? 12

2. What are the elements of product strategy? Write about positioning and differentiation strategies? 12

3. Discuss nature, sources of information in competitor's analysis? 12

4. Define brand and product? Explain 3 Cs of positioning and competitive positioning with suitable example? 12

5. Explain in detail about brand equity Aaker Model? 12

SECTION-II

6. Explain concept time-Reinforcing Brands and Revitalizing brands? How to do adjustments for the brand portfolio? 12

7. Write a detail note on global branding? 12

8. **Write short note on (Any 2)** 12

a) Product Portfolio 6

b) Sales forecasting methods 6

c) Qualitative Techniques 6

Seat Number | | | | | | |

SONU-109

MBA -606 (A) : Strategic Financial Management
(2272430053)

Total Pages : 3]

Time: 3 Hours **Max. Marks : 60**

Instructions:

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section II
4. Use Simple Calculator

SECTION-I

1. A company's capital structure consists of the following: 12

Equity Share of100 each	40,00,000
Retained Earnings	10,00,000
9% Preference Shares	25,00,000
7% Debentures	25,00,000
	1,00,00,000

The company earns 12% on its employed capital. The tax rate is 35%. The company requires a sum of 25 lakhs to finance its expansion programme for which following plans are available to it:

Issue 20,000 equity shares of 100 each at a premium of 25 per share, or
Issue 10% preference shares, or
Issue 8% debentures.

It is estimated that the price earnings ratio in case of equity shares, preference shares and debentures financing would be 20, 17 & 16 respectively.

You are required to Evaluate each proposal and recommend the best plan.

2. Calculate Operating leverage, Financial leverage and Combined leverage under situation 1 and 2 in financial plans A & B from the following information relating to the operation and capital structure of a company. 12

Installed capacity	2,000 units
Actual production and sales	50% of the capacity
Selling price	₹ 20 per unit
Variable Cost	₹ 10 per unit

Fixed Cost:

Under Situation I	₹ 4,000
Under Situation II	₹ 5,000

Capital Structure:

	FinancialPlan	
	A(₹)	B (₹)
Equity	5,000	15,000
Debt (Rate of Interest 10%)	15,000	5,000
	20,000	20,000

3. A company is considering a project with an initial outflow of Rs.1,00,000, the cash inflows from the project are expected to be as follows. Find out the payback period by traditional method as well as by discounted method @ 10% rate of discount. 12

Year	Cash flows(Rs.)
1	20,000
2	30,000
3	30,000
4	40,000
5	30,000
6	20,000

4. A company has a total investment of Rs. 5,00,000 in assets, and 50,000 outstanding ordinary Share at Rs.10 per share (par value). It earns a rate of 15% on its investment, and has a policy For retaining 50% of the earnings. If the appropriate discount rate of the firm is 10%, determine the price of its Share using Gordon's model. What shall happen to the price of the share, if the Company has a pay-out of80% or 20%? 12

5. **Calculate the cost of capital in the following cases:** 12

i) X Ltd. issues 12% Debentures of face value Rs. 100 each and realizes Rs. 95 per Debenture. The Debentures are redeemable after 10 years at a premium of 10%.

ii) Y. Ltd. issues 14% preference shares of face value Rs. 100 each Rs. 92 per share. The shares are repayable after 12 years at par.

Note: Both companies are paying income tax at 50%.

SECTION-II

6. Explain the kinds of takeover? Explain in brief the stages of hostile takeover? **12**

7. What do you mean by corporate sickness? Explain in detail causes and symptoms of sickness? **12**

8. **Short Notes (Any 2)** **12**

a) Determinants of Capital Structure 6

b) Mergers & Acquisitions 6

c) Phases in Turnaround Management 6

Seat Number [| | | | |]

SONU-110

MBA-606- (B) : Sales Management and Distribution Management-I

(2272430058)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section - II

SECTION-I

1.	Discuss the objectives and functions of Sales Management?	12
2.	Describe the different financial and non-financial compensation methods used to motivate sales personnel	12
3.	Analyze the role of information systems in managing distribution channels.	12
4.	What are the steps involved in designing effective sales territories?	12
5.	Explain the functions performed by marketing channels in the distribution of goods and services.	12

SECTION-II

6.	Define retailing and discuss the various types of retailers.	12
7.	Describe the major decisions involved in channel management.	12
8.	Write short note on (any 2)	12

a) Modes of sales presentation

b) Logistics Objectives

c) Types of Quotas

Seat Number

SONU-111

MBA-606-C : Labour Laws

(2272430063)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions to candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black in pen being used for writing paper or Black HB pencil.
3. Student should note, no supplement will be provided.
4. Attempt any FIVE questions. (THREE from Section-I and TWO from Section-II).
5. Each question carries 12 Marks.

