CBCS SCHEME

USN

22MBA301

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Logistics and Supply Chain Management

Time: 3 hrs. Max. Marks:100

Note: *1. Answer any FOUR full questions from Q1 to Q7.*
2. Question No.8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	L	C
1	a.	What do you mean by logistics in business?	3	L1	CO1
	b.	Explain the various components of logistics cost.	7	L2	CO1
	c.	Interpret the significance of supply chain for any business enterprise.	10	L2	CO2
2	a.	Define the term 'Supply Chain Management (SCM)'.	3	L1	CO2
	b.	Discover the key issues in SCM.	7	L4	CO2
	c.	What is bullwhip effect in SCM? Explain the concept with an example.	10	L5	CO2
3	a.	What is Hub-and-Spoke Model?	3	L1	CO3
	b.	Explain the process of logistics environment assessment.	7	L2	CO3
	c.	Explain various warehouse designs and their applications.	10	L5	CO3
4	a.	What is ABC analysis?	3	L1	CO4
	b.	Explain the components of inventory decisions.	7	L2	CO4
	c.	Dissect the various supply chain issues involved in producing a toilet soap bar such as LUX that you have just picked up from your neighborhood retail store.	10	L4	CO4
5	a.	What is Product Life Cycle (PLC)?	3	L1	CO4
	b.	Distinguish the Hub-and-Spoke Model from distributed warehouse model and justify the suitable model for a quick-commerce company such as Blinkit.	7	L4	CO4
	c.	Discover the state of ocean transport in India.	10	L4	CO4
6	a.	What is Cross-Docking?	3	L1	CO3
	b.	What is CPFRP in supply chain management? Explain its key features.	7	L2	CO3
	c.	Summarize the various strategic factors used in sourcing.	10	L2	CO2
7	a.	Define the concept "Value Chain Analysis".	3	L1	CO3
	b.	Choose a logistics company in India and explain various services provided by it.	7	L3	CO2
	c.	Recommend strategies for a private tourism company facing with demand uncertainty.	10	L5	CO4
		Compulsory			
8		Roshan is a hotel management graduate. He wishes to set up a chain of hotels on national highways. However he is not aware of possible supply chain and logistics challenges. In reality, there exists an intense competition from established branch and domestic hotels as well. In the light of the above case, answer the below questions.			
	a.	Analyze the various the logistical challenges Roshan would face as a new player in hotel business.	10	L4	CO4
	b.	Recommend a feasible solution for Roshan using collaborative planning forecasting and replenishment model.	10	L5	CO4

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐

22MBA302

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Information Technology for Managers

Time: 3 hrs. Max. Marks: 100

Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	L	C
Q.1	**a.**	Explain the role of MIS.	**03**	**L2**	**CO1**
	b.	Distinguish between DSS and MIS.	**07**	**L2**	**CO2**
	c.	What are the functions of Expert System (ES)? Write the advantages and disadvantages of ES.	**10**	**L3**	**CO2**
Q.2	**a.**	What is Structured Diagram?	**03**	**L2**	**CO3**
	b.	What are the responsibilities of database administrator?	**07**	**L2**	**CO3**
	c.	What is an E-enterprise? Explain the security challenges in E-enterprise.	**10**	**L2**	**CO1**
Q.3	**a.**	What do you mean by E-Business?	**03**	**L2**	**CO1**
	b.	What are the application of MIS in Hotel and Hospital?	**07**	**L2**	**CO3**
	c.	Write a short note on the following : (i) WWW (ii) Extranet (iii) Internet (iv) Intranet	**10**	**L2**	**CO1**
Q.4	**a.**	Explain the MIS applications of Banking.	**03**	**L2**	**CO3**
	b.	Explain the different types of Electronic Payment System?	**07**	**L2**	**CO1**
	c.	Explain the different between AR, VR and MR.	**10**	**L2**	**CO4**
Q.5	**a.**	Name the tools used for E-collaborations.	**03**	**L2**	**CO1**
	b.	What are the main features of Artificial Intelligence?	**07**	**L2**	**CO4**
	c.	Write a short note on the following: (i) Waterfall Model (ii) Prototyping Model	**10**	**L2**	**CO1**

Q.6	a.	Define the Data Warehousing.	03	L2	CO1
	b.	Explain the Real Time Enterprise (RTE) and its characteristics.	07	L2	CO1
	c.	What are application of MIS in manufacturing sectors? Illustrate the model of Information Processing System.	10	L2	CO3
Q.7	a.	What is Office Automation System (OAS)?	03	L1	CO2
	b.	Explain the role of System Analyst.	07	L2	CO3
	c.	Explain the applications of Internet of Things (IoT) in detail.	10	L2	CO4
Q.8		Case Study : A waiter takes an order at a table and then enters it online via one of the six terminals located in the restaurant dining room. The order is routed to a printer in the appropriate preparation area: the cold item printer if it is a Salad, the hot item printer if it is a hot Sandwich or the bar printer if it's a drink. A customer's meal check listing (bill) the items ordered and the respective prices are automatically generated. This ordering system eliminates the old three carbon copy guest check system as well as any problems caused by waiter's handwriting. When the kitchen runs out of food items the cooks send out an out of stock message, which will be displayed on the dinning room terminals when waiters try to order that item. This gives the waiter faster feedback, enabling them to give better services to the customers. Other system features aid management in the planning and control of their restaurant business. The system provides up-to-the-minute information on the food items ordered and breaks out percentage showing sales of each item versus total sales. This helps management plan menus according to customers taste. The system also compares the weekly sales totals versus food costs allowing planning for tighter cost controls. In addition, whenever an order is voided, the reasons for the void are keyed in. This may help later in management decisions, especially if the void consistently related to food or services. Acceptance of the system by the users is exceptionally high since the waiters and waitresses were involved the selection and design process. All potential users were asked to give their impressions and ideas about the various system available before one was chosen. Questions :			
	a.	In the light of the system, describe the decisions to be made in the area of strategic planning, managerial control and operation control. What information would you require to make such decision?	05	L2	CO3
	b.	What would make the system a more complete MIS rather than just doing transaction processing?	05	L2	CO3
	c.	Explain the probable effects that making the system more formal would have on the customers and the management.	05	L2	CO3
	d.	How does the automated ordering systems in the restaurant enhance efficiency and customer services.	05	L2	CO3

CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **22MBAFM303**

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Strategic Cost Management

Time: 3 hrs. Max. Marks:100

Note: ***1. Answer any FOUR full questions from Q1 to Q7.***
2. Question No.8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

<table>
<tr><th></th><th></th><th></th><th>M</th><th>L</th><th>C</th></tr>
<tr><td>1</td><td>a.</td><td>Explain the different elements of a Product Cost.</td><td>3</td><td>L2</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>Explain absorption of Overhead. Discuss the different method of overhead absorption.</td><td>7</td><td>L2</td><td>CO4</td></tr>
<tr><td></td><td>c.</td><td>The product of a manufacturing concern passes through two process A and B and then to finished stock. It is ascertained that in each process, 5% of the total weight is lost and 10% scrap, which from process A and realizes Rs. 80 per tonne and Rs. 200 per tonne respectively. The following are the figures relating to both the processes.
<table>
<tr><th></th><th>Process A</th><th>Process B</th></tr>
<tr><td>Materials (tonnes)</td><td>1000</td><td>70</td></tr>
<tr><td>Cost of materials (Rs. Per tonne)</td><td>125</td><td>200</td></tr>
<tr><td>Wages (Rs.)</td><td>28,000</td><td>10,000</td></tr>
<tr><td>Manufacturing expresses (Rs.)</td><td>8000</td><td>5250</td></tr>
<tr><td>Output (tonnes)</td><td>830</td><td>780</td></tr>
</table>
Prepare process account showing cost per tonne of each process. There was no stock or work-in-process in any process.</td><td>10</td><td>L3</td><td>CO4</td></tr>
<tr><td colspan="6"></td></tr>
<tr><td>2</td><td>a.</td><td>Discuss the advantages of cost Audit.</td><td>3</td><td>L2</td><td>CO3</td></tr>
<tr><td></td><td>b.</td><td>Explain the advantages and disadvantages of ABC.</td><td>7</td><td>L2</td><td>CO4</td></tr>
<tr><td></td><td>c.</td><td>A company annually manufacturing and sells 20,000 units of a product, the selling pricing of which is Rs. 50 and profit earned is Rs. 10 per unit The analysis of cost of 20,000 units is given below.
Material cost – Rs. 3,00,000
Labour cost – Rs. 1,00,000
Overhead – Rs. 4,00,000 (50% variable)
You are required to compute :
i. Brake even sales in units and in Rupees
ii. Sales to earn a profit of Rs. 3,00,000
iii. Profit when 15,000 units are sold.</td><td>10</td><td>L3</td><td>CO4</td></tr>
</table>

3	a.	What is Variance Analysis?	3	L1	CO2
	b.	Discuss the different types of responsibility centers.	7	L2	CO1
	c.	A factory is currently running at 50% capacity and produces 5000 units at a cost of Rs. 90 per unit. The details are given below : Material — 50 per unit Labour — 15 per unit Factory overhead — 15 (Rs. 6 fixed) Administrative overhead — 10 (Rs. 5 fixed) The current selling price is Rs. 100 per unit. At 60% working, material cost per unit increases by 2% and selling price per unit falls by 2%. At 80% working, material cost per unit increases by 5% and selling price per unit falls by 2.5%. Prepare a flexible budget showing profits of the factory at 60% and 80% working and offer your comments.	10	L4	CO2
4	a.	Explain Transfer Pricing.	3	L2	CO1
	b.	Discuss in detail on Balance Score Card.	7	L2	CO3
	c.	Explain the concept of marginal costing. Discuss in detail the application of marginal costing.	10	L2	CO4
5	a.	Explain Cost Reduction and Cost Control.	3	L2	CO3
	b.	Discuss the different techniques of Costing.	7	L2	CO1
	c.	A manufacturing concern which has adopted standard costing furnished the following information. Standard Material for 70 kg finished product 100 kg Price of materials Rs. 1 per kg Actual Output — 2,10,000 kg Material used — 2,80,000 kg Cost of materials — Rs, 2,52,000 Calculate : i. Material usage variance ii. Material prices variance iii. Material cost variance.	10	L3	CO4

6 a. Explain Budget Manual. **3** **L2** **CO2**

b. Discuss Reporting to management. Explain the objectives of reporting to management. **7** **L2** **CO3**

c. A factory has three production departments A, B and C and also two service departments X and Y. The primary distribution of the estimated overhead in the factory has just beam completed. The details and the quantum of service rendered by the service department to the other department are given below : **10** **L4** **CO4**

Department	A	B	C	X	Y
Primary distribution	2,40,000	2,10,000	2,50,000	1,40,000	96,000
Service rendered by					
X	30%	20%	35%	–	15%
Y	25%	40%	25%	10%	–

Prepare a statement showing the distribution of service departments to the production departments by the simultaneous equation method.

7 a. Explain the advantages of Budgetary Control. **3** **L2** **CO2**

b. Discuss the application of Cost Management Technique in Power Sector. **7** **L2** **CO1**

c. Vijay Industries manufactures a product X. On 1st Jan 2023, there was 5000 units of finished product in stock other stocks on 1st Jan 2023 were as follows : **10** **L3** **CO1**

Work in progress – Rs. 57,400
Raw materials – Rs. 1,16,200

The information available form cost records for the year ended 31st December 2023 was as follows :

Direct material	9,06,900
Direct labour	3,26,400
Freight on materials purchased	55,700
Indirect labour	1,21,600
Other factory overheads	3,17,300
Stock of raw materials on 31-12-23	96,400
Work in progress on 31-12-23	78,207
Sales (1,50,000 units)	30,00,000
Indirect materials	2,13,900

There are 15000 units of finished stock in hand on 31st Dec. 2023. You are required to prepare a statement of cost and profit assuming that opening stock of finished goods is to be valued at the same cost per unit as the finished stock at the end of the period.

