**ANNAMALAI UNIVERSITY MBA FIRST YEAR AND SECOND YEAR ASSIGNMENT ANSWER SHEETS PROVIDED. DR. PRASANTH MBA PH.D. DME MOBILE / WHATSAPP: +91 9924764558 OR +91 9447965521 EMAIL:** [**prasanththampi1975@gmail.com**](mailto:prasanththampi1975@gmail.com) **WEBSITE:** [**www.casestudyandprojectreports.com**](http://www.casestudyandprojectreports.com)

**M.B.A. E-BUSINESS**

**FIRST YEAR**

**1.1 PRINCIPLES OF MANAGEMENT**

1. What do you see as the main difference between a successful and an

unsuccessful decision? How much does luck versus skill have to do with it? Give

a detail note on it.

2. Take any two Indian companies and examine how they have succeeded or failed

due to poor strategic planning.

3. Suggest a method of departmentation for a large multi-product organization with

a huge market spread over the whole country. Explain the reasons for your

suggestions.

4. ‘Motivation is the core of management’. Comment. What practical suggestions

would you offer to management to motivate its staff in an industrial

organization?

**1.2 MARKETING MANAGEMENT**

1. “Chinese computer and electronic products possess advantages in design,

innovation, rapid response and global market flexibility”- comment.

2. “Legal aspects protect competitors and consumers from many unethical pricing

strategies that unscrupulous marketers may wish to attempt”. Critically analyse

the statement.

3. “Advertising on the internet has changed significantly over the past decade and

some might argue that it is for the worse" Do you agree or disagree? Discuss

with practical illustrations.

4. Examine the challenges encountered by the pharmaceutical wholesale distributor

for surviving and thriving in this new and ever changing environment.

**1.3 FINANCIAL MANAGEMENT**

1. “The consequences of over- capitalisation are far more serious and fatal than

under-capitalisation”. Discuss.

2. “An optimal combination of the decisions relating to investment, financing and

dividends will maximise the value of the firm to its shareholders”. Examine

3. “Efficiency inventory management is reflected in the liquidity and profitability of

the firm.” Explain.

4. “A low dividend payout Ratio promotes the welfare of stock holders because longterm

capital gains are treated more favourably than 1 dividend income from the

tax point of view.” – Comment.

3

**1.4 DATABASE MANAGEMENT SYSTEM**

1. Draw various schemes of ordering system and explain the involvement of views

levels of data abstraction.

2. Draw an E-R diagram for ordering an item in the inventory control system.

3. Develop a conceptual data model for a Hospital Information System and write a

PL/SQL program using oracle to perform the following tasks.

4. Print the patient details – according to room wise.

a) Print the patient details – according to the disease wise.

b) Print the patient details – according to the doctors attending them

c) Consider a real system of your interest and give the skeleton of the

development of DSS for that system.

**1.5 HUMAN RESOURCE MANAGEMENT**

1. “The field of HRM changes so rapidly that had become necessary for one to

constantly review procedures and laws so that the practices will be effective and

legal”. Critically evaluate this statement.

2. “Majority of the testing techniques for selection do not accurately assess the

characteristics of the job. In fact most of the executives would divulge that the

testing had no impact on future job performance. Do you accept or not?

Discuss with justification.

3. “Identify the paramount barriers to effective training programme in IT field and

how to crush them”. Explain with real life examples.

4. Technological advancements and automation are causing high stress and burn

out among employees, which results negatively and unable to reap the benefit of

automation”. Do you agree or disagree? State your view.

**1.6 MANAGEMENT INFORMATION SYSTEM**

1. What do you know about Top management responsibility. Give suitable

examples for responsibility.

2. What will affect the System planning and the mutual investigation? Illustrate

with suitable example input/output design.

3. You are asked to write the System Development Life cycle. Explain this

statement by using examples.

4. If you were the vice president of a company, what system would you use to

develop the management information system?

4

**1.7 SOFTWARE PROJECT MANAGEMENT**

1. Identify the key aspects in which modern software project management practices

differs from those of traditional software project management.

2. Assume the size of an organic type software product has been estimated to be

32,000 lines of source code. Assume that the average salary of a software

engineer is Rs.75,000 per month. Determine the effort required to develop the

software product and the nominal development time.

3. (a) List any four attributes that contribute to the quality software product.

Discuss how they influence software quality.

(b) Develop a set of guidelines for conducting a formal technical review.

4. Illustrate with a software, the process in determining the software WBS

architecture, populate the software WBS and in determining the cost categories

for the software.

