

FACULTY OF BUSINESS MANAGEMENT
M.B.A. – IV SEMESTER REGULAR/BACKLOG EXAMINATIONS, SEP- 2022
ENTREPRENEURSHIP DEVELOPMENT
PAPER – II

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A, B and C

Section – AAnswer the following questions in not more than **ONE** page each:

(5x4=20)

1. Characteristics of an Entrepreneur
2. Entrepreneurial Competencies
3. Role of Small Scale enterprises
4. Role of SSICs
5. Need of Venture capital

Section – BAnswer the following questions in not more than **FOUR** pages each:

(5x8=40)

6. a) What are the functions of an Entrepreneur? Explain various theories in Entrepreneurship.
(OR)
b) Discuss the need for rural and social entrepreneurship in India.
7. a) Explain economic and non-economic factors affecting Entrepreneurial competencies.
(OR)
b) What is the need, objectives and evaluation methods of EDPs?
8. a) What are the characteristics, objectives and scope of Small enterprises in India.
(OR)
b) Write a note the role of small enterprises in the economic development and their problems.
9. a) Explain the role of IDBI, IFCI and IIBI in providing financial support to Entrepreneurs.
(OR)
b) Discuss the role of SSIB and DICs in developing entrepreneurship.
10. a) Explain the concept, need, structure of venture capital.
(OR)
b) What are the Exit strategies and regulatory framework of venture capital in India?

Section – C

(1x10=10)

(Case Study – Compulsory)

Avaloq, headquartered in Switzerland, is a market leader in global digital banking. It was acquired by the leading Japanese IT conglomerate NEC Corporation at the end of 2020, despite COVID-19 pandemic challenges faced during the sale process. The aim of the M&A was to strengthen NEC's cloud software services in digital finance and government, essential pillars for its smart cities strategy. Avaloq's leadership team were debating which post-merger integration structure to propose to NEC: full merger, partnering or a hybrid approach? To help the protagonist solve this dilemma, the following perspectives and their strategic alignment are analyzed in depth, giving valuable insights into the integration direction: Organizational business models identifying M&A synergies; joint value-creation strategies and integration design ensuring the resulting M&A value is greater than the sum of its parts; industry drivers promoting vertical or horizontal integration; and the role of management/employee preferences in relation to M&A direction within the broader perspective of managing cross-cultural differences.

Questions:

1. Identify M&A synergies and organizational design using the Business Model Canvas.
2. Assess industry forces via the double helix framework (vertical vs. horizontal integration).
3. How culture, leadership and human factors impact M&A integration design.
4. Devise the best strategy to maximize and realize value creation.

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Code No. 1711

FACULTY BUSINESS MANAGEMENT
M.B.A. IV SEMESTER REGULAR BACKLOG EXAMINATIONS, SEP- 2022
INTERNATIONAL BUSINESS

PAPER – I

Time: 3 hours]

[Max. Marks: 70

Section – A

Answer any five of the following questions in not more than **ONE** page each:

(5x4 = 20)

1. Modes of international business
2. Competitive cost advantage theory
3. Economic integration
4. Exchange rate system
5. GDRs

Section – B

Answer the following questions in not more than **FOUR** pages each:

(5x8=40)

6. a) Elucidate different challenges of International Business?
(OR)
b) Explain about the factors leading to International Business?
7. a) What is Balance of Payments? How does it differentiate from Balance of Trade?
(OR)
b) Illustrate the flow of goods, services and capital in the international trade.
8. a) State the advantages and disadvantages of economic integration?
(OR)
b) Sketch out the organization structure of the WTO?
9. a) Describe the fixed and floating exchange rate system.
(OR)
b) Give a note on foreign exchange rate mechanism in India.
10. a) Elucidate various international financial instruments
(OR)
b) Describe the various forms of foreign direct Investment?

Section – C

(1x10=10)

Case Study (Compulsory):

A firm must decide whether to make a component part in-house or to contract it out to an independent supplier. The manufacturing of that component requires investment in specialized machine which is non-recoverable. On the other hand, the most efficient suppliers are located in countries with currencies that are expected to appreciate considerably over next decade.

1. What are the pros and cons of
 - (a) Manufacturing the component in-house and
 - (b) Outsourcing manufacturing to an independent supplier?
2. What option would you recommend? Why?

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FACULTY OF BUSINESS MANAGEMENT
M.P.A. - IV SEMESTER REGULAR/BACKLOG EXAMINATIONS, SEP- 2022

COST AND MANAGEMENT ACCOUNTING
PAPER - III

Time: 3 hours

[Max. Marks: 70]

Note: Answer all the following questions from Section - A, B and C

Section - A

Answer the following questions in not more than ONE page each:

(5x4=20)

1. Scope of Cost Accounting.
2. Applications of Marginal Costing.
3. Fixed Vs Flexible Budgeting.
4. Need for Responsibility Accounting.
5. ABC costing Vs Traditional Costing.

Section - B

Answer the following questions in not more than FOUR pages each:

(5x8=40)

6. a) Explain Concepts of Cost, nature, objectives, significance and advantages of Cost accounting.
(OR)
b) Explain in detail about Cost sheet and also methods and techniques of Costing.
7. a) What is BEP? Discuss in detail about differential costing and Make or Buy decisions.
(OR)
b) Write a note on Profit planning? Explain the steps in selection of suitable product mix.
8. a) What are different types of Budgets? Explain the concept of zero base budgeting with one example.
(OR)
b) What is standard costing? Explain various types of variances with your own illustrations.
9. a) What is Responsibility Accounting? Discuss the assumptions and types of responsibility centres with their functions.
(OR)
b) Explain and illustrate the basis for setting a transfer price using variable cost, full cost and the principles behind allowing for intermediate markets.
10. a) Write a note on Product life cycle costing and target costing.
(OR)
b) ABC Pvt. Ltd., has just had a Rs. 1,50,000 request to implement an ABC system quickly turned down. A senior manager is rejecting the request, noted, "Given a choice, I will always prefer a Rs. 1,50,000 investment in improving things a customer sees or experiences, such as our shelves or our store layout. How does a customer benefit by our spending Rs.1,50,000 on a supposedly better accounting system?" How should the company can respond?

