

Seat No. : \_\_\_\_\_

**DG-108**

**December-2017**

**5<sup>th</sup> Year MBA Integrated Degree Course**

**Sales and Distribution Management  
(Marketing Elective)**

**Time : 3 Hours]**

**[Max. Marks : 100**

Attempt any **eight** questions. Each carries **10** Marks : **80**

1. Explain in details emerging trends in Sales Management.
2. Describe in detail five stage model of consumer buying process.
3. Explain personal selling process.
4. Explain Quantitative and Qualitative forecasting methods.
5. Classify four basic types of sales organizational structure
6. Explain Maslow's Hierarchy of Need Theory.
7. Explain Salesforce Performance Evaluation and Control Procedure
8. Briefly describe how RFID works in managing a supply chain better.
9. Explain the merits of using local brands vs international brands with examples in India.
10. Why trade promotions are part of the push strategy of manufacturers ? What are the major tools of trade promotions ?

Compulsory question :

**20**

11. Write a brief note on :

- (1) Types of Sales forecast
- (2) Sales Quotas and it objectives
- (3) Methods used for assessing training needs
- (4) Different kinds of Distribution Networks

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**5<sup>th</sup> Year MBA Integrated Degree Course**  
**International Human Resource Management**  
**(HR)**

**Time : 3 Hours]**

**[Max. Marks : 100**

1. (a) Discuss the issues of International HRM which differentiates it from Domestic HRM. **10**  
(b) Explain the various approaches towards Staffing in I HRM. **10**
2. Attempt any **two** : **20**
  - (1) Write and explain the four Cultural Dimensions of Hofstede's Model.
  - (2) Discuss the direct mode of entry into International business.
  - (3) Explain the components of Pre-Departure Training Program in detail.
3. (a) Elaborate your answer by explaining the Role of an Expatriate in MNC. **10**  
(b) Explain the Permanent Category of employees that the MNC'S require. **10**
4. (a) What are the issues involved in approving HCN ? Discuss. **10**  
(b) Write a detailed note on Trade Unions and International Industrial Relations. **10**
5. Discuss the economy and HR Practices of any **two** of the following countries in detail : **20**
  - (1) China
  - (2) USA
  - (3) UK
  - (4) India

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**Corporate Taxation**

**Time : 3 Hours]**

**[Max. Marks : 100**

1. (A) Wright Ltd., an Indian Company is engaged in the business of manufacture of paints in India. A profit and loss account for the year ending 31-3-2017 is given below. **12**

<b>Debit</b>	<b>₹</b>	<b>Credit</b>	<b>₹</b>
Salary & Wages	75,00,000	Sales	4,80,00,000
Postage & Telegrams	4,00,000	Amount withdrawn	30,00,000
Travelling & Conveyance	5,00,000	from general reserve	
Depreciation	50,00,000		
Income Tax	40,00,000		
Wealth Tax	1,00,000		
Excise Duty Due	10,00,000		
Provisions for future losses	6,00,000		
Proposed Dividend	8,00,000		
Loss of subsidiary company	5,00,000		
Audit fee	2,50,000		
Director remuneration	80,00,000		
Net Profit	2,23,50,000		
	<b>510,00,000</b>		<b>510,00,000</b>

**Other Information :**

- (1) The excise duty due on 31-3-2017 was paid on 2-12-2017.
- (2) Custom duty of ₹ 12,00,000 which was due on 31-3-2013 was paid during the financial year 2016-17

(3) Depreciation u/s 32 is 1,14,30,000.

(4) The company wants to set-off following losses :

	For Tax Purposes	For Accounting Purposes
B/F Loss of A.Y. 2014-15	1,20,00,000	1,00,00,000
Unabsorbed Depreciation	30,00,000	30,00,000

Compute the net income & tax liability of R Ltd. for the assessment year 2017-18.

Compare the tax liability of the Tax purpose with Book Profit.

(B) Answer any **two** from the following : **8**

(1) Give the difference between Tax Planning and Tax Management.

(2) Why is tax planning essential to any person ? How is it done ?

(3) Explain the clauses of dividend under Section 2(22).

2. (A) Discuss the tax exemptions available to the assessee based on Nature and Location of business. **10**

**OR**

What are the advantages and disadvantages of various forms of business organisation with reference to tax planning ? Illustrate it.