**1.8 FINANCIAL AND MANAGEMENT ACCOUNTING**

1. Arun the managing director is surprised that his profit every year is quite different

from what he wants or expects to achieve someone advised him to install a formal

system of budgeting. He employs a fresh accountant to do this. For two years, the

accountant faithfully makes all budgets based on previous year accounts. The

problem remains unsolved. Advise Arun the managing director and the accountant

on what steps they should take. Make assumptions about what is lacking.

2. In a factory, actual fixed cost overheads were different from the standard fixed

overheads because the actual output, actual time consumed, actual rate per hour

and per unit of output differed. Compute the variances taking assumed figures.

3. A company has to decide whether to Make or Buy. Through differential cost

analysis, how will you ascertain the net difference between the two alternatives so

as to assist the management in their decision making? Use hypothetical figures to

illustrate.

4. As a management accountant you are asked to introduce a system of capital

expenditure control for your organization. Explain the important feature you want

to incorporate in the system you propose to introduce with the suitable example of

a project involving capital expenditure.

**M.B.A. INTERNATIONAL BUSINESS**

**FIRST YEAR**

**1.1 PRINCIPLES OF MANAGEMENT**

1. What do you see as the main difference between a successful and an

unsuccessful decision? How much does luck versus skill have to do with it? Give

a detail note on it.

2. Take any two Indian companies and examine how they have succeeded or failed

due to poor strategic planning.

3. Suggest a method of departmentation for a large multi-product organisation with

a huge market spread over the whole country. Explain the reasons for your

suggestions.

4. ‘Motivation is the core of management’. Comment. What practical suggestions

would you offer to management to motivate its staff in an industrial

organisation?

**1.2 INTERNATIONAL ACCOUNTING**

1. Make out a trial balance with imaginary figures. Draw the Profit and Loss

Account and Balance Sheet from the trial balance which you have constituted.

2. “Price differences in different geographic segments make international

accounting a challenging Endeavour”. How experts overcome this challenge?

3. ‘'Some knowledge of International Accounting may be necessary for a company

even if it is not a multinational." Do you agree with this statement? If so, explain

your position.

4. Why do companies need to prepare a Funds Flow Statement, when they are

already preparing many other financial statements to present their financial

position?

**1.3 INTERNATIONAL ECONOMICS**

1. “Liberalisaton and Globalisation of trade policies have an impact on the growth

of domestic trade”. Comment the above statement.

2. “IMF is a key to economic development of all countries in the world”. Do you

accept or not.

3. “The concept of foreign trade multiplier is one of the major thing in any

International Business Environment”. Briefly discuss the above with current

example.

4. Briefly comment on what way international trade is helpful to correct the

disequilibrium in the balance of payments position of a nation.

3

**1.4 INTERNATIONAL BUSINESS ENVIRONMENT**

1. Give an Overview of the international Business Environment in the developing

countries like India.

2. Give your opinion on Foreign direct Investment and State the present structure

of the foreign direct Investment in India

3. State the role of MNCs in India and the government of India policy towards

MNCs.

4. Take any company and discuss how its marketing strategy is different in its

home country and foreign country give the reason on it had to be different.

**1.5 FOREIGN POLICY OF INDIA**

1. Discuss in detail India’s international trade scenario and also discuss which

countries are India’s export and import partners and what are their shares in

India’s international trade.

2. Elucidate India’s institutional framework (trade promotion bodies) set up by the

Government of India for the promotion of India’s international trade.

3. Write a note on export promotion councils and commodity boards, their roles in

India’s trade development.

4. Discuss how EXIM Bank and ECGC facilitate exporters and importers in India

and abroad.

**1.6 INFORMATION TECHNOLOGY AND E-COMMERCE**

1. Explain the potential benefits of cloud computing in the e-commerce. What is

the infrastructure required for it to be adopted on large scale by the users?

2. What are virtual shopping malls? Explain with examples various portals which

are very popular for online business especially in India.

3. Enlist the emerging issues involved in marketing and pricing related issues in

online banking sectors in Indian market scenario. Suggest more appropriate

strategies to improve online services in banking industry. Justify your views

with suitable examples.

4. Explain the characteristics of large companies that involve B2G and B2C

transactions in their business, which require roboust, capable and scalable

electronic commerce system.

4

**1.7 COMMUNICATION FOR GLOBAL MANAGERS**

1. How will you design you presentation for a general body meeting – elucidate in

detail the procedure involved in it with the above context.

