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St Aloysius (Deemed to be University)

Mangaluru

SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL – 2026

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Distinguish between ethics and morality.
2. Explain the role of communication and training in making codes of ethics effective.
3. Define Suppliers as Stakeholders.
4. What is the scope of corporate governance in business organizations?
5. What is meant by board committees?

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. A company follows profits at the cost of social welfare. Analyse using the common good approach.
7. Explain the concept of corporate citizenship and discuss its role in responsible business conduct.
8. A company takes decisions considering consumers, suppliers, employees, and society. Analyse this practice using stakeholder theory.
9. Explain innovative and best practices in corporate governance.
10. Discuss ethical issues related to CEO and director compensation.

SECTION - C

Case Study: **(1x12=12)**

11. A large public sector bank in India faced severe financial stress due to rising non-performing assets (NPAs). Over several years, internal employees and middle-level managers had raised concerns regarding irregular loan approvals, political interference, and violation of credit appraisal norms. Although the bank had a formal whistle-blowing policy, complaints were often ignored, delayed, or handled informally without proper investigation. Employees feared retaliation, transfers, and career setbacks, which discouraged ethical reporting. This case demonstrates that the mere existence of governance mechanisms does not ensure ethical governance. The board

Contd....2

and audit committee failed to establish trust, confidentiality, and protection for whistle-blowers. As a result, early warning signals were missed, leading to massive financial losses and erosion of public confidence in the banking system. The case highlights the responsibility of boards to actively monitor whistle-blowing mechanisms and foster an ethical culture that encourages transparency and accountability.

Questions:

1. Why do whistle-blowing policies fail in practice despite being formally established? **(6 Marks)**
2. What governance measures can boards adopt to protect whistle-blowers and strengthen ethical reporting? **(6 Marks)**

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	2	2	2	2	1	4	4	4	4	4	5
Mapped CO(s)	CO3	CO1	CO1	CO3	CO5	CO1	CO3	CO2	CO4	CO4	CO5

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Mangaluru

SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL – 2026

DECISION MAKING MODELS

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Explain the terms infeasible solution and unbounded solution in Linear Programming Problems (LPP) using the graphical approach, with suitable examples.

2. A company has decided to redesign one of its electronic components to improve performance and market competitiveness. The project consists of several interrelated activities involving engineering, marketing, production, and product launch. The sequence of activities and their estimated completion times are given below. Draw the project network diagram and determine the critical path. Also, calculate the total project completion time.

Activity		Description of activity	Time
A	1-2	Finish component development	5
B	2-3	Design marketing program	4
C	2-4	Design production system	7
D	3-5	Select advertising media	8
E	4-5	Initial production run	9
F	5-6	Release the component to the	4

3. A travel company is planning a new tour package: (A1) Luxury international package, (A2) Mid-range domestic package, (A3) Budget local package. States of nature: (S1) High tourist demand, (S2) Average demand, (S3) Low demand.
Annual profits (₹):

Alternatives	S1	S2	S3
A1	10,00,000	4,00,000	−2,00,000
A2	7,00,000	5,50,000	1,50,000
A3	4,00,000	4,00,000	4,00,000

Apply the Laplace criterion and identify the best strategy.

4. A city hospital wants to plan staffing for its outpatient department (OPD). To estimate short-term patient inflow, it analyses the previous month's daily OPD arrivals. Given random numbers: 14, 42, 66, 89, 7, 51, 74, 81, 23, 59

OPD Patients (in hundreds)	8	9	10	11	12
Number of Days	5	8	9	6	2

Construct Simulation Worksheet to simulate patient arrivals for 10 days and find the average daily arrivals.

5. The initial cost of installation of a boiler in a power plant is Rs. 75,000. The boiler deteriorates in efficiency due to corrosion and boiler scales. The maintenance cost increases throughout the service life of the boiler. The cost data obtained from the maintenance records are as follows.

Year	1	2	3	4	5	6
Maintenance Cost	5,000	8,600	13,500	20,600	30,500	47,000

If the salvage value is Rs. 15,000, determine when the boiler should be replaced.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. The data on the running costs per year and resale price of equipment A, whose purchase price is Rs 2,00,000, are as follows:

Year :	1	2	3	4	5	6	7
Running cost (Rs) :	30,000	38,000	46,000	58,000	72,000	90,000	1,10,000
Resale value (Rs) :	1,00,000	50,000	25,000	12,000	8,000	8,000	8,000

a. What is the optimum period of replacement?
b. When equipment A is two years old, equipment B, which is a new model for the same usage, is available. The optimum period for replacement is 4 years with an average cost of Rs 72,000. Estimate if equipment A should be replaced by equipment B?

7. Victoria Chemicals is a company specialising in the production of raw materials for manufacturers of shower foam and laundry detergents. The company produces two main products, Product 1 and Product 2, which are essential components in these consumer goods. Victoria Chemicals aims to optimise its production processes to minimise production costs while meeting specific production requirements and constraints. The company must produce a minimum quantity of both Product 1 and Product 2 to fulfil customer demands and maintain its market position.

Given the following information:

1. **Production Quantity Requirements:**
   - A total of at least 350 gallons of Products 1 and 2 must be produced.
   - At least 125 gallons of Product 1 must be produced.
2. **Processing Times:**
   - Product 1 requires 2 hours per gallon for processing.
   - Product 2 requires 1 hour per gallon for processing.
   - A total of 600 hours of processing time is available.
3. **Production Costs:**
   - The production cost is Rs. 2 per gallon for Product 1.
   - The production cost is Rs. 3 per gallon for Product 2.

Formulate this as a linear programming problem (LPP) to minimise the total production cost. Additionally, find the solution to the LPP using the graphical method, identifying the optimal production quantities of both Product 1 and Product 2 to minimise production costs.

8. An automobile company has completed the prototype of a new car model. The sales manager intends to organise a promotional event to introduce the model to dealers and the media. The success of the event depends on the timely completion of several interrelated activities, each critical to the launch. The activities, along with their durations and interdependencies, are shown in the table below:

Activity		**Description**	**Duration (days)**
A	1–2	Collect technical specifications	8
B	2–3	Prepare the user handbook	6
C	3–4	Plan an advertising campaign	7
D	3–7	Print manuals and ads	9
E	3–8	Produce demo vehicles	15
F	4–5	Invite media personnel	4
G	4–6	Management briefing	5
H	6–7	Media arrival	4
I	7–8	Dealer meetings	6
J	8–9	Vehicle demonstration	5
K	9–10	Media departure	4

(a) Construct a CPM network diagram for the project, and determine the minimum time required to complete the project.