8 Case Study :

Auto Parts Ltd has an annual production of 90,000 units for a motor components. The components cost structure is as below :

Materials	Rs. 270 per unit
Labour (25% fixed)	Rs. 180 per unit
Expenses :	
Variable	Rs. 90/unit
Fixed	Rs. 135/unit
Total	Rs. 675/unit

a.	The purchase manager has a offer from a supplier who is willing to supply the components at Rs. 5.40. Should the component be purchased and production stopped.	**10**	**L5**	**CO4**
b.	Assume the resources now used for this components manufacture are to be used to produce another new product for which the selling price is Rs. 485. In the latter case the material price will be Rs.200 per unit. 9000 units of this product can be produced on the same cost basis as above for labour and expenses. Discuss whether it would be advisable to direct the resources to manufacture the new product, on the footing that the component presently beign produced would, instead of being produced, be purchased from the market.	**10**	**L5**	**CO4**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **22MBAMM303**

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Consumer Behaviour

Time: 3 hrs. Max. Marks: 100

Note: 1. ***Answer any FOUR full questions from Q.No.1 to Q.No.7.***
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	L	C
Q.1	**a.**	Define Consumer Behaviour.	**03**	**L1**	**CO1**
	b.	Identify the meaning of attitude and develop it's Tri-component Model.	**07**	**L3**	**CO2**
	c.	Demonstrate Nicosia Model of consumer behaviour.	**10**	**L2**	**CO3**
Q.2	**a.**	Extend the meaning of Market Mavens and purchase pals.	**03**	**L1**	**CO1**
	b.	Discover the meaning of social class and Inter it's categories in India .	**07**	**L3**	**CO2**
	c.	Interpret Mchuire's psychogical Motives.	**10**	**L4**	**CO4**
Q.3	**a.**	Recall different categories of Adopters.	**03**	**L1**	**CO1**
	b.	Outline the meaning of cross – culture and summarize strategies to overcome cross – cultural problems.	**07**	**L2**	**CO3**
	c.	Discover the definition of opinion leaders and explain dynamics of opinion leadership process.	**10**	**L4**	**CO4**
Q.4	**a.**	Illustrate the meaning of learning with it's elements.	**03**	**L1**	**CO1**
	b.	Differentiate surrogate buyers and opinion leaders.	**07**	**L2**	**CO3**
	c.	Examine the meaning of situational Influence with its nature.	**10**	**L3**	**CO2**
Q.5	**a.**	Define culture and outline ways of learning culture.	**03**	**L1**	**CO1**
	b.	Infer the definition of CRM with it's types.	**07**	**L2**	**CO3**
	c.	Analyze the meaning of perceived Risk with it's types and evaluate consumer strategies to handle perceived Risk.	**10**	**L4**	**CO4**
Q.6	**a.**	Summarize the meaning of Temporal Perspective.	**03**	**L1**	**CO1**
	b.	Construct various forms of Advertising appeals.	**07**	**L3**	**CO2**
	c.	Evaluate Pavlovian model of classical conditioning theory with it's marketing outcomes.	**10**	**L4**	**CO4**

Q.7	**a.**	Relate the definition of personality.	**03**	**L1**	**CO1**
	b.	Dissect 3 – levels and 4 - views of consumer Decision – making.	**07**	**L3**	**CO2**
	c.	Describe nature and characteristics of Indian Consumers with Rights	**10**	**L2**	**CO3**
Q.8		Case Study (Compulsory): Starbucks, the Global Coffeehouse chain entered the Chinese market in 1999. While the company had achieved success in various international markets entering China posed unique challenges due to cultural differences, local competition and consumer preferences. Local competitors posed a strong challenge and company had to differentiate itself and convince consumers to choose its premium – priced products. The company needed to make it offerings appealing to Chinese consumers while retaining its core identity. Convincing consumers to adopt coffee presented a substantial challenge.			
	a.	Identify the strategies to overcome from above challenges.	**10**	**L2**	**CO3**
	b.	Demonstrate company success after implementing above strategies with suitable outcome.	**10**	**L2**	**CO3**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **MBA301**

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Logistics and Supply Chain Management

Time: 3 hrs. Max. Marks: 100

Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	L	C
Q.1	**a.**	Define the term Logistics.	**3**	**L1**	**CO1**
	b.	What are the key characteristics of the logistics industry in India?	**7**	**L1**	**CO1**
	c.	Examine the Value-added role of logistics in detail.	**10**	**L4**	**CO1**
Q.2	**a.**	What do you mean by Logistics cost?	**3**	**L1**	**CO4**
	b.	Examine in detail the important elements of Logistics Management.	**7**	**L4**	**CO4**
	c.	Classify the different types of Logistics with an illustration.	**10**	**L4**	**CO4**
Q.3	**a.**	What is Logistics Management?	**3**	**L1**	**CO1**
	b.	What is Logistics Environment Assessment? Examine ways to reduce the environmental impact of logistics.	**7**	**L4**	**CO1**
	c.	Define the term Warehousing. Determine its types.	**10**	**L5**	**CO2**
Q.4	**a.**	What is Supply Chain? Given an illustration.	**3**	**L1**	**CO2**
	b.	Examine the Cycle view of Supply Chains.	**7**	**L4**	**CO2**
	c.	Analyze the Decision phases of the Supply Chain.	**10**	**L4**	**CO2**
Q.5	**a.**	Define the term Inventory.	**3**	**L1**	**CO3**
	b.	Discuss the Role and Functions of Inventory.	**7**	**L4**	**CO3**
	c.	Explain the Concept of the ABC method of Inventory Management with an Illustration.	**10**	**L5**	**CO3**
Q.6	**a.**	Mention the Transportation-related service elements.	**3**	**L1**	**CO3**