2. Submit a report on the drought situation in your district and send to the editor

of a news paper.

3. Choosing proper channel far your presentation is more important for written &

oral presentation – Brig out the importance & what set back you will confront in

choosing the above.

4. Noise that affects the process of communication can be overcome by proper

planning, how it can be done & what is the noise that hinders the process.

**1.8 ORGANISATIONAL BEHAVIOUR**

1. Same changes in organisations are unplanned, where as others are the result of

strategic plans. Give examples of each of their verities of change and explain

their implications for organisational functioning.

2. Once you are established in your careers, what special challenges are you likely

to confront? What can you do to enhance your chance of having a fully satisfying

successful career?

3. Explain how the field of organisation behaviour stands to benefit by taking a

global perspectives. What would you say are the major challenges associated

with such a perspectives.

4. Do you believe that organisational politics is inevitable or that it can be

curtailed? Explain you answer with examples.

**M.B.A. INFORMATION SYSTEMS**

**FIRST YEAR**

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suggestions.

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would you offer to management to motivate its staff in an industrial

organization?

**1.2 MANAGERIAL ECONOMICS**

1. “The objective of Managerial Economics is to provide framework for analysing

business decisions. Instead of presenting detailed list of rules for specific

decision-making, managerial economics addresses the larger economic forces

that shape day-to-day decision-making”. Critically analyse the above statement.

2. “The quantity demanded of any good appears to depend upon utility, price and

income”. Elucidate the above statement with appropriate example.

3. “If the production function is homogeneous with constant returns to scale

everywhere, the returns to a single variable factor will be diminishing.”

– Comment.

4. “If there is active price competition and free entry, the equilibrium output under

monopolistic competition will be very close to the minimum cost-output.

However, if firms avoid price competition and instead enter into non-price

competition there will be excess capacity in each firm”. – Comment the above

statement.

**1.3 ACCOUNTING AND FINANCE FOR MANAGERS**

1. Arun the managing director is surprised that his profit every year is quite

different from what he wants or expects to achieve. Someone advised him to

install a formal system of budgeting. He employs a fresh accountant to do this.

For two years, the accountant faithfully makes all budgets based on previous

year accounts. The problem remains unsolved. Advise Arun the managing

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about what is lacking.

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overheads because the actual output, actual time consumed, actual rate per

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figures.

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3. A company has to decide whether to Make or Buy. Through differential cost

analysis, how will you ascertain the net difference between the two alternatives

so as to assist the management in their decision making? Use hypothetical

figures to illustrate.

4. As a management accountant your are asked to introduce a system of capital

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how to crush them.” Explain with real life examples.

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out among employees, which results negatively and unable to reap the benefit of

automation”. Do you agree or disagree? State your view.

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**1.6 PRODUCTION AND MATERIALS MANAGEMENT**

1. Production and materials management is the area of creating competitive

advantage. Do you agree? Justify your answer.

2. A manufacturer requires 10,000 items per year. Price discount as follows:

a) Rs.4 upto 2000 items, Rs. 3.80 between 2000 and 4000 items. Rs.3.70

for quantities above 4000. Ordering cost = Rs. 50.

b) Comparative inventory cost = 25% per year of average inventory price.

c) Determine the optimum purchase policy under discount.

3. Explain JIT. Do you think it is practically feasible in India? What is your

suggestion for implementing JIT?

4. Discuss the impact of new technologies on the role of an production Manager in

an organization? Give suitable examples.

**1.7 RESEARCH METHODS FOR MANAGEMENT**

1. “Human Lock” a leading human security force company has planned to know

the employee satisfaction level and the problems faced by employees in their job

at various levels. As a consultant you are requested to complete the task.

Design a suitable questionnaire for this purpose by considering different

dimensions related to human security force, and suggests a suitable sampling

design for the collection of data.

2. You are the R & D Manager of a research consultancy company. You have been

assigned to conduct a customer satisfaction study about cosmetic products of a

leading cosmetic company in India. You conducted the study and you are ready

to submit the report. How will you prepare the research report for your client?

(Use your own data and other relevant information)

3. Mr. Puneeth, the personnel manager of a Textile Mill is recruiting its graduate

trainees through two consultancy agencies. The performance index (0 – 10 scale) of

the trainees from each consultancy agency follows normal distribution. The

variance of the performance index of the trainees selected through a

Consultancy Agency X is 12 and that of the trainees selected through another

Consultancy Agency Y is 6. The manager feels that the mean performance index

of the trainees selected through the Consultancy Agency X is less than that of

the trainees selected through the Consultancy Agency Y. To test his intuition,

he has drawn a sample of 64 trainees selected through the Consultancy Agency

X and their mean performance index is found to be 8. Similarly, he has drawn a

sample of 81 trainees selected through the Consultancy Agency Y and their

mean performance index is found to be 6.5. Test the intuition of Mr. Puneeth at

a significant level of 0.01.

