

MBA(D) 3rd Semester Examination, June 2019 (DDE)
[Sessions: (Jan 2017–Dec 2018) & (Jan 2016–Dec 2017)]

Subject: Services and Brand Marketing

Paper: MMD-306

Time: 3 Hours

Full Marks: 80

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Answer any five questions.

1. (a) What do you mean by Service Marketing?
(b) What are the major characteristics of service marketing? 2+14=16
2. Discuss the traditional 4P's of marketing mix for a service firm. 16
3. (a) What is physical evidence in service marketing? Explain.
(b) What are the various ways of managing physical evidence in service firm like 5-star hotel? 2+14=16
4. (a) What are the key concepts for service strategy?
(b) What are the various steps to counter service failure and recovery strategies? 6+10=16
5. (a) Distinguish between a product and brand.
(b) What are benefits of branding to (i) buyers (ii) sellers? 4+(6+6) =16
6. (a) State different levels of brand loyalty.
(b) What are the advantages of brand extension? 10+6=16
7. Explain the following: 4×4=16
 - (a) Brand Positioning
 - (b) Brand Image
 - (c) Brand Personality
 - (d) Brand Identity
8. Write short notes on *any two*: 8×2=16
 - (a) Service Promotion
 - (b) Strategies for retaining service customers
 - (c) Brand Management

MBA(D) 3rd Semester Examination, June 2019 (DDE)**[Sessions: (Jan 2017–Dec 2018) & (Jan 2016–Dec 2017)]****Subject: Tax Management****Paper: FMD-306****Time: 3 Hours****Full Marks: 80***The figures in the margin indicate full marks.**Candidates are required to give their answers in their own words as far as practicable.**Answer any five questions.*

1. (a) What is meant by 'Assessment Year' as per Income Tax Act, 1961?
 (b) State any two incomes that are exempt from payment of tax in India.
 (c) Ms. Shweta Paul, a business consultant has earned the following incomes during the PY 2018-19:
- (i) Salary received for ten months in India Rs. 80,000.
 - (ii) Agricultural income earned from land owned in Bangladesh, brought to India Rs. 2,00,000.
 - (iii) Income from house property located in Ludhiana, Punjab Rs. 1,44,000.
 - (iv) Dividend from Gucci Ltd., a an Italian company Rs. 26,000.
 - (v) Profit earned from a business in Sri Lanka, which is controlled from India Rs. 3,62,000.
 - (vi) Income from Term Deposits in Book of India Rs. 16,000.

You are required to ascertain the total income of Ms. Paul for the AY 2019-20, if she is:

- (A) Resident and Ordinarily Resident
- (B) Resident but not Ordinarily Resident
- (C) Non-Resident in India during the previous year.

2+2+12=16

2. From the following Receipts and Payments Account and additional information submitted by Dr. Arnab Sen, a medical practitioner, compute her professional income for the assessment year 2019-20:

16

Receipts and Payments Account

Particulars	Rs.	Particulars	Rs.
To balance b/d	8,62,500	By Salaries to compounder	4,20,000
To Consultation Fees	20,00,000	By Salary of Office Staff	2,80,000
To Visiting Fees	8,00,000	By Rent of chamber	2,40,000
To Dividends	82,000	By Electricity	48,000
To Surgical Fees	24,00,000	By Repairs to motor car	1,44,800
To Interest on investments	8,80,000	By Subscription to medical journals	36,000

Particulars	Rs.	Particulars	Rs.
To Gifts from medical companies	40,000	By Conveyance Expenses	60,000
To Gifts from patients	14,000	By Purchase of medicines	60,000
To Sale of medicines	72,000	By Driver's remuneration	1,80,000
To Sale of land	1,84,500	By Purchase of Car	20,00,000
		By Purchase of Surgical Instruments	20,00,000
		By Balance c/d	18,66,200
	73,35,000		73,35,000

Additional Information:

- (a) Depreciation allowable: On medical instruments Rs. 2,50,000; On motor car Rs. 40,000.
 (b) 40% of the use of the motor car is attributed to her personal use.
 (c) Salaries to compounder outstanding Rs. 20,000.
 (d) Professional tax payable as on March 31, 2019 is Rs. 4,000.

3. (a) State and briefly explain the different variables used for determination of Gross Annual Value of a House Property as per the Indian Income Tax Act, 1961.
 (b) 'Two deductions are allowed for the computation of income of a let-out house property.' In the light of the given statement, give an overview of these two deductions.
 (c) Compute Gross Annual Value and Net Annual Value of a house property having the following details:

Municipal Value	Rs. 15,00,000
Standard Rent	Rs. 18,10,000
Fair Rent	Rs. 28,00,000
Rental Value	Rs. 23,20,000
Municipal taxes paid by the owner	Rs. 1,80,000

6+6+4=16

4. (a) What do you mean by Deduction?
 (b) Distinguish between Deduction and Exemption.
 (c) State any four deductions that are available from Gross Total Income in respect of payments made by an assessee.
 (d) Mention any six items that qualify for deduction u/s 80C of the Income Tax Act, 1961.