(b) Calculate the Time Estimates for all non-critical activities and identify the activity with the highest float. Explain the managerial significance of this float in project scheduling.

9. Fish markets deal with extremely perishable products and uncertain about daily arrivals and demand. Simulation helps estimate profit and wastage under randomness. A fish wholesaler sells fresh fish that must be sold the same day. Unsold fish are discarded, while unmet demand leads to lost sales with penalty. Based on 300 days' records:

Supply (kg)	Days	Demand (kg)	Days
50	40	50	30
100	90	100	120
150	110	150	100
200	40	200	30
250	20	250	20

Cost =₹180 per kg; Selling price = ₹260 per kg; Penalty = ₹70 per kg

Random number pairs: (26,11), (53,68), (79,91), (08,47), (62,35), (94,22)

Construct Simulation Worksheet to simulate data for six days and compute profit.

10. A toy manufacturer is considering a project of manufacturing a dancing doll with three different movement designs. The doll will be sold at an average of Rs 10. The first movement design using 'gears and levels' will provide the lowest tooling and set-up cost of Rs 1,00,000 and Rs 5 per unit of variable cost. A second design with spring action will have a fixed cost of Rs 1,60,000 and a variable cost of Rs 4 per unit. Yet another design with weights and pulleys will have a fixed cost of Rs 3,00,000 and a variable cost of Rs 3 per unit. One of the following demand events can occur for the doll with the probabilities:

	Demand (units)	**Probability**
Light demand	25,000	0.10
Moderate demand	1,00,000	0.70
Heavy demand	1,50,000	0.20

Construct a payoff table for the above project and calculate Expected Monetary Value (EMV) to identify the optimum design?

SECTION – C

Case study: **(1x12=12)**

11. A leading private bank in India plans to launch a new AI-enabled mobile banking application to enhance customer engagement and compete with fintech startups. The project involves market research, app design, backend integration, cybersecurity testing, regulatory compliance approval, employee training, and final rollout. Due to uncertainty in regulatory approvals and testing phases, the Chief Operations Officer decides to apply PERT analysis to estimate the expected completion time and assess the probability of meeting the planned launch date.

The following activities have been identified along with three-time estimates (in weeks):

Activity	Predecessor	Optimistic	Most Likely	Pessimistic
A – Market research	–	2	4	6
B – App UI/UX design	–	3	5	7
C – Backend development	A	6	10	14
D – Integration testing	B, C	4	8	12
E – Cybersecurity audit	C	3	6	9
F – Regulatory approval	D	2	4	6
G – Employee training	D	2	3	4
H – Final rollout	E, F, G	1	2	3

The bank wants to launch the app within 30 weeks. If the launch is delayed beyond 30 weeks, the bank estimates a reputational and revenue loss of Rs. 10 lakhs per week.

Questions:

a. Construct the PERT network diagram and identify the critical path with total project duration.
b. What is the probability of completing the project within 30 weeks?
c. If a delay beyond 30 weeks results in a revenue loss of Rs. 10 lakh per week, what is the probability of losing Rs. 20 lakhs?
d. If regulatory approval gets delayed by 3 weeks, will this have any impact on the final rollout?

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	5	3	3	3	5	6	6	5	3	5	6
Mapped CO(s)	1	3	1	4	2	2	1	1	4	1	4

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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL – 2026

LABOUR LAW

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Analyse in brief, the various labour codes.
2. Discuss in brief, the definition of the term ' Industry' as per Industrial Disputes Act, 1947.
3. Worker's participation in safety is a two-way process of collaboration whereby both the employer and the employee work together to spot, solve and improve safety. Examine this statement, on the basis of Factories Act,1948.
4. Evaluate the important provisions of Equal Remuneration Act,1976.
5. Discuss in brief, the various provisions incorporated in Maternity Benefit Act, 1961 to ensure the Welfare of women workers.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Discuss in brief, the relevant Articles of the Chapter on Directive Principles of State Policy connected to labour welfare. Identify the six fundamental rights recognised by Indian Constitution.
7. Evaluate the various challenges faced by trade unions in India. Identify the various measures to strengthen trade unions in India.
8. Explain in detail, the various provisions related to Health, as per Factories Act,1948.
9. The Minimum Wages Act, 1948, safeguards the interests of the workers as they are vulnerable to exploitation. Examine this statement bringing out the important sections of the Act.
10. Evaluate the definition of the term Sexual Harassment as per Vishaka judgement and as per Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Analyse what is prescribed by this Act, to prevent sexual harassment in the workplace.

Contd....2

SECTION - C

Case Study: **(1x12=12)**

11. One of the plants of company A was not performing well. Hence, they decided to sell it to Company B. The union in company A was, however, quite strong. Therefore, the company anticipated problems and asked company B to assure that it will not retrench any employee and that it will not unfavourably alter any of the existing terms and conditions of employment of the workers in the plant which was being sold. Company B agreed, but the deal was kept secret. Before company A could disclose this to its union, the trade union leadership came to know of it and confronted the management. The management replied that it had safeguarded the interests of the employees very well. The trade union replied that even though the management had been dealing with the union for several years, it did not fully trust them and kept the deal a guarded secret. How would it expect them to believe the words of the management (of company B), with whom they have not interacted at all? The trade union then resisted the sale.

The labour department and the politicians were not ready to help the trade union because the state was already facing the problem of a negative labour situation. The High Court said that since the company was headquartered in a different state, they should file a case in the state in which the company was headquartered. The management said that the sale would take place and in the interim period it could not continue operations which became unprofitable. Continued operations would make not only the plant but the entire company sick. The management offered job to the employees in its plant in western India. The workers moved from east to western India, leaving their families behind. They had to maintain two establishments and also invest some money every month to fight a legal battle against the management. In a few months' time, the workers became deeply indebted and were not in a position to make both ends meet. Upon the request of the employees, the management provided an improved voluntary retirement package (VRS). Almost all workers, who moved from eastern India to western India took the VRS. Most of them spent the money in no time. Eventually, company A sold its plant in east India to Company C, not to company B.

In contrast, in another multinational company, one of the plants remained a captive supplier to a large nationalised company. After a while, the nationalised company said that it would make the product (which is a vital input for its own manufacturing process) itself and would not need the services of the multinational company. The multinational company decided to close the unit. The trade union objected and criticised the company for its inefficiency.