4. “The economy of a nation depends on the quantum of research and

development activities.” – Comment on the statement and substantiate your

views with real time examples.

**M.B.A.**

**FIRST YEAR**

**1.1 PRINCIPLES OF MANAGEMENT**

1. What do you see as the main difference between a successful and an

unsuccessful decision? How much does luck versus skill have to do with it?

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due to poor strategic planning.

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everywhere, the returns to a single variable factor will be diminishing”. Comment

4. “If there is active price competition and free entry, the equilibrium output under

monopolistic competition will be very close to the minimum cost-output. However,

if firms avoid price competition and instead enter into non-price competition there

will be excess capacity in each firm”. Comment the above statement.

3

**1.4 LEGAL ENVIRONMENT OF BUSINESS**

1. The Indian contract Act, 1872 is not a complete code dealing with all branches

of the law of contract” .Comment

2. Mr. Vipin of Delhi engaged Mr. Abhishek as his agent to buy a house in west

extension area. Mr. Abhishek bought a house for Rs. 20 lakhs in the name of a

nominee and then purchased it himself for Rs 35 lakhs. He then sold the same

house to Mr. Vipin for Rs 40 lakhs. Mr. Vipin later comes to know the mischief

of Mr. Abhishek and tries to recover the excess amount paid to Mr. Abhishek. Is

he entitled to recover any amount from Mr. Abhishek? If so, how much can he

recover? Explain.

3. One of the benefits of listing is the easy transferability of the securities listed on

a stock exchange. If so justify this statement.

4. “The memorandum of association is the fundamental law or a charter defining

the objects and limiting the powers of a company” - Explain

**1.5 RESEARCH METHODOLOGY AND STATISTICS**

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the employee satisfaction level and the problems faced by employees in their job

at various levels. As a consultant you are requested to complete the task.

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a significant level of 0.01.

4. “The economy of a nation depends on the quantum of research and development

activities” – Comment on the statement and substantiate your views with real

time examples.

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**1.6 INTERNATIONAL BUSINESS**

1. “Some argue that WTO is the third pillar of global business. But many argue

that WTO is the wrong grade organization.” – Critically comment.

2. Do you believe that political stability leads to business development and Vice

versa? If yes state your answer with examples.

3. Analyse the steps taken by Indian government to globalize the economy.

4. Do you justify that the working pins would really link the present scenario of

international business with that of the future?

**1.7 MANAGERIAL COMMUNICATION**

1. Communication has its own merits and demerits based on the types? Discuss the

above with an example of your own.

2. It is difficult to study the growth of a firm without proper recordings of the

proceedings – Discuss the essentials of maintaining such activities in detail.

3. Success of an individual is based on the way he communicates with the people

around him – Discuss the above statement in relation with a HR Department.

4. Noise is from both external and internal sources, what are they and how can it be

overcome – Discuss in detail.

**1.8 ORGANIZATIONAL BEHAVIOUR**

1. Some changes in organizations are unplanned, where as others are the result of

strategic plans. Give examples of each of their verities of change and explain

their implications for organizational functioning.

2. Once you are established in your careers, what special challenges are you likely

to confront? What can you do to enhance your chance of having a fully

satisfying successful career?

3. Explain how the field of organization behaviour stands to benefit by taking a

global perspectives. What would you say are the major challenges associated

with such a perspectives.

4. Do you believe that organizational politics is inevitable or that it can be

curtailed? Explain your answer with examples.

**M.B.A. HUMAN RESOURCE MANAGEMENT**

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unsuccessful decision? How much does luck versus skill have to do with it? Give

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2. “An optimal combination of the decisions relating to investment, financing and

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the firm.” Explain.

4. “A low dividend payout Ratio promotes the welfare of stock holders because

long-term capital gains are treated more favourably than dividend income from

the tax point of view.”

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**1.4 OPERATIONS MANAGEMENT**

1. Operations management is the area of creating competitive advantage. Do you

agree? Justify your answer.

2. A manufacturer requires 10,000 items per year. Price discount as follows:

Rs.4 up to 2000 items, Rs. 3.80 between 2000 and 4000 items. Rs.3.70 for

quantities above 4000. Ordering cost = Rs. 50.