(B) Compare the tax incidence of partnership firm and private limited company from the following : **10**

There are two partners A and B with an equal share of profit. They draw the maximum permissible amount of salary (equal). The capital contribution of both is ₹ 20,00,000 and are entitled to simple interest at the rate of 12%. If the business form is private limited company then A and B are assumed to be directors and will draw the salary as permissible in partnership business (provisions of 40A(2) not attracted)

Which form of business organisation is beneficial to the assessee ? Work out the tax liability if the income is (a) ₹ 2500,000 (b) ₹ 40,00,000

3. Answer any **two** from the following :

(A) Spark Ltd. an Indian company, engaged in the business of manufacture of bulbs and lights, negotiates for the purchase or taking on hire a machine from a concern in Germany. If it acquires the machine, then the total cost will be ₹ 60,00,000 payable in 5 annual (interest free) instalments of ₹ 12,00,000 each, the payments to be made on 1st July each year beginning with the year 2016. If it takes machine on hire, it has to pay an annual rent of ₹ 800,000 also payable on July 1st each year starting from same year 2016. The company proposes to use the machine for 10 years from 2016. The following assumptions have been made :

**10**

- (1) The company is a widely held company and tax rate is 34.608%
- (2) Depreciation rate is 15% on machine
- (3) Cost of capital is assumed as 10%.

(B) What is the meaning of Amalgamation under Income Tax Act ? Discuss the conditions under Section 72 A for carry forward and set off of loss and depreciation permissible in the hands of amalgamated company.

**10**

(C) Aum Ltd. is engaged in manufacture of chemicals and paper since 1980. Depreciated value (15% depreciation rate) of block of asset on 1st April 2016 is ₹ 15,00,000. The company purchases Plant A (15% depreciation rate) on 15th June 2016 for ₹ 418,000. It is put to use on the same day. The company sells Plant B (15% depreciation rate) on 16<sup>th</sup> December, 2016 for (a) ₹ 11,70,000 (b) ₹ 14,70,000. The company transfers paper division by way of slump sale on 31<sup>st</sup> December, 2016 for ₹ 660,000 (expenditure on transfer ₹ 160,000). The following information in respect of paper division is noted from the company's records and certified by the chartered accountant of the company in Form 3CEA- Actual cost of assets acquired in 1986-87 is ₹ 640,000.

**10**

Depreciation claimed under the Income Tax Act up to the assessment year 1988-89 is ₹ 60,000.

Depreciation that would have been allowable for the assessment years 1989-90 to 2016-17 as if the asset was the only asset in the relevant block ₹ 90,000.

Find out the amount of depreciation and capital gain chargeable to tax for the assessment year 2017-18.

4. (A) Answer any **two** from the following : **10**

- (1) Discuss various types of provident funds and its tax treatment.
- (2) Give the list of allowances which are fully taxable and perquisites which are available to specified employees.
- (3) What are the exemptions available under Income Tax Act in respect of retirement benefits ?

(B) Mrs. Kate is a professor in Dept. of Sociology, State University. Following are the particulars of her income for assessment year 2017-2018 : **10**

- (1) Basic pay ₹ 80,000 p.m.
  - (2) Dearness Allowance @ 30% of Basic salary (50% forming part of salary)
  - (3) House Rent Allowance 30% of Basic salary
  - (4) Medical Allowance ₹ 500 p.m.
  - (5) Children Education and Hostel allowance ₹ 900 p.m. for three children
  - (6) Warden ship Allowance ₹ 2000 p.m.
  - (7) Interest free concessional loan of ₹ 200,000 at 9% is taken from employer. The SBI rate is 10%.
  - (8) Contribution to RPF 10% of Salary; both employer and employee contributes same amount.
  - (9) Premium paid by cheque on Medical Insurance Policy on health of dependent mother ₹ 5000, ₹ 2000 for dependent mother-in-law and ₹ 1000 for dependent brother.
  - (10) House Rent paid ₹ 28000
  - (11) Payment of Interest on Education loan taken for higher education ₹ 50000
- Compute her total income for Assessment year 2017-2018.

5. (A) Answer any **two** from the following : **8**

- (1) Write a note on Double taxation avoidance agreement.
- (2) What is transfer pricing ?
- (3) Discuss various deductions available to company assessee.

- (B) An existing industrial undertaking has acquired the following assets during the previous year 2016-17.

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Assets	Date of acquisition	Date put to use	Cost of acquisition
Factory Building (10% rate of depreciation)	4/4/2016	1/9/2016	50,00,000
Plant and Machinery			
Air pollution control equipment (100%)	4/5/2016	1/9/2016	4,00,000
Machine A (15% rate of depreciation)	5/5/2016	1/9/2016	2,00,000
Machine B (15% rate of depreciation)	7/6/2016	1/9/2016	5,00,000
Machine C (15% rate of depreciation)	30/8/2016	1/9/2016	10,00,000
Machine D (15% rate of depreciation)	1/9/2016	31/10/2016	4,00,000
Machine E (15% rate of depreciation)	1/1/2017	28/2/2017	3,00,000
Machine F (15% rate of depreciation)	11/1/2016	13/1/2017	2,00,000
Motor car (15% rate of depreciation)	1/2/2017	1/2/2017	5,00,000
Air conditioner (installed in office) (15% rate of depreciation)	1/2/2017	2/2/2017	1,00,000

Compute the depreciation allowable for the assessment year 2017-18 and the written down value as on 1/4/2017 assuming the WDV of the block of factory and plant and Machinery carrying depreciation at 15% was 10,00,000 and Rs. 600,000 respectively.