Contd....3

Instead of reacting, the management responded by asking the trade unions to visit similar companies to study their practices. The union took the challenge and after a couple of months, made a presentation to the management on what it should do differently, what new activities it should take up and what present activities it should dispense with. The management wanted to do exactly the same earlier when the trade union confronted them, but did not put the idea forward because it anticipated that the trade union would ask for a favour in return for the cooperation. Now that an almost similar agenda came from the trade union in the interest of the survival of the company, all that the management had to do was to say 'yes' which it did. In a short period, the unit became cost effective and secured other businesses to let it survive the competition and grow. The trade union had agreed for the reduction of some staff, pay, and benefits, and accrued rights in the interest of keeping the unit afloat and saving majority of the otherwise threatened jobs.

Questions

1. Evaluate in brief, what would have gone wrong in the first situation. **(6Marks)**
2. Analyse the decision of the company in the second situation. **(6 Marks)**

Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	4	6	3	5	6	6	5	4	3	5	5
Mapped CO(s)	1	2	3	4	4	1	2	3	4	4	2

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Mangaluru

SCHOOL OF BUSINESS AND MANAGEMENT

(PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL – 2026

FINANCIAL REPORTING AND ANALYSIS

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Explain the significance of accurate financial statement presentation for various stakeholders.
2. Evaluate the operating profit ratio of an enterprise from the available COGS Rs.40,000; administrative and office expenses Rs.1,000; selling and distribution expenses Rs.1,400; sales Rs.60,000 and sales return Rs.600.
3. Discuss the ethical responsibilities of management in the preparation of financial statements.
4. From the following information by Aryan Ltd, Calculate net cash flows from financing activities for the year 2024-25.

Particulars	2023-24 (Rs.)	2024-25 (Rs.)
Equity share capital (face value Rs.100)	10,00,000	12,00,000
Share Premium	1,00,000	1,40,000
10% Debentures	6,00,000	4,00,000
8% long term bank loan	4,00,000	6,00,000

Interest on debentures paid during the year was Rs.30,000 and on bank loan Rs.40,000.

5. Pro forma statements are an important tool for planning future business operations. Explain.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Explain the importance of the notes to financial statements and how they enhance the understanding of the financial statements. Provide examples of critical information typically included in these notes.
7. The following information is extracted from the Statement of Profit and Loss of Gold Coin Ltd. for the year ended 31st March, 2022.

Particulars	31st March,2022	31st March, 2021
Revenue from Operations	60,00,000	45,00,000
Employee Benefit Expenses	30,00,000	22,50,000
Depreciation	7,50,000	6,00,000
Other Expenses	15,50,000	10,00,000
Tax Rate	30%	30%

Prepare a comparative income statement using the format of the Companies Act of 2013.

Contd....2

8. Explain the key differences between reports prepared by lower-level management and those prepared by upper-level management.
9. From the following balance sheets of a Company, you are required to prepare a Schedule of Changes in Working Capital and Fund Flow Statement.

Balance Sheets as on 31st December

Liabilities	2022	2023	Assets	2022	2023
	Rs.	Rs.		Rs.	Rs.
Share Capital	2,00,000	2,50,000	Land and Buildings	2,00,000	1,90,000
General Reserve	50,000	60,000	Plant and Machinery	1,50,000	1,69,000
Profit and Loss	30,500	30,800	Stocks	1,00,000	74,000
Bank Loan (Short Period)	70,000	---	Debtors	80,000	64,200
Creditors	1,50,000	1,35,000	Cash	500	600
Provision for Taxation	30,000	35,000	Bank	---	8,000
			Goodwill	---	5,000
	5,30,500	5,10,800		5,30,500	5,10,800

10. Galaxo Ltd wishes to prepare financial plans. Use the financial statements and the other information provided below to prepare the financial plans.
   a. Prepare a pro forma income statement for the year ended December 31, 2025, using the percent-of-sales method.
   b. Prepare a pro forma balance sheet dated December 31, 2025, using the judgmental approach.

Galaxo Ltd Pro Forma Income Statement for the year ended December 31, 2024

Particulars	Amount ($)
Sales Revenue	800,000
Less: Cost of goods sold	600,000
Gross profit	200,000
Less: Operating Expenses	100,000
Net Profit Before Tax	100,000
Less: Taxes @ 40%	40,000
Net Profit After Tax	60,000
Less: Common Stock Dividends	20,000
Retained Earnings	40,000

Galaxo Ltd Balance Sheet for the year ended December 31, 2024

Liabilities	Amount ($)	Assets	Amount ($)
Accounts Payable	1,00,000	Cash	32,000
Taxes Payable	20,000	Marketable securities	18,000
Other Current Liabilities	5,000	Accounts Receivable	150,000
Total Current Liabilities	1,25,000	Inventories:	1,00,000
Long term debt	2,00,000	Total Current assets	3,00,000
Stockholders equity Common Stock	1,50,000	Net fixed assets	3,50,000
Retained Earnings	1,75,000		
Total Liabilities	6,50,000	Total Assets	6,50,000

The following financial data are also available:

(1) The firm has estimated that its sales for 2025 will be $900,000.
(2) The firm expects to pay $35,000 in cash dividends in 2025.
(3) The firm wishes to maintain a minimum cash balance of $30,000.
(4) Accounts receivable represent approximately 18% of annual sales.
(5) The firm's ending inventory will change directly with changes in sales in 2025.

(6) A new machine costing $42,000 will be purchased in 2020. Total depreciation for 2025 will be $17,000.

(7) Accounts payable will change directly in response to changes in sales in 2025.

(8) Taxes payable will equal one-fourth of the tax liability on the pro forma income statement.

(9) Marketable securities, other current liabilities, long-term debt, and common stock will remain unchanged.

SECTION – C

Case Study: **(1x12=12)**

11. From the following balance sheets of Seema Ltd make out a Cash Flow Statement.

Balance Sheets

Liabilities	2024 (Rs.)	2025 (Rs.)	Assets	2024 (Rs.)	2025 (Rs.)
Equity Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Preference Capital	1,50,000	1,00,000	Land & Buildings	2,00,000	1,70,000
General Reserves	40,000	70,000	Plant	80,000	2,00,000
Profit & Loss a/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills receivable	20,000	30,000
Prov. for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
Bills payable	20,000	16,000	Cash in Hand	15,000	10,000
	6,77,000	8,17,000		6,77,000	8,17,000

Additional Information:

(i) Depreciation of Rs. 10,000 and Rs. 20,000 have been charged on Plant and Land & Buildings respectively in 2025.

(ii) Interim dividend of Rs.20,000 has been paid in 2025.