Section - C

(1x10=10)

Prepare a Cash Budget for the month of March, April & May 2021 on the basis of the following information.

1. Income and Expenditure Forecasts :

Month	Credit Sales (Rs.)	Credit Purchases (Rs.)	Wages (Rs.)	Manufacturing Expenses (Rs.)	Office Expenses (Rs.)	Selling Expenses (Rs.)
Jan	120000	72000	18000	8000	3000	4000
Feb	124000	76000	16000	7000	2000	5000
Mar	128000	66000	20000	6000	4000	6000
April	116000	70000	17000	5000	2000	7000
May	112000	78000	19000	4000	2000	6000
June	120000	68000	16000	3500	4000	9000

2. Cash Balance on January 1st 2021, Rs.16000
3. Plant Costing Rs. 32000 is due for delivery in March. Payable 20% on delivery and the balance after 3 months.
4. Advance tax of Rs. 10000 each is payable in March and June.
5. Period of credit allowed for suppliers-1 month and to customers - 2 months.
6. Lag in payment of manufacturing expenses - 1month.
7. Lag in payment of office and selling expenses - ½ month.

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M.B.A. (FINANCIAL ACCOUNTING) SEMESTER I EXAMINATION (REGULAR) SEP 2022
FINANCIAL ACCOUNTING
PAPER - VI (d)

Time: 3 hours]

[Max. Marks: 70

Section - A

Answer any five of the following questions in not more than **ONE** page each:

(5x4=20)

1. Vlookup
2. Accounting Cycle.
3. What is Online Shopping?
4. List the Features of Tally.ERP9.
5. What is GST?

Section - B

Answer the following questions in not more than **FOUR** pages each:

(5x8=40)

6. a) What is MS-Office? What is the core software in MS-Office? Explain.
(OR)
b) Explain the use of Ribbon in Excel and list out the various tabs present on the Ribbon of Excel.
7. a) What do you understand by Subsidiary Books? Explain the purpose of each of them.
(OR)
b) Discuss the need of preparing Profit & Loss A/c and Balance Sheet.
8. a) What is E-Commerce? What are the benefits of E-Commerce? Explain.
(OR)
b) Write the step by step procedure for applying PAN Card and Voter ID through Internet.
9. a) What are the various vouchers available in Tally.ERP9? Explain.
(OR)
b) What are the various MIS Reports available in Tally.ERP9? Explain.
10. a) Explain the salient features of Direct and Indirect Taxes.
(OR)
b) What are the incomes chargeable under the head of salary? Explain.

Section-C
(Case Study)

(1x10=10)

The following particulars are submitted to you, prepare ITR-1 for the Assessment Year 2020-21 and write your comments.

Name of the Employee: Sri vavilala Banu Prasad, Fathers name: Sri. V. Laxmikant, Date of birth: 19-8-1980, PAN: APCPV3679U, Cell no: 9XXXXXXXXXX, Residential Address: 9-9-7/1, Shivaji Palem, Vishakapatnam- 530017, Name of the employer: Kaveri Constructions Limited, Office address: 84-17-11, Opp: RTC Complex, Ashok Nagar, Vishakapatnam - 530016, Tel no: 2362178.

Income particulars: Income from Salary Rs. 8,16,200, interest on Bank deposits Rs. 8,400. Deductions : 80C - 64,000, 80D - 5,100, 80G as per Income Tax Rules Rs. 900, During the previous year, he paid advance tax Rs. 10,000 and the company has made TDS Rs. 34,000. He paid the balance tax at the time of filing return of income.

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FACULTY OF BUSINESS MANAGEMENT
M.B.A. – IV SEMESTER REGULAR EXAMINATIONS, SEP- 2022

E-COMMERCE

PAPER – V (d)

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A, B and C

Section – A

Answer the following questions in not more than **ONE** page each:

(5x4=20)

1. What do you mean by E-Commerce?
2. Post sales services.
3. What is E-Marketing?
4. What is Firewall?
5. Why Jurisdiction is necessary for Business Transactions?

Section – B

Answer the following questions in not more than **FOUR** pages each:

(5x8=40)

6. a) What are the various business models of E-Commerce? Explain.
(OR)
b) What are the business applications of E-Commerce? Explain.
7. a) Explain Mercantile processes under Consumer Perspective in Business to Consumer E-Commerce Applications.
(OR)
b) Explain mercantile processes under Mercantile Perspective in Business to Consumer E-Commerce Applications.
8. a) What is EDI? What are the features of EDI? Explain.
(OR)
b) Discuss about architecture of EDI and various standards of EDI.
9. a) What are the various Electronic Payment Systems? Explain in detailed.
(OR)
b) Discuss various risks involved in Electronic Payment Systems.
10. a) Discuss about cyber laws in India and their limitations.
(OR)
b) Explain in detailed about Ethical Issues in E-Commerce.

Section – C

(1x10=10)

Case Study (Compulsory)

“Cyber crime: Today’s biggest threat to Internet world”. Discuss the statement in context with various types of cyber security threats & measure to be taken for prevention from it.

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