SECTION-I

1. Explain the key definitions and provisions related to health under Factories Act, 1948? 12

2. Discuss the permissible deductions from wages under the Payment of Wages Act, 1936? 12

3. Explain the benefits provided under the Employees' State Insurance (ESI) Scheme as per Employees' State Insurance Act, 1948? 12

4. Describe the following under the Employees' Provident Funds and Miscellaneous Provisions Act:
i) Employees' Provident Fund Scheme 12
ii) Employees' Pension Scheme

5. Examine equal remuneration for equal work and Non-discrimination in recruitment with reference to Equal Remuneration Act, 1976 12

SECTION-II

6. Describe eligibility, gratuity calculation, nominations and compulsory insurance under Payment of Gratuity Act, 1972? 12

7. Explain leave rules for pregnancy, delivery, miscarriage, and forfeiture of benefits on death under the Maternity Benefit Act, 1961? 12

8. Write short notes on (any TWO):
a) Objectives of Minimum Wages 06
b) Minimum and Maximum Bonus 06
c) Child Labour (Prohibition and Regulation) Act, 1986 06

Seat Number

SONU-116

MBA-611 : Design Thinking and Innovation Management

(2272440001)

Total Page : 1]

Time: 2 Hours **Max. Marks : 30**

Instructions:

1. Do not write anything on question paper except seat no.
2. Each question carry 10 Marks.
3. Attempt any 2 questions from Section-I and Any 1 from Section-II.

SECTION-I

1.	Describe the key principles and steps involved in the Design Thinking process.	10
2.	Discuss the sources, types and levels of innovation.	10
3.	Differentiate between Open Innovation and Closed Innovation approaches with suitable examples.	10

SECTION-II

4.	Explain the concept of New Product Development (NPD). Discuss the internal and external factors affecting it.	10
5.	Write short note on (any 2)	10
a)	Ten tools of Design Thinking	05
b)	Opportunity identification tools	05
c)	Intellectual Property Rights (IPR)	05

Seat Number

SONU-117

MBA-612 : Indian Commercial Law

(2272440002)

Total Pages : 2]

Time : 2 Hours **Max. Marks : 30**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry10 Marks
3. Attempt any 2 questions from Section-I and Any 1 from Section-II

	SECTION-I	
Q1	Discuss Unfair Trade Practices and Restrictive Trade Practices with suitable examples. How these practices are regulated under consumer protection laws?	10
Q2	Discuss the concept of Electronic Governance (E-Governance). Explain how electronic records and digital signatures are given legal recognition under the Information Technology Act, 2000.	10
Q3	Discuss the concept of Memorandum of Association (MOA) and Articles of Association (AOA). Explain their contents and differences.	10
	SECTION-II	
Q4	**CASE-** Ravi purchased a mobile phone from an online platform. The phone turned out to be defective, and the seller refused to replace it. Ravi filed a complaint before the District Consumer Commission. Meanwhile, he also filed an RTI application to a government telecom authority seeking details about product certification. At the same time, the seller company was found to have misleading advertisements and was under investigation by authorities. The company was also facing internal issues due to mismanagement by directors and failure to comply with CSR norms. Additionally, the company was using digital contracts and electronic records for transactions. **Questions:** **1.** Identify the rights of Ravi as a consumer under the Consumer Protection Act, 2019. **2.** Explain whether Ravi can file an RTI and against whom under the Right to Information Act, 2005.	10

	3. What action can be taken against the company for misleading advertisements? 4. Discuss the liability of directors under the Companies Act, 2013. 5. Explain the legal validity of electronic records under the Information Technology Act, 2000.	
Q5	**Write short note on (any 2)**	10
a)	Medical services under the Consumer Protection Act, 1986	5
b)	Winding up of the company & its types	5
c)	Shares, Share Capital, and Debentures	5

Seat Number

SONU-118

MBA-613 : Management Information System
(2272440003)

Total Page : 1]

Time: 2 Hours **Max. Marks : 30**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 10 Marks
3. Attempt any 2 questions from section I and any 1 from section II

SECTION-I

1.	Explain the components and classification of information systems in MIS?	10
2.	Discuss principles and phases of system development life cycle (SDLC)?	10
3.	What do you mean by big data? Write its benefits and challenges with suitable example?	10

SECTION-II

4.	Write note on business process reengineering (BPR)?	10
5.	Write Short Note on (any 2)	10
a)	Quality management in MIS	5
b)	Block chain	5
c)	Human Resource information systems (HRIS)	5

Seat Number

SONU-119

MBA 614 : Project Management

(2272440004)

Total Page : 1]

Time: 2 Hours **Max. Marks : 30**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 10 Marks
3. Attempt any 2 questions from Section-I and Any 1 from Section-II

SECTION-I

1. How do predictive, adaptive and hybrid project life cycle models differ? 10

2. Explain in detail about Work Breakdown Structure (WBS) in scope management? 10

3. Discuss how Key Performance Indicators (KPIs) and Earned Value Management (EVM) are used in project monitoring? 10

SECTION-II

4. Determine the role of CSR in project management? 10

5. Write short note on (any 2) 10

a) Project Organizational Structures 5

b) Blockchain in Project Management 5

c) Risk Management 5

Seat Number

SONU-120

MBA-615-A : International Financial Management

(2272440051)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instruction to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions carry equal marks.
5. Attempt any three questions from section - I & any two questions from section – II

SECTION-I

1. Discuss the evolution of international financial management. Explain the goals, features, and scope of international financial management. 12

2. Explain the role of World Bank, BIS, and G20 in the international monetary system. 12

3. Compare and contrast IFRS and Ind-AS. How does Ind-AS 1 relate to the Presentation of Financial Statements? 12

4. Explain the various modes of payment and methods of financing foreign trade. 12

5. Discuss the relationship between Balance of Payment and Exchange Rate. How does it impact money supply? 12

SECTION-II

6. Discuss the theories of exchange rate determination, including Purchasing Power Parity (PPP) and Interest Rate Parity (IRP). 12

7. Describe the characteristics, instruments, and rate of the Eurocurrency market. 12

8. Write short note on (any 2) 12

a) Global Payment Systems

b) Transfer Pricing

c) Special Drawing Rights

Seat Number | | | | | | |

SONU-121

MBA-615-B

International Marketing Management

(2272440056)

Total Pages : 2]

Time : 3 Hours **Max. Marks : 60**

Note : (1) Do not write anything on question paper except Seat Number.