Comparative inventory cost=25% per year of average inventory price. Determine

the optimum purchase policy under discount.

3. Explain JIT. Do you think it is practically feasible in India? What is your

suggestion for implementing JIT?

4. Operations personnel usually have a large volume and variety of resources at

their command. They should endeavor to make effective and efficient use of

these resources to achieve the largest outputs. Comment! What are the

approaches for enhancing the utilization of resources?

**1.5 HUMAN RESOURCE MANAGEMENT**

1. “The field of HRM changes so rapidly that had become necessary for one to

constantly review procedures and laws so that the practices will be effective and

legal”. Critically evaluate this statement.

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characteristics of the job. In fact most of the executives would divulge that the

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Discuss with justification.

3. “Identify the paramount barriers to effective training programme in IT field and

how to crush them”. Explain with real life examples.

4. Technological advancements and automation are causing high stress and burn

out among employees, which results negatively and unable to reap the benefit of

automation”. Do you agree or disagree? State your view.

**1.6 STATISTICS FOR MANAGERS**

1. A random sample of 1000 workers from south India show that their mean wages

are Rs. 47 per week with a standard deviation of Rs. 28. A random sample of

1500 workers from North India gives a mean wage of Rs. 49 per week with a

standard deviation of Rs. 40. Is there any significant difference between their

mean level of wages?

2. Calculate seasonal indices for the data given below by the link relative method

Quarter Years

2007 2008 2009 2010 2011

I 45 48 49 52 60

II 54 56 63 65 70

III 72 63 70 75 84

IV 60 56 65 72 66

4

3. The following is the summary of a survey on the color of pens purchased by

persons belonging to different age groups. use chi-square test at 5 % level of

significance to find whether the age of the person has any association with the

choice of color.

Color

Age Group Blue Black Red

Less than 20 8 12 20

20-50 10 15 10

Above 50 10 10 5

4. The following data represents rainfall (x) and yield of paddy per hectare (y) in a

particular area.

x 113 102 95 120 140 130 125

y 1.8 1.5 1.3 1.9 1.1 2.0 1.7

a) Fit the regression equation x on y

b) Estimate y when x = 145

c) Calculate karl pearson’s coefficient of correlation.

d) Calculate regression coefficient x on y and y on x

e) Check whether the regression line is a good fit.

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above with an example of your own.

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suggestions.

4. ‘Motivation is the core of management’. Comment. What practical suggestions

would you offer to management to motivate its staff in an industrial

organization?

**1.2 MARKETING MANAGEMENT**

1. “Chinese computer and electronic products possess advantages in design,

innovation, rapid response and global market flexibility”- comment.

2. “Legal aspects protect competitors and consumers from many unethical pricing

strategies that unscrupulous marketers may wish to attempt”. Critically analyse

the statement.

3. “Advertising on the internet has changed significantly over the past decade and

some might argue that it is for the worse" Do you agree or disagree? Discuss

with practical illustrations.

4. Examine the challenges encountered by the pharmaceutical wholesale

distributor for surviving and thriving in this new and ever changing environment

**1.3 FINANCIAL MANAGEMENT**

1. “The consequences of over- capitalization are far more serious and fatal than

under-capitalization”. – Discuss.

2. “An optimal combination of the decisions relating to investment, financing and

dividends will maximize the value of the firm to its shareholders”. – Examine

3. “Efficiency inventory management is reflected in the liquidity and profitability of

the firm.” – Explain.

4. “A low dividend payout Ratio promotes the welfare of stock holders because longterm

capital gains are treated more favourably than dividend income from the

tax point of view.” – Comment

3

**1.4 OPERATIONS MANAGEMENT**

1. Operations management is the area of creating competitive advantage. Do you

agree? Justify your answer.

2. A manufacturer requires 10,000 items per year. Price discount as follows:

Rs.4 up to 2000 items, Rs. 3.80 between 2000 and 4000 items. Rs.3.70 for

quantities above 4000. Ordering cost = Rs. 50.

Comparative inventory cost = 25% per year of average inventory price.

Determine the optimum purchase policy under discount.

3. Explain JIT. Do you think it is practically feasible in India? What is your

suggestion for implementing JIT?

4. Operations personnel usually have a large volume and variety of resources at

their command. They should endeavor to make effective and efficient use of

these resources to achieve the largest outputs. Comment! What are the

approaches for enhancing the utilization of resources?