	b.	Inspect any three modes of transportation and its key issues and benefits.	**7**	**L4**	**CO3**
	c.	Identify and explain the Design Options for a Distribution Network in the Supply chain.	**10**	**L5**	**CO3**
Q.7	**a.**	Mention the Characteristics of Useful Supply Chain Information.	**3**	**L1**	**CO2**
	b.	Write a short note on Collaborative Planning, Forecasting, and Replenishment.	**7**	**L3**	**CO2**
	c.	Examine the Supply Chain IT framework.	**10**	**L4**	**CO2**
Q.8	**CASE STUDY : (Compulsory Question)** Mumbai's Dabbawalas operates a low-cost, high-reliability lunchbox delivery system that links thousands of homes to offices across Mumbai, utilizing bicycles, handcarts, walking, and the suburban railway network. Each Dabbawala typically collects around 30–40 tiffin boxes from a dedicated neighborhood, brings them to a local station hub, where the boxes are grouped and re-grouped using a simple colour–alphanumeric code for their final destination. The system functions like a human-powered hub-and-spoke supply chain: local aggregation at origin stations, long-haul movement by train, and last-mile distribution by foot or cycle at the destination end. Despite multiple handoffs and dense urban congestion, they achieve nearly Six Sigma performance, delivering over 200,000 lunchboxes daily with an error rate estimated at one in several million deliveries. This reliability is sustained through tight synchronisation with train timetables, cross-trained teams, and a strong culture emphasising discipline, timekeeping, and customer commitment rather than advanced technology. The result is an iconic, sustainable supply chain with almost zero inventory, minimal capital investment, and very low use of fuel. Questions :				
	a.	What transport modes do Dabbawalas use in their logistics network?	**5**	**L2**	**CO3**
	b.	How does the coding system support their supply chain operations?	**5**	**L2**	**CO3**
	c.	Why is the Mumbai suburban railway critical to their model?	**5**	**L2**	**CO2**
	d.	How do organisational culture and structure contribute to their high service quality?	**5**	**L2**	**CO1**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **MBA302**

Third Semester MBA Degree Examination, Dec.2025/Jan.2026
International Business

Time: 3 hrs. Max. Marks: 100

Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	L	C
Q.1	**a.**	Define International Business.	**3**	**L2**	**CO1**
	b.	Highlight the importance of economic environment in International Business.	**7**	**L2**	**CO2**
	c.	Elaborately explain the factors causing globalization of businesses.	**10**	**L4**	**CO3**
Q.2	**a.**	Write down the modes of entry into International Trade.	**3**	**L1**	**CO1**
	b.	Elaborate the challenges associated with International Business.	**7**	**L4**	**CO2**
	c.	Explain the importance of Ethics and CSR in International Business.	**10**	**L4**	**CO5**
Q.3	**a.**	What do you mean by Mercantilism?	**3**	**L1**	**CO1**
	b.	Explain the Porter Diamond model in global context.	**7**	**L4**	**CO2**
	c.	Discuss Product lifecycle theory in International trade context with suitable examples.	**10**	**L2**	**CO3**
Q.4	**a.**	State the characteristics of UNCTAD.	**3**	**L2**	**CO3**
	b.	Explain the principles and functions of World Trade Organisation.	**7**	**L3**	**CO3**
	c.	Elaborate on Economic Integration and discuss different levels of Economic Integration.	**10**	**L4**	**CO2**
Q.5	**a.**	Define Multinational Corporation.	**3**	**L1**	**CO1**
	b.	Explain the factors that contributed to positive growth MNC's.	**7**	**L2**	**CO3**
	c.	Discuss the advantages and disadvantages of MNC's in the global competitiveness context.	**10**	**L4**	**CO3**

Q.6	**a.**	State the characteristics of the Global Finance.	**3**	**L2**	**CO3**
	b.	Explain the various factors of IHRM.	**7**	**L2**	**CO3**
	c.	Elaborate the functions of International Marketing in this current global scenario.	**10**	**L4**	**CO4**
Q.7	**a.**	Define ASEAN.	**3**	**L2**	**CO2**
	b.	Discuss the difference between TRIPS&TRIMS.	**7**	**L2**	**CO3**
	c.	Elaborate the objectives and role of IMF in the global business context.	**10**	**L4**	**CO4**
Q.8	**CASE STUDY : (Compulsory Question)** In the 1940's itself PepsiCo started branching out into the international arena. At first it was into Latin America, the Middle East and the Philippines. Here too Coke had the early bird advantage. Yet the product soon gained popularity. With the Arab countries boycotting Coke, Pepsi enjoyed a monopoly for many years in the Middle East. In the 1950's Pepsi went to Europe and this included Russia,with whom there existed a Cold War by USA. Though there were initial difficulties, getting into Russia was a major breakthrough which the company exploited. The company posted pictures of the then leaders of the United States and Russia sipping the drink. Its arch rival, Coca Cola, was able to enter the Russian markets only after more than 25 years after Pepsi's entry. In many of the countries that Pepsi ventured into comparative advertising was prohibited and in many countries it was not an accepted concept. For example, Pepsi tried its "Pepsi challenge" promotional gimmick in Japan. However, the country and its people were not aware of comparative advertising and as such the campaign did more harm than good. Hence in Japan they had to break their tradition of running with the global campaign and come up with a campaign that the Japanese would identify with and was more Japanese. The "Pepsi man" was a superhero like figure that was devised by a Japanese person for the Japanese market. The commercial was an instant hit and helped improve Pepsi's share in the Japanese market by as much as 14%. From Japan Pepsi learned a valuable lesson – the same ad will not have the same effect everywhere. When it comes to cross national advertising, there is always the inherent risk of alienating the people. **Questions :**				
	a.	What sort of marketing functions carried out by the company to meet international market demand? Discuss.	**10**	**L4**	**CO3**
	b.	Explain challenges Pepsi had to face, If Pepsi would not follow the cultural factors in international marketing environment?	**10**	**L4**	**CO3**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐

MBAFM313

Third Semester MBA Degree Examination, Dec.2025/Jan.2026

Strategic Cost Management

Time: 3 hrs. Max. Marks: 100

Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

<table>
<tr><th></th><th></th><th></th><th>M</th><th>L</th><th>C</th></tr>
<tr><td>Q.1</td><td>a.</td><td>Distinguish between Cost Accounting and Cost Management.</td><td>3</td><td>L4</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>"Target Costing is a strategic cost management tool." Justify the statement.</td><td>7</td><td>L5</td><td>CO1</td></tr>
<tr><td></td><td>c.</td><td>The following figures are extracted from the books of Bhargav Ltd. for the year ended 31st March, 2025. Prepare Cost Sheet.
<table>
<tr><th>Particulars</th><th>Rs.</th></tr>
<tr><td>Stock on 1-04-2024:
Raw materials
Work-in-progress
Finished Goods</td><td>
88,000
20,000
40,000</td></tr>
<tr><td>Stock on 31-03-2025:
Raw materials
Work-in-Progress
Finished Goods</td><td>
9,400
12,000
8,000</td></tr>
<tr><td>Direct Expenses</td><td>40,000</td></tr>
<tr><td>Direct Wages</td><td>1,20,000</td></tr>
<tr><td>Material Purchase</td><td>3,60,000</td></tr>
<tr><td>Factory Expenses</td><td>2,80,000</td></tr>
<tr><td>Factory Supervision</td><td>35,200</td></tr>
<tr><td>Factory Rent</td><td>36,000</td></tr>
<tr><td>Office Rent</td><td>24,000</td></tr>
<tr><td>Rent of Sales Department</td><td>2,40,000</td></tr>
<tr><td>Lighting Bill of Factory</td><td>40,000</td></tr>
<tr><td>Lighting Bill of Office</td><td>40,000</td></tr>
<tr><td>Advertisement</td><td>24,000</td></tr>
<tr><td>Salary of Office Manager</td><td>1,92,000</td></tr>
<tr><td>Profit 20% on Total Cost</td><td></td></tr>
</table>
</td><td>10</td><td>L3</td><td>CO2</td></tr>
<tr><td>Q.2</td><td>a.</td><td>Differentiate between Cost Allocation and Cost Apportionment.</td><td>3</td><td>L4</td><td>CO2</td></tr>
<tr><td></td><td>b.</td><td>Arun Ltd. runs three production departments A, B, & C and also two Service Departments P and Q. Following are the details related to these departments :
<table>
<tr><th>Departments</th><th>A</th><th>B</th><th>C</th><th>P</th><th>Q</th></tr>
<tr><td>Overheads as per Primary Distribution (Rs.)</td><td>1,10,000</td><td>1,25,000</td><td>1,15,000</td><td>65,000</td><td>53,000</td></tr>
<tr><td>Service Rendered by:
Department P
Department Q</td><td>
30%
30%</td><td>
25%
40%</td><td>
30%
20%</td><td>

10%</td><td>
15%
---</td></tr>
</table>
Distribute service department overheads to the production departments by the Simultaneous Equation Method.</td><td>7</td><td>L3</td><td>CO4</td></tr>
</table>

c. ABC Ltd. runs two production departments and two service departments. Following are the data pertaining to these departments : **10 L3 CO3**

Particulars	**Production Dept. P1**	**Production Dept. P2**	**Service Dept. S1**	**Service Dept. S2**
Direct Materials	80,000	60,000	40,000	20,000
Direct Wages	30,000	40,000	10,000	20,000
Floor Area(Sq.ft.)	10,000	8,000	6,000	4,000
Value of Plant & Machinery	1,00,000	1,20,000	40,000	20,000
Value of Stock	70,000	50,000	10,000	10,000
No. of Workers	20	100	50	50
No. of light points	400	100	50	50
Horse Power of Machine	100	50	30	20

The indirect expenses for the period were (Rs.):

Factory Rent, Rates, Taxes and Repairs	28,000
Depreciation, Insurance and Repairs of Machinery	56,000
Insurance of Stock	1,400
Supervision and Staff Welfare Expenses	4,000
Stores Overheads	2,000
Lighting and Heating	6,000
Power	2,000

You are required to prepare the primary distribution statement showing the apportionment of Overheads.

Q.3 a. What is Process Costing? **3 L1 CO1**

b. The following information is provided to you: **7 L2 CO4**

Break-even Sales Rs. 2,00,000, Fixed Cost Rs. 50,000.

Calculate:

i) P/V ratio

ii) Profit when sales are Rs. 3,00,000

iii) Sales to earn a profit of Rs. 1,00,000 and margin of safely at the level

c. You are producer and seller of plastic products. You are producing 10,000 buckets at a fixed cost of Rs. 3,00,000 and variable cost of Rs. 50 per bucket, i.e., at an average cost of Rs. 80 per bucket. You can buy buckets from outside at a price of Rs. 65 per bucket. The capacity so vacated can be used for producing 7,000 drums at a variable cost of Rs. 40 per drum plus an additional fixed cost of Rs. 1,00,000. Each drum can be sold @ Rs. 90 per drum. Will you continue producing buckets or instead produce drums and buy buckets from outside? **10 L3 CO4**