(2) Each questions carry **12** marks.

(3) Attempt any **3** questions from section-I and Any **2** from section II.

Section-I

1. Define International Marketing. Discuss its need, significance and major problems faced by international marketers. 12

2. Describe Product Life Cycle in international markets. Discuss standardization *vs*. product adaptation with suitable examples. 12

3. Discuss various international pricing methods and strategies. Discuss factors affecting international pricing decisions. 12

4. Outline major decisions in International Marketing Communication. Discuss problems faced in international advertising. 12

5. Describe the functions and types of international distribution channels. Discuss international channel conflicts and their solutions. 12

P.T.O.

Section-II

6. Describe export procedure and documentation in detail. Discuss different modes of payment used in international trade. 12

7. Analyze the International Marketing Environment. Discuss economic, political, cultural and legal factors affecting international marketing decisions. 12

8. Short Notes (any **2**) : 12

   (a) Trade fairs and Exhibitions. 6

   (b) Price Escalation in International Markets. 6

   (c) INCO Terms in Export Contracts. 6

Seat Number

SONU-122

MBA-615 (C) : Performance and Compensation Management

(2272440061)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from Section-I and Any 2 from Section-II

1. Define Performance Management. Explain Determinants of Performance and Purpose of Performance Management. 12

2. Describe Stages in the Performance Management Cycle. 12

3. Explain Types of Team and Need for Teams in Organizations. 12

4. Explain Concept, Objectives and Techniques of Job Evaluation 12

5. Explain Concept, and Types of Wages. Also describe Key Elements in Wage and Salary Administration. 12

SECTION-II

6. Explain Need, and Types of Incentive Plans, Also explain Individual and Group Incentive Schemes. 12

7. What are the Guidelines for Setting Performance Standards? Explain Characteristics of an Ideal Performance Management System. 12

8. Write short note on (any 2) 12

a) Objectives of Compensation 6

b) Challenges in Managing Team Performance 6

c) Components of Wage Structure in India 6

Seat Number | | | | | | |

SONU-127

MBA-616-A : Financial Derivatives

(2272440052)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section II

SECTION-I

1.	Define Financial Derivatives and discuss the evolution of the Derivatives Market in the global and Indian context?	12
2.	Explain Futures Contracts with their functions & features?	12
3.	Describe the concept & types of options in detail.	12
4.	Elaborate the trading mechanism of derivatives market including entities involved, market timing, order types and matching rules?	12
5.	Discuss the Clearing Settlement Mechanism along with the role of clearing corporations: NSCCL and ICCL.	12

SECTION-II

6.	Explain the concept and features of Swaps? Discuss various types of Swaps?	12
7.	Discuss recent developments in derivatives such as Crypto derivatives and ESG-linked derivatives?	12
8.	**Short Notes (Any 2)**	12
a)	Option Greeks	6
b)	Spot Price & Futures Price	6
c)	Margining and Mark to Market under SPAN	6

Seat Number

SONU-128

MBA-616-B : Retail Management and Digital Marketing
(2272440057)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 12 Marks
3. Attempt any 3 questions from section-I and Any 2 from section 2

SECTION-I

1. Explain the concept of Retail Strategy. Describe the steps involved in developing a retail strategy? 12

2. Write in detail about merchandise planning systems. Briefly explain about devising a merchandise plans and category management? 12

3. What do you mean by supply chain management? Which are the factor affect supply chain management? 12

4. Discuss about a Cloud-Based POS (Point of Sale) solution for multi-location retailers. 12

5. Compare Digital Marketing and Traditional Marketing**;** discuss the impact of e-commerce on digital marketing strategies**?** 12

SECTION-II

6. Explain the four E-tailing business models with suitable examples? 12

7. How banner and pop-up ads are used in e-commerce and retail marketing campaigns**?** 12

8. **Write short note on (any 2)** 12

a) Space Management 6

b) Global Perspective of Digital Marketing 6

c) Search engine advertising 6

Seat Number

SONU-129

MBA-616-(C) : INTERNATIONAL HRM

(2272440062)

Total Page : 1]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no.
2. Each question carry 12 Marks.
3. Attempt any 3 questions from Section-I and Any 2 from Section-II

SECTION-I

1. What are the key issues in International IR? Also discuss the IR policy of MNC's 12

2. Explain the Organizational Context of IHRM. Also explain Barriers to Effective Global HRM. 12

3. What do you mean by repatriation? Explain the process of repatriation and also state Benefits from Returnees. 12

4. Explain Methods of Overcoming Cultural & Other Problems in IJVs. Discuss emerging issues in global compensation. 12

5. What is Culture & Cultural Sensitivity? Explain cultural Dimensions. 12

SECTION-II

6. What is the role of international joint venture? Also discuss the impact of culture IJV. 12

7. Discuss the various objectives and Influencing Factors of international compensation. 12

8. Write short note on (any 2) 12

a) Domestic Vs. International HRM. 6

b) Women Expatriates and the Glass Ceiling 6

c) Tips for Successful Repatriation 6

Seat Number

SONU-134

MBA-617-A : Case Studies in Financial Management

(2272440053)

Total Pages : 3]

Time: 3 Hours **Max. Marks : 60**

Instruction to Candidates:

1. Do not write anything on question paper except Seat No.
2. Each case carries 20 marks.
3. Attempt any 3 cases only.
4. Use of simple calculator is allowed.