**1.5 HUMAN RESOURCE MANAGEMENT**

1. “The field of HRM changes so rapidly that had become necessary for one to

constantly review procedures and laws so that the practices will be effective and

legal”. – Critically evaluate this statement.

2. “Majority of the testing techniques for selection do not accurately assess the

characteristics of the job. In fact most of the executives would divulge that the

testing had no impact on future job performance. Do you accept or not?

– Discuss with justification.

3. “Identify the paramount barriers to effective training programme in IT field and

how to crush them.” – Explain with real life examples.

4. Technological advancements and automation are causing high stress and burn

out among employees, which results negatively and unable to reap the benefit of

automation.” – Do you agree or disagree? State your view.

**1.6 STATISTICS FOR MANAGERS**

1. A random sample of 1000 workers from south India show that their mean wages

are Rs. 47 per week with a standard deviation of Rs. 28. A random sample of

1500 workers from North India gives a mean wage of Rs. 49 per week with a

standard deviation of Rs. 40. Is there any significant difference between their

mean level of wages?

2. Calculate seasonal indices for the data given below by the link relative method

**Quarter Years**

2007 2008 2009 2010 2011

I 45 48 49 52 60

II 54 56 63 65 70

III 72 63 70 75 84

IV 60 56 65 72 66

4

3. The following is the summary of a survey on the color of pens purchased by

persons belonging to different age groups. use chi-square test at 5 % level of

significance to find whether the age of the person has any association with the

choice of color.

**Color**

**Age Group**

**Blue Black Red**

Less than 20 8 12 20

20-50 10 15 10

Above 50 10 10 5

4. The following data represents rainfall (x) and yield of paddy per hectare (y) in a

particular area.

x 113 102 95 120 140 130 125

y 1.8 1.5 1.3 1.9 1.1 2.0 1.7

a) Fit the regression equation x on y

b) Estimate y when x = 145

c) Calculate Karl Pearson’s coefficient of correlation.

d) Calculate regression coefficient x on y and y on x

e) Check whether the regression line is a good fit.

**1.7 MANAGERIAL COMMUNICATION**

1. Communication has its own merits and demerits based on the types? Discuss the

above with an example of your own.

2. It is difficult to study the growth of a firm without proper recordings of the

proceedings – Discuss the essentials of maintaining such activities in detail.

3. Success of an individual is based on the way he communicates with the people

around him – Discuss the above statement in relation with a HR Department.

4. Noise is from both external and internal sources, what are they and how can it be

overcome – Discuss in detail.

**1.8 ADVERTISING AND SALES PROMOTION**

1. Explain advertising layout and comment on the role played by advertising in

India,

2. Promotion is more beneficial for markets than for either consumers or society.

Do you agree? Explain the reason.

3. Write an essay in support of “advertising as a promotional tool”. Are they

effective? Give your suggestions.

4. Briefly discuss the top five advertising agencies in India and how do they

function?

**M.B.A. FINANCIAL MANAGEMENT**

**FIRST YEAR**

**1.1 PRINCIPLES OF MANAGEMENT**

1. What do you see as the main difference between a successful and an

unsuccessful decision? How much does luck versus skill have to do with it? Give

a detail note on it.

2. Take any two Indian companies and examine how they have succeeded or failed

due to poor strategic planning.

3. Suggest a method of departmentation for a large multi-product organization with

a huge market spread over the whole country. Explain the reasons for your

suggestions.

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would you offer to management to motivate its staff in an industrial

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overcome – Discuss in detail.

**1.8 ACCOUNTING FOR MANAGERS**

1. Arun the managing director is surprised that his profit every year is quite

different from what he wants or expects to achieve. someone advised him to

install a formal system of budgeting. He employs a fresh accountant to do this.

For two years, the accountant faithfully makes all budgets based on previous

year accounts. The problem remains unsolved. Advise Arun the managing

director and the accountant on what steps they should take. Make assumptions

about what is lacking.

2. In a factory, actual fixed cost overheads were different from the standard fixed

overheads because the actual output, actual time consumed, actual rate per

hour and per unit of output differed. Compute the variances taking assumed

figures.

3. A company has to decide whether to Make or Buy. Through differential cost

analysis, how will you ascertain the net difference between the two alternatives

so as to assist the management in their decision making? Use hypothetical

figures to illustrate.

4. As a management accountant you were asked to introduce a system of capital

expenditure control for your organization. Explain the important feature you

want to incorporate in the system you propose to introduce with the suitable

example of a project involving capital expenditure.

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