Q.4 a. What is Zero Base Budgeting? **3 L1 CO2**

<table>
<tr><td></td><td>b.</td><td>Use the following data to calculate the material price variance, usage variance and mix variance :
<table>
<tr><th>Material</th><th>Standard</th><th>Actual</th></tr>
<tr><td>X</td><td>25 units @ Rs. 40 per unit</td><td>30 units @ Rs. 40 per unit</td></tr>
<tr><td>Y</td><td>20 units @ Rs. 60 per unit</td><td>20 units @ Rs. 65 per unit</td></tr>
</table></td><td>7</td><td>L2</td><td>CO2</td></tr>
<tr><td></td><td>c.</td><td>Explain the various types of Functional Budgets.</td><td>10</td><td>L2</td><td>CO3</td></tr>
<tr><td colspan="6"></td></tr>
<tr><td>Q.5</td><td>a.</td><td>Write any three advantages of Cost Audit.</td><td>3</td><td>L1</td><td>CO3</td></tr>
<tr><td></td><td>b.</td><td>Explain the objectives and scope of Management Audit. How does it help management in improving efficiency?</td><td>7</td><td>L4</td><td>CO3</td></tr>
<tr><td></td><td>c.</td><td>Write a note on the following:
i) Segment Reporting
ii) Balanced Scorecard
iii) Back-Flush Accounting
iv) Lean Accounting</td><td>10</td><td>L2</td><td>CO3</td></tr>
<tr><td colspan="6"></td></tr>
<tr><td>Q.6</td><td>a.</td><td>What is meant by Administrative Centres?</td><td>3</td><td>L1</td><td>CO3</td></tr>
<tr><td></td><td>b.</td><td>Write a detailed note on cost management in IT Sectors.</td><td>7</td><td>L2</td><td>CO3</td></tr>
<tr><td></td><td>c.</td><td>What is Transfer Pricing? Explain the methods of Transfer Pricing.</td><td>10</td><td>L2</td><td>CO4</td></tr>
<tr><td colspan="6"></td></tr>
<tr><td>Q.7</td><td>a.</td><td>Following data pertains to two group of workers:
<table>
<tr><th></th><th>Standard Hours</th><th>Rate Per hour</th><th>Total (Rs.)</th></tr>
<tr><td>Worker A</td><td>25 hrs.</td><td>2</td><td>50</td></tr>
<tr><td>Worker B</td><td>10 hrs.</td><td>3</td><td>30</td></tr>
<tr><td></td><td></td><td></td><td>80</td></tr>
</table>
<table>
<tr><th></th><th>Actual Hours</th><th>Rate Per Hour</th><th>Total</th></tr>
<tr><td>Worker A</td><td>20 hrs.</td><td>2.50</td><td>50</td></tr>
<tr><td>Worker B</td><td>15 hrs.</td><td>4</td><td>60</td></tr>
<tr><td></td><td></td><td></td><td>110</td></tr>
</table>
Calculate Labour cost Variance</td><td>3</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td>b.</td><td>The following data is given to you:
<table>
<tr><th>Particulars</th><th>Product A (Rs.)</th><th>Product B (Rs.)</th></tr>
<tr><td>Direct Materials</td><td>50</td><td>70</td></tr>
<tr><td>Direct Labour @ Rs. 3 per hour</td><td>15</td><td>40</td></tr>
<tr><td>Variable Overheads @ Rs. 4 per hour</td><td>20</td><td>50</td></tr>
<tr><td>Selling Price</td><td>300</td><td>320</td></tr>
<tr><td>Standard Time</td><td>3 Hours</td><td>4 Hours</td></tr>
</table>
State which product you would recommend to manufacture when:
i) Labour time is the key factor ii) Sale value is the key factor</td><td>7</td><td>L3</td><td>CO4</td></tr>
</table>

c. For production of 10,000 electrical automatic irons, the following are the budgeted expenses :

Particulars	Per Unit cost(Rs.)
Direct Materials	60
Direct Labour	30
Variable overheads	25
Fixed Overheads(Rs. 1,50,000)	15
Variable Expenses (direct)	5
Selling Expenses (10% fixed)	15
Administration Expenses (Rs. 50,000 rigid for all levels of production)	5
Distribution expenses (20% fixed)	5
Total Cost of Sales per unit	160

Prepare a budget for production of 6,000, 7,000 and 8,000 units, showing distinctly the marginal cost and total cost.

10 **L3** **CO4**

Q.8 **Compulsory Question** :

ABC Ltd. manufactures two products X and Y. Forecast of the number of units to be sold in the first seven months of the year is given below :

Month	Product X	Product Y
January	1,000	2,800
February	1,200	2,800
March	1,600	2,400
April	2,000	2,000
May	2,400	1,600
June	2,400	1,600
July	2,000	1,800

It is anticipated that:

i) There will be no work-in-progress at the end of every month

ii) Finished units equal to half of the sales for the next month will be in stock at the end of each month (including previous December).

Budgeted production costs for the whole year are as follows :

Particulars	Product X	Product Y
Products(units)	22,000	24,000
Direct materials cost per unit	12.50	19
Direct labour cost per unit	4.50	7
Total factory overhead apportioned	66,000	96,000

Prepare for the six months period ending 30th June, 2025

i) Production budget for each month; and

ii) Summarised production cost budget

20 **L3** **CO4**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **MBAMM313**

Third Semester MBA Degree Examination, Dec.2025/Jan.2026
Consumer Behavior

Time: 3 hrs. Max. Marks: 100

Note: 1. Answer any FOUR full questions from Q.No.1 to Q.No.7.
2. Question No. 8 is compulsory.
3. M : Marks , L: Bloom's level , C: Course outcomes.

			M	**L**	**C**
Q.1	**a.**	What is Consumer Behavior?	**3**	**L1**	**CO1**
	b.	State the rights and responsibilities of consumers in India.	**7**	**L1**	**CO1**
	c.	Explain the Input-Process-Output (IPO) Model of consumer behavior.	**10**	**L2**	**CO2**
Q.2	**a.**	What is Consumer Decision Making?	**3**	**L2**	**CO2**
	b.	Explain the consumer buying decision process.	**7**	**L2**	**CO2**
	c.	Explain the consumer research process.	**10**	**L1**	**CO1**
Q.3	**a.**	Define perception in consumer behavior.	**3**	**L3**	**CO3**
	b.	Explain personality and self-concept in consumer behavior.	**7**	**L3**	**CO3**
	c.	Discuss the Nicosia Model of consumer behaviour.	**10**	**L2**	**CO2**
Q.4	**a.**	What is Family Life Cycle (FLC)?	**3**	**L3**	**CO3**
	b.	Discuss Maslow's hierarchy theory.	**7**	**L3**	**CO3**
	c.	Explain the dynamics of husband-wife decision making in family purchases.	**10**	**L3**	**CO3**
Q.5	**a.**	What is opinion leadership?	**3**	**L3**	**CO3**
	b.	Briefly explain the types of consumer-relevant reference groups.	**7**	**L4**	**CO4**
	c.	Explain the adoption process in diffusion of innovation.	**10**	**L4**	**CO4**
Q.6	**a.**	What is cross-cultural consumer analysis?	**3**	**L4**	**CO4**
	b.	Explain the characteristics of culture.	**7**	**L3**	**CO3**

