

**MBA(D) (4<sup>th</sup> Semester) Examinations, June 2020 (CDOE)**  
**[Session: (July 2016-June 2018), (July 2017-June 2019)]**

**Subject: Retail Management**

**Paper: MMD-404**

**(OLD)**

**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.*

**Group - A**

**Answer any six questions.**

**5×6=30**

1. What do you mean by Retail Management? Write the Characteristics of Retailing.
2. What are the factors that influencing the emergence of organized retailing?
3. Explain in brief the buying decision process.
4. Discuss the advantages and disadvantages of value based pricing?
5. How would you explain about retail trends in India?
6. What is called Retail Location? Explain the different types of Retail Location in brief.
7. Describe the various components of visual merchandising.
8. Explain in brief the ethical issues in retailing.

**Group - B**

**Answer any five questions.**

**10×5=50**

9. What is called Store layout? Discuss the important types of stores layout.
10. Explain in brief the employees' performance appraisal methods available in retailing.
11. Discuss briefly the socio-economic and technological influences on Retail Management.
12. Discuss the factors affecting pricing decision.
13. What is merchandise hierarchy? Discuss the steps in the process of merchandise procurement.
14. Discuss the factors affecting consumer behaviour.
15. Discuss in detail about the nature and scope of retailing.

**Please Turn Over**

**MBA(D)(4<sup>th</sup> Semester) Examinations, June 2020 (CDOE)**  
**[Session: (July 2016-June 2018), (July 2017-June 2019)]**

**Subject: Financial Statement Analysis**

**Paper: FMD-404**

**(OLD)**

**Time: 3 Hours**

**Full Marks: 80**

**Group A**

**Answer any six questions**

**5 × 6 = 30**

1. What is meant by time series analysis of financial statement information? Discuss its objectives.
2. Analysis of financial statements is not performed in one step' – In the light of the given statement mention the sequential steps that are to be followed for performing financial statement analysis.
3. Explain the different concepts of 'fund' in the context of fund flow statement.
4. Distinguish between vertical and horizontal financial statement analysis.
5. State five sources and five applications of funds of a medical institution.
6. Discuss the significance of cash flow statement.
7. Discuss the role played by 'Notes to Financial Statements' in performing analysis thereof.
8. Distinguish between Fund Flow Statement and Balance Sheet.

**Group B**

**10 × 5 = 50**

**Answer any five questions**

9. Define 'Financial Statements' as per Companies Act, 2013? State the objectives of drafting financial statements.
10. The following ratios were computed from the information disclosed in the financial statements of a trading firm over last five years:

<b>Particulars</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Inventory turnover ratio	6	9	12	11	13
Debtors turnover ratio	5	8	6	4	3
Acid test ratio	0.95	1.04	1.20	1.37	1.55
Working capital ratio	1.10	1.34	1.65	1.72	1.84

On the basis of these facts, offer your comments on the financial performance of the firm.

11. Discuss the important ratios by which the profitability of a business organisation can be analysed.
12. Explain, with the help of a hypothetical example, the process of drafting of comparative income statement.

**Please Turn Over**

13. The following information is available from the books of Bidyut Ltd. as on 31.3.2021:

**Balance Sheet as on 31.3.2021**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share Capital (Rs. 10)	1,00,000	Land & Building	3,50,000
Reserves & Surplus	50,000	Plant	1,80,000
10% Debentures	3,00,000	Stock	60,000
12% Long Term Loan	1,00,000	Debtors	40,000
Creditors	50,000	Cash	20,000
Bank Overdraft	50,000		
	6,50,000		6,50,000

**Additional Information:**

- (i) Income Tax rate is 35%;
- (ii) Net Sales of B Ltd. during 2006 is Rs. 7,80,000;
- (iii) EPS as on 31.12.06 is Re. 0.975;
- (iv) Price-Earning Ratio is 9.

Using Altman's function, calculate Z-Score of B Ltd. and interpret the result.