1. D Box Ltd. has appointed you as finance manager. It wants to implement a project requiring investment of Rs. 30 lakh to be raised from the market. The alternative financing plans (with optional financing) in hand are as follows. 20

Plan A:

Either equity capital of Rs. 30 lakh or equity capital of Rs. 15 lakh and 10% debentures of Rs. 15 lakh.

Plan B:

Either equity capital of Rs. 30 lakh or equity capital of Rs. 20 lakh, and 12% preference shares of Rs. 10 lakh.

Plan C:

Either equity capital of Rs. 30 lakh or equity capital of Rs. 10 lakh, 10% debentures of Rs. 10 lakh, and 12% preference shares of Rs. 10 lakh.

Assuming corporate tax @ 55% and face value of all the shares and debentures to be Rs. 100 each, calculate Indifference Point and show the EPS at Indifference Point. Also explain the plan you would accept and why?

2. XYZ Ltd. sells goods on a gross profit of 25%. Depreciation is considered as a part of cost of production. The following are the annual figures given to you: 20

Sales (2 month's credit)	Rs. 1800000
Materials consumed (1 month credit)	Rs. 450000
Wages paid (1 month lag in payment)	Rs. 360000
Cash manufacturing expenses (1 month lag in payment)	Rs. 480000
Administrative expenses (1 month lag in payment)	Rs. 120000
Sales promotion expenses (paid quarterly in advance)	Rs. 60000

The company keeps one month's stock each of raw materials and finished goods. It also keeps Rs. 100000 in cash. You are required to estimate the working capital requirements of the company on cash cost basis, assuming 15% safety margin.

3. A trade whose current sales are Rs. 6 lacs per annum and an average collection period of 30 days wants to pursue a more liberal credit policy to improve sales. A study made by a management consultant reveals the following information: 20

Credit Policy	Increase in collection period	Increase in sales	Bad debt loss anticipated
A	10 days	Rs. 30000	1.5%
B	20 days	Rs. 48000	2.0%
C	30 days	Rs. 75000	3.0%
D	45 days	Rs. 90000	4.0%

The selling price per unit is Rs. 3 average cost per unit is Rs. 2.25 and variable cost unit is Rs.2. The current bad debt loss is 1%. Required return on average investments is 20%. Assume 360 days in a year. Which of the above policies would you recommend for adoption?

4. A company is considering the two mutually exclusive projects. The finance director considers that the project with higher NPV should be chosen; whereas the managing director thinks that one with higher rate of return should be considered. Both the projects have got a useful life of 5 years and the cost of capita is 10%. The initial outlay is 2 lakhs. 20

The Future Cash Inflow from Project X and Y are as under:

Year	Project X (Rs.)	Project Y (Rs.)	PV factor @10%	PV factor @20%
1	35000	118000	0.91	0.83
2	80000	60000	0.83	0.69
3	90000	40000	0.75	0.58
4	75000	14000	0.68	0.48
5	20000	13000	0.62	0.41

Calculate

a) Payback period

b) Average Rate of Return

c) Net Present Value

d) Profitability Index

e) Internal Rate of Return

You are required to evaluate the projects and recommend which project should be selected.

5. Following is the Balance Sheet of ABC Ltd. as on 1st January, 2022 and 31st December, 2022 20

Particulars	01-01-2022	31-12-2022
I. Equity and Liabilities		
Equity Share capital	30000	35000
Share Premium	--	3000
General Reserve	4500	6500
Profit and Loss	3000	8080

6% Debentures	--	7000
Sundry Creditors	8500	9070
Provision for taxation	2250	4050
Proposed Dividend	3000	3500
Total	**51250**	**76200**
II. Assets		
Land and Building	23000	39000
Plant and Machinery	8540	14000
Furniture	550	650
Stock	8240	9570
Sundry Debtors	7500	8550
Bank Balance	3420	4430
Total	**51250**	**76200**

Additional Information

Depreciation written off during the year

Land and Building	6000
Plant and Machinery	5000
Furniture	120

You are required to prepare a cash flow statement and give your comments.

Seat Number

SONU-135

MBA-617-B : Case Studies in Marketing
(2272440058)

Total Pages : 5]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each question carry 20 Marks
3. Attempt any 3 Cases.

SECTION-I

1. Case1: Reviving "Extra-Fresh" – A Battle for Market Relevance 20

Extra-Fresh Pvt. Ltd. is an Indian beverage company established in 2015 with a focus on offering natural, fruit-based drinks free from artificial preservatives. In its initial years, the company experienced rapid growth and strong acceptance among urban, health-conscious consumers aged 18–30 who were willing to pay a premium for natural and healthier beverage options. By 2023, Extra-Fresh had expanded its operations to eight major Indian cities and distributed its products through supermarkets, convenience stores, and online grocery platforms. However, despite early success, the company has recently been facing a significant decline in sales and market share.