(iii) Proposed dividend of previous year has been paid in 2025.

(iv) Income tax Rs.35,000 has been paid during the year 2025.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	5	5	6	5	5	5	6	5	6	6	6
Mapped CO(s)	1,2	2,1	3,2	2,3	4,1	1,2	2,3	3,2	2,4	5,1	2,3

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SCHOOL OF BUSINESS AND MANAGEMENT

(PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL – 2026

TAXATION FOR MANAGERS

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Discuss the difference between tax planning, tax avoidance and tax evasion.

2. Mr. Rajesh is a manufacturer of furniture in Kerala. During the Financial Year 2025–26, he purchased raw materials worth ₹55,000 (inclusive of GST) from within the state. In addition, he paid the manufacturing expenses amounted to ₹5,500, wages to workers were ₹4,200, storage cost ₹3,000, and packing charges ₹2,500. He also paid consultation fees of ₹3,000 and insurance charges of ₹1,500. Mr. Rajesh aims for a profit margin of ₹10,000 on the product. GST is applicable at CGST 9% and SGST 9%. Estimate the Invoice price of furniture charged by Mr. Rajesh under GST.

3. Mr. Rakesh of Gujarat manufactured 28,000 units of a product during the month of March 2026. He sold 11,000 units within the state, 10,000 units in inter-state sales, and the remaining 7,000 units were transferred to his branch located in another state as stock transfer. The goods were sold to wholesalers at ₹650 per unit. He had Input Tax Credit available of ₹4,80,000 in CGST and ₹3,60,000 in SGST. The applicable GST rate is 18%. Determine the total output tax liability and the net GST payable after adjusting the available ITC.

4. Explain the process of distribution of credit by input service distributor and also highlight the rules of distribution of ITC.

5. From the following information determine the customs duty payable and total value of imported goods.
   i. Assessable value of goods imported ₹16,50,000
   ii. Rate of Basic Customs Duty 14.5%
   iii. Anti- dumping duty is @ 10%

   Rate of IGST 18 %

Contd....2

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Explain Capital Gains. Describe the various exemptions and their rules under the head Capital Gains.

7. Using the details provided below, determine the taxable supply and the GST liability of a dealer in Karnataka,

Particulars	**Inter-State Sale**	
	GST 5 %	GST 18%
Gross Sale	14,00,000	6,50,000
Items included in the above sales:		
Packing charges	3,200	1,800
Design charges	1,800	1,400
Trade discount	900	500
Exports	25,000	—
Freight	2,800	1,500
Goods returned within 3 months	3,500	2,000
Installation expenses	1,200	1,700
Goods rejected within 7 months	5,500	3,000
Sales outside the state	8,500	4,500
Commission for additional sales	3,500	2,200

Additional Information:

Goods worth ₹ 60,000 were sold within Karnataka (included in GST 5% gross turnover).

8. Mr.Rajan of Bihar purchased goods from Mr. Nakul West Bengal amounting to ₹ 2,36,000 including 18% IGST in the month of March 2025. He also purchased raw material worth ₹ 3,55,000 from local dealer who has opted for composition scheme. He incurred ₹ 1,50,000 as direct and indirect expenses and added profit margin 14% of cost.

Mr. Rajan sold 60% of finished goods to Mr. Lalu Yogendra of MP with IGST at 12% payable thereon and 20% of finished goods to Mr. Manohar of Bihar, 9% CGST, and 9% SGST payable thereon.

Estimate the net GST Payable after adjusting ITC for the month of March 2025.

9. Mr. Karan Mehta, a dealer in hardware goods in Ahmedabad, provides the following details for March 2026:

Product	Purchase Price	GST on Purchase	Sale Details	GST on Sale
Steel Pipes	Purchased within the state for ₹ 5,00,000 (Excl. GST)	18%	Sold within the state for ₹ 6,50,000	18%
Power Drills	Purchased from another state for ₹ 4,00,000 (incl. GST)	18%	Sold within the state at 25% profit on cost	18%
PVC Fittings	Purchased within the state for ₹ 3,00,000 (Excl. GST)	5 %	Sold outside the state for ₹ 4,00,000	5%

Determine the Net GST payable after inter-head adjustment of Input Tax Credit. Present the utilisation of IGST, CGST, and SGST credits in the prescribed order and identify any surplus ITC.

10. Bright Tech Industries Ltd. imported a laser cutting machine from Germany. From the following details, estimate and comment on the:
   - Assessable Value under the Customs Act
   - Total Customs Duty Payable and Landed Cost of the Machine
   - Give brief reasons for exclusion of each item.

   Cost of the machine – 48,000 Euro
   Design charges paid in Germany – 6,500 Euro
   Tools supplied free of cost by importer – ₹ 2,75,000
   Buying commission paid to agent – 2,000 Euro
   Packing charges – 1,100 Euro
   Sea freight – 3,600 Euro
   Insurance – 900 Euro
   Installation charges paid in India after the import – ₹ 1,40,000
   Inland freight from port to factory – ₹ 38,000
   Exchange rate notified by CBIC – ₹ 106 per Euro
   Exchange rate notified by RBI – ₹ 105.40 per Euro
   BCD – 12%; IGST – 18%.

SECTION – C

Case study: **(1x12=12)**

11. Mr. Vivek, a dealer in Karnataka, furnishes the following details of transaction for the year 2025-26. Analyse and determine the total TO and taxable turnover and state, whether he is eligible for input tax credit under GST law? If so, calculate tax liability and net GST payable.
   a) Sold goods to Mr. X in Chamarajnagar ₹ 5,00,000.
   b) Sold goods to Mr. Y in Mandya ₹ 2,00,000.
   c) Sold goods to XYZ Company in Bengaluru ₹ 1,50,000.
   d) The goods received from unregistered dealer ₹ 10,000.
   e) Goods supplied to a job worker in Mysuru ₹ 1,50,000 and returned after completion, later sold to a dealer Maharashtra.
   f) Supply of services to Mr. B for ₹ 4,00,000 at zero rate under GST.
   g) The sale of goods to a merchant in Mysuru ₹ 5,00,000.
   h) Transfer of goods from Branch in Mandya to a branch in Bengaluru Rs. 5,00,000 both are registered branches under GST.
   i) Imported goods worth ₹ 8,00,000.
   j) Purchased goods from Hyderabad for ₹ 10,00,000.
   k) Supplied goods from his branch at Mandya for ₹ 5,00,000.
   l) Sold food and drinks for ₹ 10,00,000.
   The rate of GST applicable on all goods and services is 5%.

Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	4	5	5	5	4	5	5	5	5	5	4
Mapped CO(s)	2	2	3	1	4	1	2	3	3	4	3

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St Aloysius (Deemed to be University)
Mangaluru

SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April - 2026
DERIVATIVES AND RISK MANAGEMENT

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. An Oil producer enters into a forward contract to sell 2,000 barrels of oil. The spot price of oil is $65 per barrel. The producer expects to hold the oil in storage for the duration of the contract, incurring storage costs of $2 per barrel per month. Additionally, the producer plans to finance the purchase of the oil through borrowing at an annual interest rate of 6%. The forward contract has a maturity of 6 months. The producer wants to ensure a profit margin of $10 per barrel.
   Estimate:
   1. The cost of carry per barrel per month.
   2. The forward price at which the producer should enter into the contract to meet the profit margin requirement.
   3. At the expiration of the contract, if the spot price of oil is $75 per barrel, determine the profit or loss from the forward contract.
2. The current spot price of Lupin is available at ₹ 1140 which is expected to yield a dividend of ₹ 12 in two months from now. The continuously compounded annual risk free rate of interest is 7.5%. Determine the value of three months futures contract if a contract involves 400 shares.
3. Mr X has bought 3 contracts of ABC ltd for ₹ 1430. Each contract consists of 250 shares. The initial margin required to be maintained for each contract is 25%. And maintenance margin is 70% of initial margin. Estimate the value of the contract and maintenance margin.
4. Distinguish between covered call and protective put.
5. Distinguish between Margin traders and Speculators.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Consider an investor who contracts her broker on march 7, 2025 to buy gold future contracts on XYZ commodity exchange. The current future price is $ 1280 per ounce, since the contract size is 100 ounces, the investor has contracted to buy a total of 200 ounces at this price. The broker will require the investor to deposit $ 4600 per contract as an initial margin. At the end of its trading, the margin account is suggested to reflect the investors gain or loss. The maintenance margin is $ 3100 per contract. Determine the operations of margin account from the following data:

Contd...2

Day	Future price ($)	Day	Future price ($)
7	1243	20	1231
8	1249	21	1224
9	1241	22	1219
10	1245	23	1215
13	1239	24	1210
14	1236	27	1220
15	1233	28	1225
16	1237	29	1230
17	1232	30	1232

7. A futures contract is available on ONGC which is currently trading at ₹ 140 and due to 50 days from now.
   a. Determine the value of the contract if the continuously compounded, annual risk free rate of interest is 7.5% and the contract involves 4000 shares.
   b. Determine the changes in value if a dividend of ₹ 6.50 per share is expected to be paid in 20 days before the due date.

8. A commodities trader enters into a forward contract to buy 2,000 barrels of oil in 8 months. The current spot price of oil is $200 per barrel. The storage cost for the oil is $5 per barrel per month. Cost of financing the contract is set at 8%. The expected increase in the spot price of oil over the next 9 months is 7%. The dividend yield is $2.5 per barrel over the next 9 months. Estimate the total forward price for the contract using the adjusted cost of carry model.

9. A multinational corporation has AUD 3,500,000 and wants to find arbitrage opportunities via currency swaps. The prevailing interest rate in AUD is 3.25% per annum. Estimate if there is any arbitrage opportunity if they invest 8 months in USD and 4 months in EUR respectively. Here are the rates: 1 AUD = 0.75 USD, 1 USD = 0.80 EUR, 1 EUR = 1.7AUD. Interest rates prevailing in the USA are 2% per annum, and in Europe, it is 1.5% per annum.

10. Examine the economic functions of derivatives markets and its contribution to risk management and price discovery.

SECTION – C

11. **Case study:** **(1x12=12)**

Mrs Greeshma has done the below option investments for the month of January. Determine the total profit /loss made by Mrs Greeshma for January.

Stock	Strike Price	Lots	Lot size	Premium	Stock Price at expiry
BEL	2940CE	250	4	15	2980
Infosys	1420CE	400	3	4	1435
PNB	134PE	8000	1	1.25	136.75
ShriRam Finance	3750PE	175	8	32	3880
HDFC	1520CE	550	5	25	1554
Bharti Airtel	1330PE	475	4	12	1310
HindUnilever	2240CE	300	5	7.5	2260

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	5	5	5	4	4	5	5	5	5	4	5
Mapped CO(s)	1	2	3	4	5	1	2	3	4	5	3

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St Aloysius (Deemed to be University)
Mangaluru

SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April - 2026
TRAINING AND DEVELOPMENT

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Discuss how training can reduce turnover and absenteeism in an organization.
2. List and explain the reasons why a training need analysis is conducted in an organization.
3. Analyse the reasons for evaluating training.
4. Discuss the importance of management development programmes for contemporary organizations.
5. Outsourcing of training is decided based on several criteria. Examine the various reasons for outsourcing.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Explain the critical importance of training in modern organizations and its contribution to their success. Provide relevant examples to illustrate your points. Analyse the primary objectives that organizations strive to achieve through their training programs.
7. Explain the significance of lesson plan and list the different types of information found in a detailed lesson plan.
8. Analyse the possible problems encountered in training evaluation.
9. How does business strategy influence training and development programs within organizations? Provide specific examples to illustrate the impact of different strategic priorities on training initiatives.
10. Discuss the Business-Embedded (BE) Model and how it differs from traditional training departments.

SECTION – C

11. **Case study:** **(1x12=12)**

Enhancing Technical Skills through Virtual Labs

In a leading technology firm, training and development initiatives are crucial to maintaining and advancing technical expertise among employees. The company recognized the rapid pace of technological evolution and the necessity for continuous skill enhancement to stay competitive in the market. To address this, they implemented a sophisticated virtual lab environment for hands-on training in cutting-edge technologies such as artificial intelligence (AI) and cloud computing.

Contd...2

Training Program Details:

The virtual labs simulate real-world scenarios, allowing employees to experiment and practice without disrupting live systems. This approach not only enhances technical skills but also builds confidence in handling complex technologies. The training curriculum includes self-paced modules and instructor-led sessions, ensuring flexibility and personalized learning experiences tailored to different roles within the organization.

Measurement and Feedback:

To gauge the effectiveness of the training program, the company employs various metrics. These include performance assessments within the virtual labs, feedback surveys from participants, and analysis of project outcomes post-training. Real-time data analytics from the virtual labs provide insights into user interactions and learning progress, allowing for immediate adjustments and improvements to the training content.