2+4+4+6=16

5. (a) What do you mean by TCS?
 (b) State any six items on which TCS is effected as per Indian Income Tax law.
 (c) Discuss the steps for computation and payment of advance tax as per the Income Tax Act, 1961.

2+6+8=16

6. (a) What is meant by Tax Planning?
(b) State the important areas where tax planning can be attempted by existing business entities.
(c) Discuss, in detail, the various types of corporate tax planning. 2+6+8=16
7. (a) What is GST?
(b) Discuss the features of the GST model adopted in India. 2+14=16
8. Write *any two* short notes on the following: 8+8=16
(a) Best Judgement Assessment
(b) Advance Tax
(c) Capital Structure decision and Tax Planning
-

MBA(D) 3rd Semester Examination, June 2019 (DDE)**[Sessions: (Jan 2017–Dec 2018) & (Jan 2016–Dec 2017)]****Subject: Compensation & Reward Management****Paper: HRMD-306****Time: 3 Hours****Full Marks: 80***The figures in the margin indicate full marks.**Candidates are required to give their answers in their own words as far as practicable.**Answer any five questions.*

1. (a) Define the term 'wage'. How wage differs from salary? Discuss the various categories of wage with examples.
(b) Discuss the principles for setting a minimum wage policy in India. (2+2+6) +6=16
2. (a) What are Wage Boards? Examine the reasons why wage boards were set up.
(b) Do you think the Wage Boards have succeeded in their objectives? Give reasons for your justifications. (2+6) +8=16
3. Write a detailed note on the emerging trends in compensation management in India. 16
4. (a) Define the term reward system.
(b) What are its aims?
(c) Identify the main components of a reward system. 2+6+8=16
5. (a) Explain pay structure.
(b) What are the different criteria for designing the salary structure? Discuss in detail. 4+12=16
6. Critically examine the implications of motivational theories in compensation management. 16
7. (a) What is performance-based pay? Should organisations go for performance-based pay? What are its advantages.
(b) Write a note on expatriate compensation. (2+8) +6=16
8. Write short notes on *any two* of the following: 8+8=16
 - (a) 3-P Compensation Concept
 - (b) CTC
 - (c) The Scanlon Plan
 - (d) Internal Equity and External Parity

Please Turn Over

MBA(D) 3rd Semester Examination, June 2019 (DDE)**[Sessions: (Jan 2017–Dec 2018) & (Jan 2016–Dec 2017)]****Subject: Logistics Management****Paper: SOMD-306****Time: 3 Hours****Full Marks: 80***The figures in the margin indicate full marks.**Candidates are required to give their answers in their own words
as far as practicable.**Answer any five questions.*

1. (a) Define 'Logistics Management'.
(b) Discuss, in brief, the important principles of logistics.
(c) Explain the integrated logistics concept with diagrammatic representation. 2+8+6=16
2. (a) What do you mean by a multi-echelon system? Briefly discuss the classes of multi-Echelon System.
(b) What are the basis steps involved in the supply chain management (SCM) system?
(c) Differentiate between independent and coupled safety stock systems. 8+4+4=16
3. (a) Briefly elucidate the factors affecting the carrier's rates.
(b) Explain the various market factors affecting transportation pricing. 8+8=16
4. (a) Explain the different operational modes of container shipment.
(b) State the advantages of using leased containers.
(c) What are the typical activities of a local cartage operator? 6+5+5=16
5. (a) What is meant by Road Freight Index (RFI)?
(b) What are the principal factors influencing the formulation of ocean freight rates?
(c) Clarify the following principles of materials handling:
 - (i) Systems principle
 - (ii) Gravity principle
 - (iii) Deadweight principle 3+4+9=16
6. (a) Briefly explain the concept of 'reverse logistics'.
(b) 'In terms of allocating resources to respond to the need to re-use and re-cycle organisations can be categorized into type A, B, C, D, E and F' — Discuss.
(c) Write a short note on '4PL Service Providers'. 4+8+4=16

Please Turn Over

7. (a) For one of the A-class items, the following data are available:
Annual demand = 1,000, Ordering cost = Rs. 4000, Holding cost = 40% and Cost per unit = Rs. 200.
The following three strategies are available for procurement:
- (i) Place four orders of equal size every year.
 - (ii) Place the order for 500 units at a time and avail a discount of 10% on the cost of items.
 - (iii) Follow EOQ policy.
- Which of the above strategies do you recommend? Justify your answer.
- (b) Explain, in short, the various stages in the implementation of activity-based costing (ABC) in LSCM. 8+8=16
8. Write short notes on *any four*: 4×4=16
- (a) Cargo consolidation
 - (b) Cross docking
 - (c) Tramp shipping
 - (d) Sortations
 - (e) Cybernetics
 - (f) Use of multimodal transport
-