The Indian beverage market has become intensely competitive, with the presence of multinational corporations such as PepsiCo, Coca-Cola and several emerging startups. Changing consumer preferences toward low-sugar, functional, and innovative beverages, coupled with the rapid growth of direct-to-consumer brands and influencer-driven digital marketing, have reshaped the competitive landscape. In contrast, Extra-Fresh has continued to rely primarily on traditional retail channels and limited promotional efforts, which has reduced its ability to connect with younger and digitally active consumers.

Over the past year, Extra-Fresh has recorded an 18 percent decline in sales. Market research indicates that consumers increasingly perceive the brand as undifferentiated and lacking a clear value proposition. Although Extra-Fresh continues to price its products 20–25 percent higher than mass-market juice brands, many consumers no longer see sufficient justification for the premium pricing. The company's promotional strategy is heavily skewed toward in-store promotions and print advertising, with minimal social media presence and low brand engagement online. Additionally, Extra-Fresh suffers from poor shelf visibility in retail outlets, further weakening its competitive position.

Market feedback indicates that consumers expect greater innovation, functional benefits, and better value. The company's management now faces the challenge of redesigning its marketing strategy, including segmentation, positioning, pricing, and promotion, to regain relevance and growth in a dynamic market.

Questions:

1. Conduct a SWOT analysis for Extra-Fresh.
2. Analyze Extra-Fresh's current marketing mix. What changes would you recommend?
3. Should Extra-Fresh revise its pricing strategy? Why or why not?

2. Case2: Launching an Electric Scooter by "Eco-Ride Motors" 20

Eco-Ride Motors is an emerging electric vehicle manufacturer preparing to launch its first electric scooter targeted at urban commuters who seek affordable, eco-friendly, and reliable personal transportation. Rapid urbanization, rising fuel prices, and increasing environmental awareness have created strong demand for electric two-wheelers in Indian cities. However, the market is highly competitive, with established players offering varied models across different price points.

Eco-Ride Motors must make several critical marketing decisions before launch. From a product perspective, the company needs to determine the optimal combination of battery range, charging time, durability, design aesthetics, and smart connectivity features while keeping production costs under control. Pricing is a major challenge due to the presence of government subsidies, aggressive competitor pricing, and the high price sensitivity of target customers. The company must decide whether to adopt a penetration pricing strategy to gain market share or a value-based pricing approach to reflect product quality.

Promotion strategy is equally important, as many consumers remain uncertain about electric vehicle performance, charging infrastructure, and long-term maintenance costs. Eco-Ride must craft promotional messages that emphasize sustainability, cost savings, ease of use, and reliability. Finally, the company faces a strategic decision regarding distribution—whether to sell through traditional dealer networks that offer physical presence and service support or adopt a direct-to-consumer model to enhance control, reduce costs, and improve customer experience.

Questions:

1. How should Eco-Ride price its electric scooter considering competition, subsidies, and consumer price sensitivity?
2. How do decisions related to the 4Ps interact in this high-involvement product category?
3. What risks are associated with launching the product without strong after-sales support?

3. **Case 3:** 20

Bhagya House-holds Ltd. (BHL) is a very well established company in the field of manufacturing and selling of consumer durables like TV, washing machines and water filters; since 1990. The company has achieved remarkable success in marketing of their products through direct selling method in urban areas.

The company started with a team of 100 direct selling salesmen. They have a separate salesforce training and development cell now, as there are more than 1500 well trained salesmen. BHL conducts carefully structured training program and prepares salesmen for different kinds of situations they might encounter.

The team is trained mainly to attract the housewife as the products deal with household items. The salesmen first develop a casual conversation as they enter a house and then move to a practiced sales pitch on the products to demonstrate how the product will make life better for the housewife.

BHL also keeps salesmen's enthusiasm alive with seminars and discussions. It is ensured that they stay highly motivated. Achievers are also rewarded by BHL.

Now, BHL decided to go to semi-urban and rural markets instead of confining to urban markets only.

BHL wants to encash in rural areas also through direct sales. So, it diverted some of its salesmen to nearby town centers and each team were given 10-15 villages of population less than 500 each. The salesmen first contacted the village heads and then made an entry into the area.

As per the earlier experience, salesmen here also tried to start with casual conversation and target the house wives. Over a period of 15 days to 1 month all the salesmen came back to parent department with no success in sales and many had very bad experiences also to share with. The CEO of BHL fired the salesforce training and development cell in-charge and asked his marketing department to develop a new strategy to focus on the semi urban and rural areas.

Questions:

1. Was CEO right in firing the sales force training and development cell in-charge? If so, why?
2. When BHL was doings so well in urban markets, why did not the same strategy work in rural areas?
3. If you were the marketing manager, what is the new strategy you would develop to focus in rural markets?

4. **Case4: Repositioning "Aqua-Pro" Smart Water Bottles** 20

Aqua-Pro is a technology-driven startup that designs and markets smart water bottles integrated with a mobile application to track users' daily hydration levels. Launched with the objective of promoting healthier lifestyles, the product uses sensors to record water intake and sends reminders through a smartphone app. Although Aqua-Pro received positive feedback for its innovative features and product quality, the company has been unable to achieve expected sales growth, and overall demand has remained stagnant since launch.