	c.	Explain the importance of customer satisfaction measurement in CRM.	**10**	**L4**	**CO4**
Q.7	**a.**	Define Customer Relationship Management.	**3**	**L4**	**CO4**
	b.	What is the process of acquiring customers under CRM?	**7**	**L4**	**CO4**
	c.	Bring out the influence of social class on consumer behavior in India.	**10**	**L4**	**CO4**
Q.8	**<u>CASE STUDY</u> : (Compulsory)** A global food & beverage company launched a ready-to-eat breakfast cereal brand across India, positioning it as a *healthy, convenient, western-style breakfast*. The product, packaging, advertising visuals, and promotional messages were standardized nationwide. Advertisements showed nuclear families eating cereal with cold milk in modern kitchens, supported by English slogans and celebrity endorsements. Initially, the brand performed well in metros like Bengaluru, Mumbai, and Delhi, but sales were significantly lower in Tier-2 towns and semi-urban markets across North and South India. Market feedback revealed that many consumers in these regions preferred hot, freshly prepared breakfasts such as idli, dosa, poha, or paratha. Some consumers perceived cold cereal as unsuitable for children and elders, while others found the messaging culturally distant. Language barriers, regional taste preferences, religious food beliefs, and family-oriented eating habits influenced purchase decisions. Despite aggressive promotions, repeat purchases remained low outside metros, forcing the company to re-examine its cross-cultural marketing approach within India **Questions** :				
	a.	Identify and explain the cross-cultural consumer problems faced by the company in the Indian market.	**10**	**L4**	**CO4**
	b.	Based on the case, suggest cross-cultural marketing strategies the company should adopt for success in India.	**10**	**L4**	**CO4**

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CBCS SCHEME

USN | | | | | | | | | |

22MBA401

Fourth Semester MBA Degree Examination, Dec.2025/Jan.2026

International Business

Time: 3 hrs. Max. Marks: 100

Note: 1. ***Answer any FOUR full questions from Q.No.1 to Q.No.7.***
2. ***Question No. 8 is compulsory.***
3. ***M : Marks , L: Bloom's level , C: Course outcomes.***

			M	**L**	**C**
Q.1	**a.**	Define International Business.	**3**	**L1**	**CO1**
	b.	Explain the nature and scope of international business.	**7**	**L3**	**CO2**
	c.	Discuss the modes of entry into international business.	**10**	**L2**	**CO3**
Q.2	**a.**	What do you mean by turnkey projects?	**3**	**L1**	**CO1**
	b.	Explain the legal factors affecting on international business.	**7**	**L3**	**CO2**
	c.	Explain the importance of socio – cultural environment on international business.	**10**	**L2**	**CO3**
Q.3	**a.**	What is CSR in international business?	**3**	**L1**	**CO1**
	b.	Discuss macro environmental factors in international business.	**7**	**L2**	**CO3**
	c.	Explain the stages of international product life cycle.	**10**	**L3**	**CO2**
Q.4	**a.**	What is opportunity cost theory?	**3**	**L1**	**CO1**
	b.	Explain the impact of new trade theories on international business?	**7**	**L3**	**CO2**
	c.	Discuss the Porter's national competitive advantages theory.	**10**	**L2**	**CO3**
Q.5	**a.**	What is global competiveness?	**3**	**L1**	**CO1**
	b.	Write a short note on TRIPS and TRIMS.	**7**	**L2**	**CO2**
	c.	Discuss regional economic integration in Europe. State the objectives and functions of European Union.	**10**	**L3**	**CO3**

Q.6	**a.**	What is technology transfer?	**3**	**L1**	**CO1**
	b.	Explain the objectives and functions of SAARC.	**7**	**L2**	**CO2**
	c.	Give a detailed descriptions on MNCs in India along with the opportunities and challenges.	**10**	**L3**	**CO2**
Q.7	**a.**	Define global HRM.	**3**	**L1**	**CO1**
	b.	Discuss the competitive global marketing strategy in detail.	**7**	**L3**	**CO2**
	c.	Explain 12 pillars of global competitiveness.	**10**	**L2**	**CO3**
Q.8		Case Study (Compulsory) : A Indian firm that has developed valuable new medical products using its unique biotechnology know-how is trying to decide how best to serve the U.S market. The cost of investment in manufacturing facilities will be a big task for the firm. Indian firm has 2 choices to enter into U.S market. i) Manufacturing at home and marketing at host ii) Manufacturing at home and wholly owned subsidiary at host. Questions :			
	a.	Identify and evaluate the options available to the Indian Firm to serve US market.	**10**	**L3**	**CO2**
	b.	What is the best way/strategy to enter into U.S market? Why?	**10**	**L5**	**CO4**

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CBCS SCHEME

USN ☐☐☐☐☐☐☐☐☐☐ **22MBAFM403**

Fourth Semester MBA Degree Examination, Dec.2025/Jan.2026

Global Financial Management

Time: 3 hrs. Max. Marks: 100

Note: 1. ***Answer any FOUR full questions from Q.No.1 to Q.No.7.***
2. ***Question No. 8 is compulsory.***
3. ***M : Marks , L: Bloom's level , C: Course outcomes.***

