

(Pages : 2)

N – 6436

Reg. No. :

Name :

Third Semester 'Five Year M.B.A. (Integrated)'/ 'Integrated BM – MAM'
Degree Examination, June 2022

DDCM 301 : ELEMENTS OF DIRECT AND INDIRECT TAXES

Time : 3 Hours

Max. Marks : 60

PART – A

Write short notes on **any five** of the following. **Each** question carries **3** marks.

1. Indirect Taxes
2. Advalorem Duties
3. Dealer under CST Act
4. VAT
5. Wealth tax
6. SEZ
7. Fringe Benefits
8. Customs duties.

(5 x 3 = 15 marks)

PART – B

Answer **any five** questions. Each question carries **5** marks.

9. Explain the objectives of customs duties.
10. Explain the term Person under IT Act, 1961.

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Brijin Sir

11. State and explain the advantages of Service Tax.
12. Explain the concept of EOU.
13. Explain the different types of Customs Duties.
14. Discuss the term Declared Goods.
15. What is meant by aggregate Turnover? Discuss.
16. How do you determine the residential status of an individual?

(5 × 5 = 25 Marks)

PART – C

Answer **any two** questions. Each question carries **10** marks.

17. Explain the Procedure for the registration of a Dealer under CST Act.
18. Examine briefly various export promotion Schemes of the Government of India.
19. A company appointed Mr. X in Delhi at a package of Rs.7,00,000 per annum. The Company bifurcated Rs.7,00,000 as under for the payment of salary.

	Rs.
(a) Basic salary	3,00,000
(b) Transport allowance	20,000
(c) Reimbursement of Medical Bills	15,000
(d) Special allowance	2,00,000
(e) HRA	1,44,000
(f) Deposit in Approved Gratuity Fund	21,000
Total	<u>7,00,000</u>

Employee paid house rent Rs. 15,000 pm and Professional Taxes Rs.200 pm.
Compute Taxable income from salary of Mr. X.

(2 × 10 = 20 Marks)

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DDCM 302 — FINANCIAL MANAGEMENT

Time : 3 Hours

Max. Marks : 60

PART – A

Answer any **five** questions. Each question carries 3 marks.

1. What is degree of operating leverage?
2. Define Capital Rationing in the context of capital budgeting.
3. State the features and advantages of stock dividend.
4. What do you mean by financial forecasting?
5. Explain venture capital.
6. Describe wealth maximisation objective of financial management.
7. Briefly explain Factoring services.
8. Discuss the concept of stable dividend policy.

(5 × 3 = 15 Marks)

PART – B

Answer any **five** questions. Each question carries 5 marks.

9. What are the major financial decisions taken in Finance?
10. State and explain the various sources of short term finance for a cement industry.
11. Discuss MM model of irrelevance of capital structure.

12. Briefly explain the factors influencing dividend policy of a firm.
13. Why is the consideration of time important in financial decision making? How time can be adjusted?
14. Explain the role and functions of financial institutions in India.
15. Examine the rationale behind the use of weighted average cost of capital and its importance.
16. 'The management of inventory must meet two opposing needs.' What are they? How is a balance brought in these two opposing needs

(5 × 5 = 25 Marks)

PART – C

Answer any **two**. Each question carries **10** marks.

17. National Electronics Ltd. an electronics goods manufacturing company, is producing a large range of electronic goods. It has under consideration two projects X and Y, each costing Rs. 120 lakhs. The projects are mutually exclusive and the company is considering the question of selecting one of the two. Cash flows have been worked out for both the projects and details are given below. X has a life of 8 years and Y has a life of 6 years. Both will have zero salvage value at the end of their operational lives. The company is already making profits and the tax rate is 50%. The cost of capital of the company is 15%.

(Rs. Lakhs)			
At the end of the year	Net cash inflow		Present value of rupee at 15%
1	25	40	0.870
2	35	60	0.756
3	45	80	0.658
4	65	50	0.572
5	65	30	0.497
6	55	20	0.432
7	35	—	0.376
8	15	—	0.327

The company follows straight line method of depreciating assets. Advise the company regarding the selection of the project.

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DDCM 303 — BUSINESS STATISTICS

Time : 3 Hours

Max. Marks : 60

PART – A

Write short notes on any **five** questions. Each questions carries **3** marks.

1. What is partial correlation?
2. What do you mean by expected value of a random variable?
3. Explain estimation of sample size.
4. What is goodness of fit?
5. Write short note on F-distribution.
6. Explain standard error.
7. What is Continuous distribution?
8. Differentiate parameter and static.

(5 × 3 = 15 Marks)

PART – B

Answer any **five** questions. Each question carries **5** marks.