Aqua-Pro has positioned its product as a premium health and lifestyle device, pricing it significantly higher than regular reusable water bottles. Its promotional activities are largely concentrated on technology exhibitions and startup events, limiting exposure to fitness enthusiasts and mass consumers. The company follows a direct-to-consumer model, selling exclusively through its own website, which restricts market reach and convenience for potential buyers. Meanwhile, competitors have introduced similar smart bottles with fewer features but at lower prices, supported by aggressive online promotions and wider distribution through e-commerce platforms and electronics retail stores.

The management of Aqua-Pro now faces critical marketing decisions related to refining product differentiation, reviewing pricing strategy, strengthening promotional efforts, and expanding distribution channels to improve market penetration and long-term competitiveness.

Questions:

1. What are the key marketing problems faced by Aqua-Pro in terms of product, pricing, promotion, and distribution?
2. How effectively is Aqua-Pro's product differentiated from competing smart water bottles? What improvements can be suggested?
3. How should Aqua-Pro reposition its product to improve sales while maintaining brand value?

5. Case 5:Product Life Cycle 20

Nirma is a group of companies based in Ahamdabad, Gujarat. Nirma Detergent is a popular brand of detergent in India. It was introduced in 1969 by Karsanbhai Patel, a chemist in Gujarat. At the time of its launch, Nirma Detergent was priced much lower than the other detergent brands available in the market, making it an instant hit among the middle and lower-income groups.The Nirma Detergent powder was priced at ₹3.50 per kg, at a time when HUL's Surf was priced at ₹13. Patel named the powder Nirma, after his daughter Nirupama.

Introduction Stage: In the introduction stage of the product life cycle, Nirma Detergent was a new product in the market. It was initially introduced in the local market of Ahmedabad, Gujarat. The product was priced very competitively and targeted the middle and lower-income groups. The product gained popularity quickly due to its low price, effective cleaning, and aggressive advertising.

Growth Stage: In the growth stage, Nirma Detergent started to expand its market presence beyond Gujarat and become a national brand. The company invested heavily in advertising and marketing to promote the product. It also expanded its product line by introducing new variants, such as Nirma Super, Nirma Popular, and Nirma Yellow. These new variants helped the brand gain a strong foothold in the detergent market.

Maturity Stage: In the maturity stage, Nirma Detergent had become a household name in India. The brand was well established and had a loyal customer base. However, the market became saturated with numerous other detergent brands, and competition increased. To stay relevant, the company continued to innovate by introducing new products, such as Nirma Lime Fresh and Nirma Clean Dishwash Bar. The company also focused on expanding its distribution network to reach more customers.

Decline Stage: In the decline stage, Nirma Detergent started to face tough competition from multinational companies that had entered the Indian market. These companies had greater resources and were able to offer products at lower prices. As a result, Nirma Detergent's market share started to decline. To combat this, the company repositioned itself as a premium brand by introducing Nirma Advance, a premium quality detergent. The company also invested in improving the quality of its products and promoting them as eco-friendly and safe for use.

Conclusion: Nirma Detergent has gone through the various stages of the product life cycle. It started as a new product in the market and became a well-established brand. The company has continued to innovate and evolve to stay relevant and compete with the changing market conditions. Company has developed variety of products, change the way of promotion, change the brand ambassador (Rhitik Roshan and Akshay Kumar). In spite of effective marketing, product innovation, and distribution strategies, Nirma Detergent’s market share started to decline.

Analyze the Case.

Seat Number

SONU-136

MBA-617-C : Case Studies in HRM

(2272440063)

Total Pages : 6]

Time: 3 Hours **Max. Marks : 60**

Instructions

1. Do not write anything on question paper except seat no
2. Each Case carry 20 Marks
3. Attempt any 3 Cases

1. CASE 01: NATIONAL MANUFACTURING COMPANY 20

The National Manufacturing Company reached an agreement with its Union on a production incentive scheme to increase production. The Company had an unprecedented demand for its goods and the Union agreed upon incentive schemes. The management was pleased with the assurance of the Union leader to personally undertake the task of implementing the scheme. The management promised to give him a free hand if he could increase the production.

The Union did increase production to almost double the original level. As a result, the Union gained importance. Any problem could be sorted out by the Union by its direct access to the chief executive. The management staff as a result became wary of its interaction with the Union. Non-members of the Union were discriminated by the Union. Its members could get special favors like disposal of their grievances promotions, and so on.

The incentive scheme benefited primarily the Union members. The scheme was inequitable as some workers got disproportionately large incentives, some low and some no incentive at all. The second feature was that as the incentive was linked to the Consumer Price Index (CPI) the distortion got further accentuated. However, when the Union tried to misuse its new found powers the management struck back one day by taking disciplinary actions against all the leaders and the Union found all of a sudden that it was without a leader.

Another Union arrived on the scene and the leader had established a rapport with the chief executive and this new Union faithfully followed the tenets of the management but as a price extracted some benefits for its members exclusively. It had a say on all aspects of the management function like recruitment, selection, transfers, and job classification, In return the Union saw to it that production became its exclusive responsibility and it had a hot line with the chief executive for any problem resolution. Again the management became wary that their path should not cross the path of the Union resulting in a confrontation.