Impact and Results:

Employees have reported increased proficiency in applying new technologies to their work responsibilities. This has resulted in quicker adoption of innovative solutions and improved efficiency in project execution. From a strategic perspective, the company has seen reduced time-to-market for new products and services, attributed partly to the enhanced technical capabilities gained through the virtual lab training.

Questions (Each question carries 6 marks)

- How can organizations ensure that the skills learned in virtual labs translate effectively into real-world applications and business outcomes?
- Examine what role does ongoing support and reinforcement play in maximizing the long-term impact of virtual lab training on employee performance?

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	4	4	4	4	5	4	4	4	4	4	4
Mapped CO(s)	1	2	3	4	5	1	2	3	4	5	2

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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April - 2026

STAFFING AND COMPENSATION MANAGEMENT

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Discuss the concept of staffing.
2. Analyse the importance of accurate measurement in recruitment and selection processes.
3. Assess why compensation management is essential in organisations.
4. Discuss the role of legislation in compensation.
5. Discuss the significance of fringe benefits.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Elaborate on the various staffing models.
7. Examine the role of ethics in staffing also examine the importance of objective measurement.
8. Discuss the economic theories of compensation.
9. Illustrate with suitable examples the elements of compensation to employees.
10. Examine the importance of performance-related pay in organisations and explain the process of performance appraisal.

SECTION – C

11. **Case study:** **(1x12=12)**

Jack Hopson has been making wood furniture for more than 10 years. He recently joined Metropolitan Furniture and has some ideas for Sally Boston, the company's CEO. Jack likes working for Sally because she is very open to employee suggestions and is serious about making the company a success. Metropolitan is currently paying Jack a competitive hourly pay rate for him to build various designs of tables and chairs. However, Jack thinks that an incentive pay plan might convince him and his coworkers to put forth more effort. At Jack's previous employer, a competing furniture maker, Jack was paid on a piece-rate pay plan. The company paid Jack a designated payment for every chair or table that he completed. Jack felt this plan provided him an incentive to work harder to build the furniture pieces.

Contd...2

Sally likes Jack's idea; however, Sally is concerned about how such a plan would affect the employees' need to work together as a team. While the workers at Metropolitan build most furniture pieces individually, they often need to pitch in and work as a team. Each worker receives individual assignments, but as a delivery date approaches for a preordered furniture set due to a customer, the workers must help each other complete certain pieces of the set to ensure on-time delivery. A reputation for on-time delivery differentiates Metropolitan from its competitors. Several companies that compete against Metropolitan have a reputation of late deliveries, which gives Metropolitan a competitive edge. Because their promise of on-time delivery is such a high priority, Sally is concerned that a piece-rate pay plan may prevent employees from working together to complete furniture sets. Sally agrees with Jack that an incentive pay plan would help boost productivity, but she thinks that a team-based incentive pay plan may be a better approach. She has considered offering a team-based plan that provides a bonus payment when each set of furniture is completed in time for scheduled delivery. However, after hearing from Jack about the success of the piece-rate pay plan at his previous employer, she is unsure of which path to take.

Questions:

1. Examine some advantages of offering a piece-rate pay plan to the furniture builders at Metropolitan Furniture? **(6 marks)**
2. Analyse some advantages of offering a team-based incentive pay plan? What do you think Sally should do? **(6 marks)**

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	6	4	5	6	6	6	4	6	2	4	4
Mapped CO(s)	1	2	1, 3	4	5	1, 3	4, 2	1, 3	1, 4	5	1, 5

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St Aloysius (Deemed to be University)
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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April - 2026

ADVERTISING AND INTEGRATED MARKETING COMMUNICATION

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any <u>FOUR</u> of the following. **(4x4=16)**

1. Explain the role played by in house agencies in IMC.
2. Explain the importance of external factors like culture and sub-culture in the context of formulating advertising and promotional strategies.
3. Determine four different styles of body copy used in advertising.
4. List out briefly the challenges involved in media planning.
5. Examine the various types of nontraditional promotional media and describe the value of each as an IMC medium.

SECTION - B

Answer any <u>FOUR</u> of the following. **(4x8=32)**

6. A new plant-based dairy alternative brand is entering the Indian market. The company plans to target health-conscious urban consumers. The management wants to use an Integrated Marketing Communication approach based on the six step IMC planning process model. Analyze the IMC planning process to design a suitable communication plan for the brand.
7. "There is an increased need for research-based information in advertising planning". Identify the uses of strategic research in advertising planning.
8. Brand Milton already has very good equity in the market. Analyze how Milton can use the Young's model of the creative process to achieve creative success in advertising.
9. "Many successful advertisers give attention to both rational and emotional elements while developing effective advertising." Examine using suitable examples how they manage to successfully combine rational and emotional appeal.
10. "Evaluating advertising performance is both indispensable and challenging in modern marketing communication." Evaluate this statement and illustrate, with suitable examples, how advertising effectiveness can be tested at various stages of a campaign.

Contd...2

SECTION – C

11. **Case study:** **(1x12=12)**

Colgate-Palmolive India has launched a new campaign for Colgate Visible White Purple, featuring actor Kriti Sanon and cricketer Abhishek Sharma. The campaign places teeth whitening within the broader context of beauty and grooming routines. The film presents whitening as part of a daily beauty regimen rather than only an oral care practice. Colgate Visible White Purple uses a purple formula based on colour theory to neutralise yellow tones on teeth, a concept commonly used in make-up and haircare products. The idea of treating a smile as being crucial & central to beauty is demonstrated visually and verbally in the ad. We spend so much time on skincare and makeup, but a beautiful white smile is what truly sets you apart. Colgate Visible White Purple is that secret, literally the makeup you can start your day with. It's backed by the science of colour theory that has worked in other beauty categories. Confidence comes from feeling & looking good and with the added smartphones & cameras around now, grooming has become very important. Colgate Visible White Purple tries to use the authentic appeal. A confident, white smile can make a real difference in making you feel confident & ready for always being camera ready. The product's purple colour is positioned around colour-correction technology, similar to purple concealers and shampoos used in other beauty categories. With Colgate Visible White Purple, the brand is merging science and beauty to redefine oral care as a daily grooming essential. By pairing colour-correction technology with the influence of Kriti Sanon and Abhishek Sharma, the brand is making a whiter smile an aspirational yet effortless first step in every beauty ritual. The campaign will run across television, digital platforms and social media, supported by influencer-led content.