<table>
<tr><th></th><th></th><th></th><th>M</th><th>L</th><th>C</th></tr>
<tr><td>Q.1</td><td>a.</td><td>Define International Finance.</td><td>3</td><td>L1</td><td>CO2</td></tr>
<tr><td></td><td>b.</td><td>Explain different methods of International Finance.</td><td>7</td><td>L2</td><td>CO2</td></tr>
<tr><td></td><td>c.</td><td>Explain risks and rewards of International Finance.</td><td>10</td><td>L2</td><td>CO2</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Q.2</td><td>a.</td><td>What is Direct Quote and Indirect Quote.</td><td>3</td><td>L1</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>Identify whether the quotes are Direct or Indirect quote and provide the corresponding direct/indirect quote.
i) HK$1 = Rs. 5.50 ii) 1 Rs = ¥ 0.18 iii) £ 1 = Rs. 83.70</td><td>7</td><td>L3</td><td>CO2</td></tr>
<tr><td></td><td>c.</td><td>Convert the following rates into outright rates and indicate their spread. Also find annualized premium/discount.
<table>
<tr><th></th><th>Spot</th><th>1-m</th><th>3-m</th><th>6-m</th></tr>
<tr><td>Rs. /$</td><td>35.6300/35</td><td>20/25</td><td>25/35</td><td>30/40</td></tr>
<tr><td>Rs. /£</td><td>35.2200/35</td><td>40/30</td><td>50/35</td><td>55/42</td></tr>
</table></td><td>10</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Q.3</td><td>a.</td><td>What is Fixed Rate and Floating Rate Regime?</td><td>3</td><td>L1</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>Distinguish between Forward and Future Market.</td><td>7</td><td>L4</td><td>CO4</td></tr>
<tr><td></td><td>c.</td><td>From the following rate find out Rs/DM Relationship
Rs/USD = 83.1000/3650
DM/USD = 1.5020/5100</td><td>10</td><td>L4</td><td>CO3</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Q.4</td><td>a.</td><td>What is Balance of Payments?</td><td>3</td><td>L1</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>Demonstrate translation exposure? Explain the methods for evaluating translation exposure.</td><td>7</td><td>L2</td><td>CO2</td></tr>
<tr><td></td><td>c.</td><td>Interest rate in UK is 3% and in India it is 5% spot rate is 1£ = Rs. 75 ; 1 year Forward rate to 1£ = Rs. 84. Is there any opportunity for covered interest rate arbitrage can borrow £ 1000 or Rs. 10,000.</td><td>10</td><td>L3</td><td>CO3</td></tr>
<tr><td>Q.5</td><td>a.</td><td>List out internal techniques of Hedging.</td><td>3</td><td>L1</td><td>CO2</td></tr>
<tr><td></td><td>b.</td><td>Explain the four international market financial instruments.</td><td>7</td><td>L2</td><td>CO2</td></tr>
<tr><td></td><td>c.</td><td>Rate of inflation in US is 4% and in India it is 11%. The current spot rate is $ 0.0285. What is expected sport rate in next one year?</td><td>10</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Q.6</td><td>a.</td><td>What are Forward Rate Agreements?</td><td>3</td><td>L1</td><td>CO1</td></tr>
<tr><td></td><td>b.</td><td>Based on the following information, find out whether there is an arbitrage possibility.
<table>
<tr><td></td><td></td><td></td></tr>
<tr><td></td><td>Bank X</td><td>Bank Y</td></tr>
<tr><td>NZ$ Bid rate</td><td>$ 0.635</td><td>$ 0.645</td></tr>
<tr><td>NZ$ ASK rate</td><td>$ 0.640</td><td>$ 0.650</td></tr>
</table></td><td>7</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td>c.</td><td>An exporter in German expects depreciation of US$. He wants to cover himself against this risk through money market hedging. Advise him whether he can hedge in money market. Assume his receivable is $ 1,000,000. Three months rate of interest in Germany is 5% and in US it is 6% and the spot exchange rate is DM 1.481 = $1.</td><td>10</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Q.7</td><td>a.</td><td>What is International Fisher Effect?</td><td>3</td><td>L1</td><td>CO3</td></tr>
<tr><td></td><td>b.</td><td>In New York : 1$ = 1.4122 AUD
In London : 1$ = 1.8188 CAD
In Sydney : 1 AUD = 1.1011CAD. IS there any arbitrage benefit. Assume arbitrage hold 1000 AUD.</td><td>7</td><td>L3</td><td>CO3</td></tr>
<tr><td></td><td>c.</td><td>Following is the position of A Ltd., and B Ltd.,
<table>
<tr><td>Particulars</td><td>Fixed</td><td>Floating</td></tr>
<tr><td>A</td><td>6%</td><td>L + 1%</td></tr>
<tr><td>B</td><td>9%</td><td>L + 3%</td></tr>
</table>
Co. A requires floating rate loan and Co. B required fixed rate loan. Structure a swap deal that the two Cos. will share the benefit equally assuming that the swap band wants 0.2% commission.</td><td>10</td><td>L3</td><td>CO3</td></tr>
</table>

Q.8		**Case Study (compulsory)** A hypothetical MNC if faced with a problem to choose between the following two options. i) Continue to export every year 2,00,000 units of product at a unit price of US$ 80, its variable cost per unit is $45. ii) Install a manufacturing unit to produce 5,00,000 units in the Country X – the destination for exports. Setting up manufacturing of plant will involve an investment outlay of $50 million. The plant is expected to have a useful life of 5 years with $ 10 million salvage value. The MNC follows the straight line method of depreciation. To support additional level of activity investment will require additional working capital of $5 million. Since the costs of production are lower in the Country X the variable cost of production and sales would be lower. i.e $20 per unit, Additional fixed cost per annum are estimated at $ 2 million. Further the forecasting selling price is lower, i.e $70 per unit to sell 5,00,000 units. The MNC is subjected to 40% tax rate its cost of capital is 15%. Assume that there will be no variation in the exchange rate between the two Countries and profit can be repatriated, Advice the MNC regarding the financial viability of the proposal.	**20**	**L3**	**CO4**

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