As the years passed, the Union started agitating for improvement in the wage scales. Because of the incentive scheme, the company found that any improvement in the basic wage would pose greater problems and the primary question before the management was to delink the CPI from the incentive scheme. The Union refused to delink the CPI from the incentive scheme as some of its members were earning an amount equal incentive itself. At the same time workmen with no incentive and being grade barred began to lose. And this resulted in discontentment among the workmen. But the dilemma could not be resolved and this led to an explosive situation.

A third Union emerged on the scene and this led to intense inter-union rivalry resulting in indiscipline, loss of production, and violence within the factory premises, as a result of which the company declared lockout.

When the plant reopened after four months, the Union in power lost its credibility and the new Union had the complete support of the workmen. In the meanwhile, the new HR manager who joined the company during this period of strife found that a new approach to deal with the problem was very helpful. Normalcy In discipline and production seemed to return when a realistic approach of meeting the workmen to resolving problems and difficulties was made by the HR manager and the plant manager.

Simultaneously contact with the workmen led to the formation of committees to look after various matters relating to the canteen, working conditions and welfare function. The management also withdrew at the instance of the HR manager, charge sheets which were in force for over two to three years. The abuse of discretion by the old Union leader was also rectified. This had an immediate effect and the workmen responded favorably and they admitted that there was somebody to look into the problems of the workmen.

The new Union leader was happy that the management could develop a rapport not only with the leader but even the workmen and hoped that it could expect the management to rectify the defect of not having revised the wage scales. But this was not an easy task as there were a lot of inequalities that the management wanted to set right.

The Union, though agreeing with the management, would not agree for a cut in the wage in any manner to set right the inequalities. The Union not only wanted to cling to the beneficial aspects of the incentive scheme but also insisted that the management somehow give an increase in the basic wages. The management was being drawn into a vicious circle of the incentive scheme being inequitable, but when the Union's attention was being brought to the high incentive categories it reverted to the low basic wage theme. The management remained in a quandary as regards how to convince the workmen, to win over the constituency of workmen and make managers effective and regain supremacy in production.

QUESTIONS

(a) Identify the problems and their causes in this case.

(b) Under the given situation, how are the problems to be remedied?

(c) As a human resource manager, how do you deal with this case, especially when the Union is demanding a settlement?

(d) Suggest various principles and strategies the management has to keep in mind while formulating a wage incentive scheme for the employees.

2. **CASE 02: MANAGER AS A NEGOTIATOR** 20

A bright young MBA fresh from one of the top management institutes took over his father's responsibilities as president in a manufacturing company. The company employed approximately 1,000 persons in the production division. It had never faced with a demand for collective bargaining. None of its employees were union members.

The new president, after three years of climbing the ladder to his position, had a conference with three long-term employees, who explained that they and their associates had been discussing the desirability of bargaining collectively. The employees had not voiced any strong criticism of management, but they held several meetings and had invited representatives of a national union to talk with them. They concluded that they ought to try collective bargaining and hence formed a union and enlisted a majority of production employees as members. The three representatives handed over a series of issues carefully spelled out by the union to the president.

The young executive received them cordially and listened carefully. I have accepted their memorandum and suggested that he would like to take time to study it carefully. I have proposed a meeting with them on Friday of the following week.

When committee members returned, the president reminded them that the company had been careful to maintain wages and working conditions at least on a par with those in unionized companies in the same Industry and region. He expressed the opinion that the specific proposals they had presented seemed to him quite reasonable and appropriate. He also told them that he had been thinking of many of the same changes and would probably have made them without their request. He was pleased to hand them their memorandum with a notation indicating his acceptance. The committee members were quite satisfied with the effectiveness of their negotiations and promised to get back to the president after getting the proposals ratified by rank and file union membership.

One week later, the president found the same group of representatives waiting to see him. They appeared somewhat crestfallen and embarrassed. They reported that they had gone to the membership and presented a full report of their discussions with him, explaining his attitude, and recommended formal ratification of the memorandum as a new collective bargaining agreement. After extensive discussion, when the motion for ratification came up for a vote, a majority of the membership voted against ratification.

QUESTIONS

1. What is the problem in this case?
2. Why did the members refuse to ratify the agreement?

3. **CASE 03: BEENA ENGINEERING WORKS** 20

Beena Engineering Works, a heavy engineering unit, was established in 1992. To haul steel and other materials from and finished products to, the nearby railway station, and for the transportation of materials from one department to another within the works, the company had eight steam locomotives. They had been purchased about 30 years earlier and posed many repair and maintenance problems.

The company, therefore, decided to have phased program of replacing them by six diesel locomotives. These had several advantages over steam locomotives. For instance, apart from quicker and better haulage of rolling stock, while diesel locomotives spent over 15 minutes for fueling a day the steam locomotives spent over an hour every four hours, to take coal and water. Diesel locomotives could also be easily switched on and off and were economical to operate. Besides providing cleaner working conditions for the locomotive, by this replacement, the company would be relieved from providing steam coal and treated at different points in the works.

When the first diesel locomotives was received in the works, the management initiated a program for training diesel drivers First preference for such training naturally given to the drivers of steam locomotives. Arrangements were made to relieve them from duty for training had to be extended to a period of two months. Log sheets which were translated into the regional language for those who did not know English. The care with which they should operate the diesel engines and the difficulty of procuring spare parts from abroad were duly impressed upon the trainers.