Questions:

1. Appraise the creative strategy behind this campaign.
2. Evaluate the creative tactics used to implement this campaign.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	5	5	4	5	4	4	4	5	5	5	5
Mapped CO(s)	2	1	3	4	1	2	3	4	2	2	3, 4

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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April - 2026
RETAIL MANAGEMENT & VISUAL MERCHANDISING

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any <u>FOUR</u> of the following. **(4x4=16)**

1. Analyze with adequate examples the role played by the retailer as a link between the producer and the end-user.
2. Explain with the aid of a flowchart, the consumer data type that must be assessed before starting a retail store.
3. A retailer pays ₹ 20,000/- for a batch of units to be sold in his store. He intends to fix the MRP at ₹ 25,000/- per batch. Determine the mark up % on cost & on MRP per batch.
4. 'Across the globe, as retailers become more sophisticated and competitive, the role of private label has shifted from that of a price fighter to being a value-added marketing differentiator'. Examine with examples, the need for the development of private labels.
5. 'Store operations in retail are a combination of administration tasks, merchandising duties and customer management'. Analyze.

SECTION - B

Answer any <u>FOUR</u> of the following. **(4x8=32)**

6. 'Like products, and brands retail organizations also pass through identifiable stages of innovation, accelerated development, maturity and decline'. Explain.
7. Classify the types of retail locations available to a retailer dealing in fast foods. Which would be the best choice namely, i] Freestanding/ Isolated stores, ii] Part of a business district or iii] Part of a shopping centre if teenagers were the market segment? Would the choice of location vary if the retailer was targeting tourists rather than the local population?
8. Identify the ratios used to measure the performance of retailers in terms of (i) Merchandise (ii) Floor space & (iii) Employees
9. Examine the various stages involved in the process of selecting vendors.
10. Design a two floor layout for a retail store of your choice and suggest the appropriate location for the merchandise to be displayed.

SECTION – C

11. **Case study:** **(1x12=12)**

Kanchi Silks is a well-known fashion saree retailer in Kanchipuram that provides one-stop shopping for all sarees. Kanchi Silks was established in 1981 at VilakadiKovil Street. Its original site of 500 sq. ft. has now grown to more than 1,00,000 sq. ft. in two or three floors in adjacent locations, with over 1,00,000 SKUs [Stock Keeping Units].

Contd...2

Kanchi Silks practices discounted pricing and provide fair value to its customers. Although it does not necessarily have the lowest prices in town, it is often perceived to be competitive by its customers. The gross margin on products is more than 40 per cent on an average, with the range between 25 to 30 per cent. Even local retailers find it difficult to compete with Kanchi Silks on pricing due to higher overheads.

Kanchi Silks communication efforts are limited because of the brand name. It leverages the city name and believes on the word-of-mouth concept and customer referrals. Although it does buy airtime on local TV (mainly Tamil speaking) and advertises in the local newspapers, it believes positive word-of-mouth communication is an effective means of promotion.

Store operations have expanded to different Although it does not necessarily have the lowest prices in town, it is often perceived to be competitive by its customers. The gross margin on products is more than 40 per cent on an average, with the range between 25 to 30 per cent. Even local retailers find it difficult to compete with Kanchi Silks on pricing due to higher overheads. Kanchi Silks communication efforts are limited because of the brand name. It leverages the city name and believes on the word-of-mouth concept and customer referrals. Although it does buy airtime on local TV (mainly Tamil speaking) and advertises in the local newspapers, it believes positive word-of-mouth communication is an effective means of promotion.

Store operations have expanded to different parts of the country. Kanchi Silks has its own website www.kanchisilks.com that is meant to replace its catalogues. The website receives order for just 5-8 sarees in day worth of ₹30,000 with the orders coming mainly from across the world especially from countries like Singapore, Malaysia, Sri Lanka and the United States. In recent times however, founder Kumar laments the unavoidable loss in excellence as zari today is made from copper, which is electroplated with silver and given a gold coating. In commercial terms, this is called 'tested zari'. The gaudy shine is produced by treating the zari chemically and the 'gold' borders become lack-lustre within five years. He says, "To those who look at the price we give tested zari and the ones who are particular about quality we give them pure zari". The price of zari has also increased tremendously in recent years. Moreover, the Indian women apparel market has undergone a transformational phase over the past few years — growing number of working women, changing fashion trends and rising level of information and media exposure as well as online shopping have certainly altered the course of this industry and the lull in sales due to Covid 19 has made a huge dent in the current profits of this retail unit.

QUESTIONS:

a. Assess the current issues of Kanchi Silks in the wake of changing fashion trends in the Indian women apparel market segment.

b. Identify methods to enhance the digital presence of Kanchi silks to strike a balance between click & mortar.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	3	5	5	4	4	5	4	5	4	6	5
Mapped CO(s)	1	3	4	5	1	1	2	4	3	1	2

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St Aloysius (Deemed to be University)
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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)
M.B.A. - Semester IV – P.G. Examination
April – 2026

DIGITAL MARKETING

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Enlist the type of inter-organizational systems used by the organizations in the digital world.
2. Enlist the components that determine the success of social media through the framework of Social Success
3. Keywords are critical in SEO/ SEM activities. Enlist the role and importance of keywords in digital marketing processes.
4. Google Ads have different campaign types. Enlist the types and their goals in promoting the products/ services online.
5. Due to extensive use of smartphones, apps are used to carry out several day-to-day activities. Apps are also used as tool of marketing. Discuss the role and importance of app in digital marketing.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. To adequately design the digital platform for adequate digital experience, the marketers have determined the customer segments based on active users-time online, pages/ domain accessed and the amount spent per page. Enlist the customer segments and their characteristics.
7. The customer value journey emphasizes on fostering customer relationships and ascertains customer satisfaction. Enumerate and apply the framework to the sale of Canon DSLR EOS R100 24.1 MP camera on digital platform.
8. An Indian online electronics store running SEO campaigns for laptops. The reports the following data for the keywords:

Keyword	Impressions	Clicks
laptops online	80000	3200
gaming laptop under 60000	40000	3200
best laptop for students	35000	1750
cheap laptop India	30000	2100
buy laptop online India	45000	2250

Analyze the CTR, High-performing Keyword, Low-performing keywords. Enlist the strategies to optimize the low-performing keywords

Contd...2

9. Analyze the campaign effectiveness for Cult-fit app based on CTR, lead conversion (%), enrolment conversion (%), revenue and ROI (%). Comment on the success of the campaign and suggest optimizing strategies if required

Campaign	Impressions	Clicks	Leads Generated	Enrollments	Campaign Cost (₹)	Avg Product Value (₹)
New Year Fitness Campaign	2,00,000	10,000	1,500	300	9,00,000	2,500

10. Create a structured game for promoting a paint (acrylic) product to the customer.

SECTION – C

11. **Case study:** **(1x12=12)**

H&M had run display and Youtube campaign for its new vanity bag in Bangalore. The following are the details of the campaign.