14. State, with brief explanation, which of the following transactions would result in inflow/ outflow of cash and cash equivalents:

- (i) Payment of interest on loan
- (ii) Repayment of long-term loan
- (iii) Conversion of debentures to shares
- (iv) Issue of equity shares for cash
- (v) Interest received on investments

Also state the head under which each will appear in the Cash Flow Statement as per AS-3.

15. Write short notes on:

- (a) Cross-sectional ratio analysis;
- (b) Limitations of financial statement analysis.

**Please Turn Over**

**MBA (D) 4<sup>th</sup> Semester Examination, June 2020 [CDOE]  
[Session: (July 2017-June 2019) and (July 2016-June 2018)]**

**Subject- Industrial Relations and Labour Laws**

**Paper: HRMD -404**

**(OLD)**

**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*

**Group-A**

**Answer any six questions**

**5x6=30**

1. Briefly discuss the objectives of industrial relations.
2. Discuss, in brief, the causes of industrial dispute.
3. Explain the following terms:  
(a) Fair wage; (b) Living wage
4. What are the objectives of Minimum Wages Act, 1948.
5. Provide a write-up on 'Principles of Natural Justice'.
6. Briefly discuss how does collective bargaining help in maintaining sound industrial relations.
7. Briefly discuss the objectives of 'workers participation in management'.
8. Explain the concepts of 'Minimum Bonus' and 'Maximum Bonus' as prescribed under the Payment of Bonus Act, 1965.

**Group-B**

**Answer any five questions**

**10x5=50**

9. State and explain the different forms of strikes in industrial organizations.
10. Discuss the different levels and forms of workers participation in management in India.
11. Discuss the relevant provisions of the Trade Unions Act, 1926 relating to  
(a) Amalgamation of trade unions; (b) Rights and Liabilities of a registered trade union
12. Discuss how minimum wages are fixed and revised under the Minimum Wages Act, 1948.
13. Elucidate the process of 'domestic enquiry' followed by industrial organizations in our country.
14. Discuss the provisions for authorized deductions from wages as prescribed under the Payment of Wages Act, 1936.
15. Distinguish between a complaint and a grievance. Briefly discuss the 'Model Grievance Procedure'.

**Please Turn Over**

**MBA(D) (3<sup>rd</sup> Semester) Examinations, June 2020 (CDOE)**

**[Sessions: (Jul 2016-Jun 2018), (Jul 2017-Jun 2019)]**

**Subject: Purchasing and Materials Management**

**Paper: SOMD-404**

**(OLD)**

**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.*

**Group - A**

**Answer any six questions.**

**5×6=30**

1. What are the road blocks to value analysis?
2. What is materials codification? What are the advantages of codification?
3. What do you understand by materials research? State the importance of materials research.
4. What is meant by 'service level' in inventory management? State its significance.
5. Illustrate the role of an appropriate service level in measuring the efficiency of right quantity of inventory.
6. Explain the concept of staggered deliveries.
7. Define 'lead time'. What is the significance of lead time in purchase decision making?
8. What do understand by blanket order in purchasing? State its major advantages.

**Group -B**

**Answer any five questions.**

**10×5=50**

9. Briefly explain the 'profit centre' concept of purchasing function and state its implications in materials management.
10. A regularly consuming, fast moving item has an annual consumption of 90,000 units priced at Rs. 40 each unit, with carrying charges of 30 per cent and ordering charges of Rs. 600 per order. The average lead time including all elements is six weeks. The standard deviation per week is 10 units. The maximum delay in lead time is three weeks and probability of maximum delay is 0.39. The service level is 95 per cent with the corresponding normal ordinate as 1.64 from the normal distribution table. Find the (i) Economic order quantity, (ii) Reorder point, (iii) Average inventory carrying cost, (iv) Desired inventory level (DIL).
11. Discuss the following vendor rating schemes:
  - (i) Cost Ratio Method
  - (ii) Forced Decision Matrix
12. Describe the P and Q systems of inventory and differentiate between their implications.
13. What is materials intelligence? Why is it needed? Prepare a short write-up on the techniques applied for materials intelligence.
14. Briefly discuss the process of negotiation. What are the precautions to be taken in negotiation?
15. Write short notes on:
  - (a) Reciprocal buying
  - (b) Bailment