Each steam locomotive had been manned by a driver, a fireman. As there was a greater degree of automation in diesel locomotives and as there was no need to maintain the fire or clean ash-pans, they were not provided with fireman. What was more, in some of the smaller diesel locomotives there was no place for a second man. A spare driver was provided for every three locomotives to relieve each regular driver for the additional responsibility as well as for the change in job content, they were placed in a higher pay scale. Management also agreed to absorb the surplus firemen in other vacancies without any loss in their earnings.

The recognized trade union had been kept informed of all these changes and had raised no objections that time. However, when the new diesel locomotives were commissioned with one driver each to man them, the secretary of the union, on a representation made by the loco crew, sent a strong protest to the General Manager and wanted the matter discussed in detail, before any change was introduced. He pointed out in his letter that the drivers would not be able to man the diesel locomotives for six hours without attendants to help them. He argued that this change affected the promotion of the firemen rendered surplus and also the group relationship established during many years of work-life. Two men on each locomotive would have a better view on both sides of the track, and this was necessary for safety Moreover, as each steam locomotive had been manned by a driver and a fireman for the past 30 years, it was difficult to convince the drivers and firemen that diesel locomotives could be manned singly

Management was aware that the loco crew could, if they wanted, bring all operations in the works to a standstill. They, therefore, agreed to discuss the issue with the union before implementing the scheme.

Questions:

1. As a manager how you will justify the management view point?
2. As union leader, how will you justify union's stand?

4. Case 4: FLIPKART VS AMAZON – THE ESCALATING COMPENSATION BATTLE 20

Focus: Attracting Top Talent in a Competitive Digital Ecosystem

Flipkart and Amazon have transformed India's digital commerce landscape, operating in a market projected to cross USD 150 billion in the coming years. As the battle for market share intensified, competition expanded beyond pricing, logistics, and customer acquisition to a critical strategic asset—human capital.

Between 2021 and 2023, both firms aggressively expanded their technology and operations workforce in India. Industry compensation reports indicate that senior software engineers and product managers in leading e-commerce firms were offered annual packages ranging between ₹35–₹60 lakh, while niche AI and data science roles crossed ₹1 crore when stock options and performance bonuses were included. Entry-level engineers from premier institutes were reportedly offered packages 20–30% higher than traditional IT services firms. This created upward pressure on salary benchmarks across the sector.

The compensation surge was not merely about hiring; it was a defensive strategy. Lateral movement between Flipkart and Amazon increased as recruiters targeted experienced professionals familiar with large-scale digital infrastructure. Counter-offers became common, and stock-based incentives emerged as a crucial retention lever. However, this escalation triggered unintended consequences. Internal pay compression issues surfaced when new hires earned compensation comparable to or exceeding that of existing employees. HR teams faced growing demands for pay corrections, role re-banding, and performance-linked increments.

Leadership debates intensified around sustainability. While high compensation enhanced employer attractiveness and signaled market strength, it also significantly increased fixed costs in an industry already characterized by thin margins and heavy investment in logistics and technology. Some executives argued that in innovation-driven markets, superior talent justifies premium compensation. Others questioned whether monetary incentives alone foster commitment or simply create a mobile workforce driven by incremental salary gains.

Both organizations subsequently strengthened non-monetary elements of employer branding—career mobility, global exposure, flexible work arrangements, internal entrepreneurship opportunities, and leadership development pipelines. The strategic question remained unresolved: Is a compensation war a competitive necessity or a short-term tactic with long-term structural risks?

The case invites critical examination of whether financial incentives can sustainably attract and retain top talent in hyper-competitive digital ecosystems.

Discussion Questions

1. Evaluate whether aggressive compensation strategies create sustainable competitive advantage in knowledge-driven industries.
2. Analyze the impact of salary benchmarking and counter-offers on internal equity and organizational culture.
3. As a CHRO, propose a balanced talent strategy that integrates compensation, employer branding, and career development to minimize long-term risk.

5. **CASE 05: AUTHORITY OF HR MANAGER AT REGIONAL LEVEL.** 20

National Bank of India is the biggest commercial bank in the country with its head office of Mumbai. It has 6000 branch offices across the country. It has been managing these branches with 20 regional offices located in important places in the country. One of those regional office is located in Agra.

Mr. Kamlesh Sharma is the Regional Manager of Agra Region and Mr. Shankar Dayal is the HR Manager at Agra Regional Office. Mr. Purohit is working as a Chief HR Manager at the central office Mumbai. Earlier, the central office used to select candidatesfor different jobs and allot them to different region. But the bank has recently decided to decentralize the hiring process and hence asked all the Regional Managers to select their own candidates. Mr. Kamlesh Sharma asked various departmental heads at regional office and branch managers to rewrite job description, job specification, estimate manpower needs and send them directly to him. Mr. Shankar Dayal has received a letter to this effect in the capacity of head of personnel department in the regional office. Immediately he met Mr. Kamlesh Sharma and told him that his job was to prepare job description, job specification, estimate manpower for the entire region as such he would be authorized to do all those functions instead of departmental head at regional office and branch managers. But the regional manager did not accept his request and told Mr. Shankar Dayal that thing will go according to his own instructions. Mr. Shankar Dayal told regional manager not to discount his request and restore his positional authority.

Questions:

1. What is the main problem in this case?
2. What should be done to resolve conflict between the Regional Manager and Regional HR Manager?