9. Describe the procedure of testing Hypothesis.
10. A die is tossed 3 times. What is the probability of (a) No fives turning up
(b) 1 five (c) 3 fives?

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11. Most graduate schools of business require applicants for admission to take the Graduate Management Admission Council's GMAT examination. Scores on the GMAT are roughly normally distributed with a mean of 527 and a standard deviation of 112. What is the probability of an individual scoring above 500 on the GMAT?
 12. What is Karl Pearson's Coefficient of Correlation?
 13. The mean of a binomial distribution is 20 and standard deviation 4, calculate n , p , q .
 14. Explain Gamma and Beta distribution.
 15. How many 3 letter word can be written using the alphabets in the word "ENGLISH"?
 16. A company makes electric motors. The probability an electric motor is defective is 0.01. What is the probability that a sample of 300 electric motors will contain exactly 5 defective motors?

(5 × 5 = 25 Marks)

PART – C

Answer any **two** questions, each question carries **10** marks.

17. A survey amongst women was conducted to study the family life. The observations are given.

	Family Life		Total
	Happy	Not Happy	
Educated	70	30	100
Not Educated	60	40	100
Total	130	70	200

Test whether there is any association between family life and education.

18. What do you mean by sampling? Discuss the various types of sampling techniques.
19. A vehicle manufacturer wishes to test the ability of three types of steel-alloy panels to resist corrosion when three different paint types are applied. Three panels with differing steel-alloy composition are coated with three types of paint. The following coded data represent the ability of the painted panels to resist weathering.

Paint Type	Steel-Alloy 1	Steel-Alloy 2	Steel-Alloy 3
1	40	51	56
2	54	55	50
3	47	56	50

Use a two-way ANOVA procedure to determine whether any difference in the ability of the panels to resist corrosion may be assigned to either the type of paint or the steel-alloy composition of the panels.

(2 × 10 = 20 Marks)

5-7-2022
9:30 - 12:30

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Degree Examination, June 2022

DDCM 304 : HUMAN RESOURCE MANAGEMENT

Time : 3 Hours

Max. Marks : 60

I. Write short notes on **any five** questions. Each question carries **3** marks.

1. Define human resource management.
2. List any five objectives of human resource management.
3. Distinguish between job enlargement and job Enrichment.
4. Explain wages.
5. What is job evaluation?
6. Explain any two methods of recruitment.
7. What are the objectives of collective bargaining?
8. Define industrial relation.

(5 x 3 = 15 marks)

II. Answer **any five** questions. Each question carries **5** marks.

9. Identify two major challenges of HRM and discuss how HR Manager shall face them.
10. Discuss the analysis and design of jobs.

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11. Discuss various features of performance appraisal.
 12. What do you mean by selection process? Explain psychological test.
 13. What are the role of quality circles?
 14. Explain the roles of personnel manager.
 15. Discuss the important conditions for successful collective bargaining.
 16. Explain the problems faced by the industrial relations.

(5 × 5 = 25 Marks)

- III. Answer **any two** questions. Each question carries **10** marks.
17. What is human resource management? Discuss nature and scope of HRM.
 18. What do you mean by Training and Development? Discuss the issues and concerns in Training and Development.
 19. Discuss the relevance of Quality of Work-Life and recent trends affecting the quality of Work-Life of Employees.

(2 × 10 = 20 Marks)



18. Discuss Walter's and Gordon's dividend models.

19. What is the importance of working capital for a manufacturing firm? What shall be the repercussions if a firm has (a) paucity of working capital, (b) excess working capital?

(2 × 10 = 20 Marks)

7-7-2022
9-30-12-30

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DDCM 305 : E-COMMERCE

Time : 3 Hours

Max. Marks : 60

PART- A

Answer any **five** questions. Each question carries 3 marks.

1. What is LAN?
2. State the uses of Internet.
3. Write a note on WWW.
4. What do you mean by intranet?
5. What is the purpose of Google Pay?
6. Give an account of 'Virus'.
7. What is encryption?
8. What is B2B?

(5 × 3 = 15 Marks)

PART- B

Answer any **five** questions. Each question carries 5 marks.

9. Explain the concept of Electronic Commerce.
10. What are the advantages of WAN? *

P.T.O.

11. Trace out the history of web.
12. Is electronic payment safe? Explain.
13. What is QR code? State its purpose.
14. Write an elaborate note on E-security.
15. What are the issues involved in encryption?
16. Explain the nature of extranets.

(5 × 5 = 25 Marks)

PART – C

Answer any **two** questions. Each question carries **10** marks.

17. Describe in detail the advantages and limitations of Electronic Commerce.
18. Elucidate the procedures of creating Web page.
19. Discuss the connection between electronic commerce and banking.

(2 × 10 = 20 Marks)

