

MBA(D) 4th Semester Examination, June – 2019 (DDE)

[Session : July 2017–June 2019]

Subject : Retail Management

Paper : MMD-404

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. Discuss present retail scenario and future challenges of relating in India in 21st century. 8+8=16
2. Write about following retail formats in India with examples:
 - (a) Mom-and-Pop stores
 - (b) Category Killers
 - (c) Malls
 - (d) Hyper markets
 - (e) Cash and Carry
 - (f) Speciality stores
 - (g) PDS, and
 - (h) Drug stores 2×8=16
3. (a) What is retail environment and its types?
(b) What are the factors of micro and macro retail environment in India? 4+6+6=16
4. (a) Define the store atmospherics.
(b) What are the major types of interior store atmospherics? 4+12=16
5. (a) What is franchising?
(b) What are the major concepts of franchising?
(c) What are the different franchising arrangements available in India? 2+5+9=16
6. (a) What role does personal selling play in a retail outlet?
(b) Discuss the role and responsibilities of a retail store manager. 6+10=16

7. (a) What is retail sales promotion?
(b) What are the various retail sales techniques available in India? 4+12=16
8. Write short notes on *any two*: 8×2=16
- (a) Functions of a retailer
 - (b) Retail Location
 - (c) Retail Store Advertising
 - (d) Retail Merchandising
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MBA(D) 4th Semester Examination, June – 2019 (DDE)**[Session : July 2017–June 2019]****Subject : Financial Statement Analysis****Paper : FMD-404****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 are Financial Statement? Discuss their nature.
(b) Discuss, in details, the importance of financial statements. (2+6)+8=16
2. (a) 'Various parties are involved in analysis of financial statements'. — In the light of the given statement, mention any eight parties involved in financial statement analysis along with their information needs.
(b) Explain the concepts of internal financial analysis and external financial analysis. 8+(4+4)=16
3. (a) What do you mean by 'Flow of funds' in the context of fund flow statement?
(b) Mention four sources of funds and four applications of funds of a Government College.
(c) From the following figures extracted from the Balance Sheets of Vidyadhar Ltd., you are required to prepare Statement of Changes in Working Capital:

Liabilities	2017-18 (Rs.)	2018-19 (Rs.)	Assets	2017-18 (Rs.)	2018-19 (Rs.)
Creditors	1,10,000	1,66,000	Cash	30,000	20,000
Bills payable	40,000	32,000	Bank	20,000	16,000
Share capital	2,00,000	3,00,000	Debtors	3,20,000	4,00,000
General reserve	14,000	16,000	Inventories	1,54,000	2,18,000
Long-term loan	2,00,000	2,00,000	Bills receivable	40,000	60,000

2+4+10=16

4. (a) 'Cash flow statement is an important financial statement drafted by every company'. — In this context, discuss the advantages of drafting this financial statement.
(b) Distinguish between Fund Flow Statement and Balance Sheet. 6+10=16
5. (a) What is meant by Profitability Ratios?
(b) Distinguish between Profit Margin and Rate of Return Ratios, with examples.

- (c) Explain the concept of 'Interest Coverage Ratio' with an example.
- (d) From the following data for the year ended 31.3.2019, calculate Debtors Turnover Ratio:

Accounts receivable: On 1.4.2018	1,80,000	Credit sales	Rs. 18,00,000
On 31.3.2019	2,40,000	Returns inward	Rs. 60,000
		Returns outward	Rs. 64,000

$$2+(3+3)+4+4=16$$

6. (a) What do you mean by Comparative Financial Statement?
- (b) What are the objectives of drafting the Comparative Income Statement?
- (c) From the following details, prepare the Common-size Balance Sheet:

Liabilities	2017-18 (Rs.)	2018-19 (Rs.)	Assets	2017-18 (Rs.)	2018-19 (Rs.)
Share Capital	2,64,000	2,80,000	Cash	10,000	10,750
Current Liabilities	65,000	70,000	Bank	3,500	5,500
Long-term debt	1,00,000	87,500	Debtors	90,000	85,000
Bills payable	12,500	--	Inventories	70,000	83,000
Creditors	10,000	16,000	Bills receivable	22,500	22,750
Bank overdraft	50,000	71,500	Prepaid expenses	5,500	10,500
			Fixed assets	3,00,000	3,07,500
	5,01,500	5,25,000		5,01,500	5,25,000

$$2+4+10=16$$

7. Jai Ltd. is into the business of shoe manufacturing. The following details relate to the income statement of the company:

Particulars	2017-18 (Rs.)	2018-19 (Rs.)
I. Revenue from Operations	?	?
II. Other incomes	15,000	20,000
III. Total Revenue [I+II]	?	?
IV. Expenses:		
Cost of materials consumed	?	?
Other expenses [10% of Cost of materials consumed]	70,000	87,200
∴ Total Expenses	?	?
Profit Before Tax [III-IV]	2,45,000	2,60,500

From the above details, you are required to complete the income statements and draft the Comparative Income Statement from the above-mentioned details and offer your comments on the same.

$$8+8=16$$

8. Write short notes on (*any two*):
- (a) Classification of Cash Flows
- (b) Altman's model of corporate distress prediction
- (c) Time-series analysis of financial statement information

$$8 \times 2 = 16$$

MBA(D) 4th Semester Examination, June – 2019 (DDE)**[Session : July 2017–June 2019]****Subject : Industrial Relations and Labour Laws****Paper : HRMD-404****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 industrial relations.
(b) Briefly discuss and four objectives of industrial relations.
(c) State and explain the 'Trusteeship Approach' to industrial relations by Mahatma Gandhi. 2+6+8=16
2. (a) What is industrial dispute?
(b) Distinguish between strike and lockout.
(c) Discuss the effects of industrial disputes.
(d) State and explain the strategies for conflict resolution. 2+3+5+6=16
3. (a) Discuss any four objectives of workers' participation in management.
(b) State and explain any four forms of worker's participation in management.
(c) What is ESOP? 6+8+2=16
4. (a) What do you understand by grievance?
(b) Discuss, in brief, the effects of grievance.
(c) State and explain the 'Model Grievance Procedure'. 3+5+8=16
5. (a) Discuss any four provisions available to the workers in a factory under 'welfare' as under the Factories Act, 1948.
(b) Explain the relevant provisions of the Factories Act relating to:
 - (i) Definition of an "adolescent"
 - (ii) Working hours of adults with intervals for rest
 - (iii) Overtime 8+(2+4+2)=16
6. State and discuss the important provisions under the Payment of Wages Act, 1936. 16

7. Discuss the relevant provisions of the Payment of Gratuity Act, 1972 relating to the following:

- (a) Eligibility Criterion (length of service)
- (b) Computation of the amount of gratuity payable
- (c) Recovery of gratuity
- (d) Procedure for nomination

4+3+3+6=16

8. Write short notes on the following:

8+8=16

- (a) Walton's Framework for measuring quality of work life of employees
 - (b) Types of Strikes
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MBA(D) 4th Semester Examination, June – 2019 (DDE)**[Session : July 2017–June 2019]****Subject : Purchasing and Materials Management****Paper : SOMD-404****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) Briefly deliberate on the vital roles of purchasing management in an organisation.
(b) Explain the primary role of materials management. 8+8=16
 2. (a) Explain Fixed Order Period Model with the help of a diagram. Differentiate between P-system and Q-system of inventory.
(b) Define standardization. List out its benefits. 10+6=16
 3. (a) What is materials requirement planning (MRP)? Explain in detail the requirements of an MRP system.
(b) Discuss in short, all the elements of JIT manufacturing. 8+8=16
 4. (a) What is sampling inspection? Enumerate the advantages of sampling inspection.
(b) Describe the steps involved in sampling inspection by attributes.
(c) Show a typical operating characteristics curve. 4+8+4=16
 5. (a) What do you mean by the concept of value? Briefly elucidate the various applications of value analysis.
(b) What are the elements of value engineering? Briefly explain the elements. 8+8=16
 6. (a) Clarify the concept of forward buying.
(b) Elaborate the categories of pricing strategies opted by organisations now-a-days. 6+10=16
 7. (a) What is vendor rating? Discuss the following vendor rating techniques in short:
(i) Weighted Point Method
(ii) Categorical System
(b) Enumerate the fundamental principles of public buying. 10+6=16
 8. (a) Briefly explain the various elements of an effective inventory control system.
(b) Discuss balanced scorecard approach for performance appraisal. 8+8=16
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