Metric	Display	Youtube
Impressions	1200000	60000
Clicks	18000	24000
Conversions	720	960
Spend	800000	1000000
Average Order Value	3000	3000

a. Calculate CTR (%), Conversion rate (%), Revenue, ROI (%) for both the campaigns.

b. Evaluate the effectiveness of the campaign and suggest budget recommendation for both the campaigns.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

SECTION	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	2	2	2	2	3	2	3	4	5	6	4, 5
Mapped CO(s)	1	2	3	4	4	1	2	3	4	4	3, 4

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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL - 2026

DATA DRIVEN ANALYTICS

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any FOUR of the following. **(4x4=16)**

1. Identify key capabilities of Generative AI in business environments.
2. Explain bias in Generative AI systems.
3. Identify key elements of structured AI workflows.
4. Describe AI applications in Human Resource management.
5. Explain how Generative AI supports resume screening.

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Evaluate AI-assisted content creation workflows in organizations.
7. Evaluate the evolution of Large Language Models and their business implications.
8. Develop an AI readiness assessment model for organizations.
9. Critically examine the role of chain-of-thought prompting in improving reasoning accuracy.
10. Develop an ethical AI policy framework for a company.

SECTION – C

11. **Case study:** **(1x12=12)**

You are an MBA student consulting for "MarketDasher," a fintech startup specializing in personal digital marketing apps (e.g., budgeting tools, investment trackers, and micro-loans). In 2024, MarketDasher achieved a remarkable 52% profit margin, driven by viral word-of-mouth growth and low customer acquisition costs (CAC) of $12 per user. However, by January 2026, the company is in turmoil: profit margins have plummeted to -12% due to intensified competition from giants like Robinhood and Chime, regulatory changes increasing compliance costs, a 40% drop in user retention from poor app updates, and a surge in CAC to $75 per user amid rising digital ad prices. The startup has a limited recovery budget of $1.4 million for the next 12 months, a user base of 600,000 (down 25% from peak), and a goal to return to break-even by Q3 2025 through smarter marketing and financial optimization. Leadership is debating between aggressive paid ads, partnerships, or content-driven organic growth, but needs a data-backed strategy to rebuild customer acquisition without burning cash.

a. Construct the full AI prompt incorporating all 4 pillars.
b. Explain briefly (1-2 sentences per pillar) how each pillar is used in your prompt and why it enhances the output.

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Contd...2

Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	3	5	3	3	5	5	5	5	4	5	5
Mapped CO(s)	1	2	3	4	5	1	2	3	4	5	2

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SCHOOL OF BUSINESS AND MANAGEMENT (PG PROGRAMME)

M.B.A – Semester IV – P.G Examination

APRIL - 2026

DATA VISUALIZATION

Time: 2½ hrs. **Max Marks: 60**

SECTION - A

Answer any <u>FOUR</u> of the following. **(4x4=16)**

1. Data visualization is the process of creating a visual representation of the information within a dataset. Examine this highlighting the importance of data visualization
2. Explain the visual memory system highlighting how information passes from one part of memory to another
3. Data cleansing is essential to valid and powerful analysis. Analyze this highlighting the importance of data cleaning
4. Distinguish between append queries and merge queries in PowerBI
5. Formulate the DAX expressions for the following measures (Table Name: Orders)
    i. Corporate Sales from West in November 2020
    ii. Corporate profit from Furniture in first quarters
    iii. Consumer Quantity from Technology in the last quarter of 2022
    iv. Home Office profit on the first day of the week in the second quarter of 2019

Order Date	Segment	Region	Category	Quantity	Sales	Profit
22-03-2022	Consumer	West	Furniture	3	261	41.9
08-11-2020	Consumer	West	Furniture	8	731	219.5
12-06-2020	Corporate	Central	Office Supplies	1	14	6.8
11-10-2019	Corporate	West	Furniture	12	957	-383.0
11-10-2019	Home Office	West	Office Supplies	2	22	2.5
09-06-2021	Home Office	Central	Furniture	3	48	14.1
09-06-2021	Consumer	West	Office Supplies	1	7.28	1.96
09-06-2022	Consumer	Central	Technology	10	907	90.7

Contd...2

SECTION - B

Answer any FOUR of the following. **(4x8=32)**

6. Explain the process of data visualization with suitable examples.
7. Gestalt psychology seeks to explain how humans organize perceivable elements into recognizable patterns by forming relationships between them. Examine this highlighting important Gestalt principles/Laws for data visualization
8. Cardinality in Power BI is a fundamental concept that defines the relationship between tables in a data model. Evaluate highlighting the types of cardinality
9. Exploratory analysis is the process of turning over 100 rocks to find perhaps 1 or 2 precious gemstones. Examine this highlighting the distinction between exploratory and explanatory data visualization
10. Explain, ideally using DAX, the process of building the capability to switch between financial year and calendar year in PowerBI

SECTION – C

11. **Case study:** **(1x12=12)**

Formulate the Date functions for the following queries to extract from Order Date

i. Week day
ii. Month name(first three letters)
iii. Quarters
iv. Day name (First 3 letters)
v. To subtract a year from the Order Date
vi. Date difference between Order Date and Ship Date
vii. Last day of the first quarter of 2022

Table: Orders

Row ID	**Order ID**	**Order Date**	**Ship Date**
1	CA-2020-152156	22-03-2022	11-11-2020
2	CA-2020-152156	08-11-2020	11-11-2020
3	CA-2020-138688	12-06-2020	16-06-2020
4	US-2019-108966	11-10-2019	18-10-2019
5	US-2019-108966	11-10-2019	18-10-2019
6	CA-2018-115812	09-06-2022	14-06-2022
7	CA-2018-115812	09-06-2022	14-06-2022
8	CA-2018-115812	09-06-2022	14-06-2022
9	CA-2018-115812	09-06-2022	14-06-2022
10	CA-2018-115812	09-06-2022	14-06-2022
11	CA-2018-115812	09-06-2022	14-06-2022

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A					B					C
Q. No.	1	2	3	4	5	6	7	8	9	10	11
Blooms Level	4	5	4	4	6	5	4	6	4	5	6
Mapped CO(s)	1	2	3	4	5	1	2	3	4	5	5