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PACE INSTITUTE OF TECHNOLOGY & SCIENCES:: ONGOLE
(AUTONOMOUS)
MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022
DIGITAL MARKETING
(Marketing Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) What is Media selection? Explain it briefly. [6M]
b) Summarize current approaches in advertising with respect to digital marketing. [6M]
- 2 a) Why customer engagement is important in digital marketing? [6M]
b) What is meant Video Marketing? Explain it. [6M]
- 3 a) What is the roll of web design and web development in digital marketing? [6M]
b) What is Digital Advertising? Explain it briefly with (PPC, Digital Display)? [6M]
- 4 a) What are the Internet Marketing Techniques? [6M]
b) Elaborate E-commerce Business Models. [6M]
- 5 a) What is Crowd Sourcing? Explain its advantages. [6M]
b) pricing in two-sided markets [6M]
- 6 a) What is Email Marketing? [6M]
b) What do you mean Search Engine Optimization (SEO)? [6M]
- 7 Does Online privacy is important? What are policy implications on privacy? [12M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]
When Colgate discovered that 47% of the total population in India never visited dentist they decided to launch a nation wide oral health awareness campaign-oral health month.
The programme offered free in clinic dental checkups and to boost awareness Colgate launched the "spreading a million smiles" with a mobile campaign oral health month provided free dental checkups in over 1300 cities and towns all over India mobile vans were also used to cover remote areas.
Colgate India, used mobile advertising due to its popularity in India so as to raise awareness and encourage people to bring their families for local checkups. A mobile number was promoted across mass-media touch points such as TV, print to provide information on the nearest free dental checkup centers.
In order to receive more information a consumer had to just give a missed call or send a text with a pincode to the mobile number. After giving a missed call the caller received a call back from Colgate Via an IVR system that requested that the caller take a "healthy month pledge" for their entire family. Colgate also set up geo-targeted campaigns on Facebook. Hyper-targeted ads appeared in the Facebook newsfeed of featured phone users. With the use of technology Colgate was able to spread smiles to 4.9 million people across the country.

Questions:

- a. What is IMR? Discuss benefits of using it in marketing.
- b. Suggest other mobile advertising formats that could have been used by Colgate to spread a million smiles.

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)
MBA IV SEMESTER END REGULAR EXAMINATIONS, JUNE - 2022
E-BUSINESS
(COMMON TO ALL SPECIALIZATIONS)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) Explain the process of Electronic data interchange. [6M]
b) Outline the following e Commerce models. [6M]
i) B2C ii) P2P
- 2 a) Write difference between public key and private key. Explain with example. [6M]
b) List out the content for SLL Certificate. [6M]
- 3 How does and e cash payment system works. Explain with example. [12M]
- 4 a) Write difference between B2G and e Governance [6M]
b) List any six mobile commerce app's [6M]
- 5 a) Take two examples of banner advertising in e marketing and list out the benefit. [6M]
b) List out the e business infrastructure components [6M]
- 6 a) Outline the functions of Firewall as security control. [6M]
b) Explain How does a PKIs work for security [6M]
- 7 a) Explain the importance of value chain in e commerce. [6M]
b) How is the HTTP protocol used in web? [6M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study:

What is content marketing? How it works to solve problems for your target market? Explain with suitable example. [12M]

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

EXPORT IMPORT PROCEDURES AND DOCUMENTATION

(Logistic Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) Discuss the main provisions related to imports under the Foreign Trade Policy of India? [6M]
- b) Elucidate about different categories of Imports and Negative list of imports? [6M]
- 2 a) Explain about procedure for obtaining ISO 9000? [6M]
- b) What is the procedure for obtaining marine insurance policy? [6M]
- 3 Describe in detail about Export Finance? Write about the institutional framework for export finance? [12M]
- 4 a) What is EPCG scheme and incentives for exporters? [6M]
- b) Elucidate about Foreign trade policy of India? [6M]
- 5 Draw a sample Invoice copy with necessary items in it and clearly explain about each item and its importance? Also mention about terms and conditions? [12M]
- 6 a) What is Bill of lading? Explain its importance in Exports and Imports? [6M]
- b) Write about the role of clearing and forwarding agents in International trade? [6M]
- 7 a) Describe various risk cover policies issued by ECGC. [6M]
- b) Importance of automation/use of technology in improving international trade? [6M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

8 Case Study:

In November 2008 "A" (the Shipper) concluded a sales contract with a European buyer and nominated «B» (the Forwarder) to handle the carriage of the goods. As the Chinese agent of «B» (the Successive Forwarder), "C" (the Forwarder) dealt with related consignment procedures. When the batch of goods arrived safely at the destination, the European buyer failed to make payment against the documentation and «B» (the Successive Forwarder) delivered the goods to the buyer without the original bill of lading. Consequently, «A" (the Shipper) took legal action against «B» (the Successive Forwarder) and «C" (the Forwarder) for total loss. «B» (the Successive Forwarder) and «C" (the Forwarder) was in a difficult position. As the carrier which had delivered the goods without the original bill of lading, «C" (the Forwarder) was not entitled to enjoy the limitation of liability and was likely to be found responsible for "A" (the Shipper) total loss. «C" (the Forwarder) argued that, as the vendor, «A" (the Shipper) should bear partial responsibility with regard to the delivery of goods without the original bill of lading. The goods supplied by «A" (the Shipper) were subject to certain quality problems, which left the buyer unable to resell them in good time and recover the purchase cost. As a result, the buyer failed to pay «A" (the Shipper) on time. Once the goods arrived at the destination, the buyer did not take delivery against [12M]

the bill of lading for a long period. The goods were deemed to have failed to clear Customs and were ready to be auctioned by the European authorities. When informed by the buyer that «A» (the Shipper) had agreed to release the goods before collecting the money, in order to prevent further loss, «B» (the Successive Forwarder) released the goods to the buyer in good faith. Nevertheless, «A» (the Shipper), which had remained unpaid for a long time, paid no attention to the whereabouts of the goods and did not contact «B» (the Successive Forwarder) and «C» (the Forwarder) on this subject. Consequently, «B» (the Successive Forwarder) lost the opportunity to claim for recovery from the European consignee. Thus, «B» (the Successive Forwarder) obtained no benefit, but had to bear a substantial liability. As the freight forwarder, «C» (the Forwarder) was not responsible for problems occurring during transportation once it had fulfilled its obligation of cargo space booking. It was thus difficult for «A» (the Shipper) to attribute liability to «C» (the Forwarder) for the release of the goods without the original bill of lading. As the carrier, «B» (the Successive Forwarder) was likely to have to bear responsibility for the delivery of goods without the original bill of lading. However, as the company was registered in Europe, it would be difficult to enforce an Asian court's judgment in Europe, even if «A» (the Shipper) ultimately won the lawsuit. Moreover, owing to the global financial crisis and the sustained economic downturn in Europe, from 2009 the buyer's business went into decline. With the company about to enter bankruptcy proceedings, there was little chance for «A» (the Shipper) to recover a loss by suing the European buyer, and the latter hoped to resolve the dispute with «A» (the Shipper) through «B» (the Successive Forwarder) and «C» (the Forwarder).

Questions:

1. Analyze the case and identify the Bill of lading issue in the above case?
2. Suggest any arbitrary measures to be taken to settle the issue?

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

FINANCIAL DERIVATIVES
(Finance Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) 'Derivatives are effective risk management tools'. Comment on the statement. [6M]
b) What are the underlying assets for a derivative instrument? [6M]
- 2 a) Explain the growth and development of financial derivatives in India. [6M]
b) Describe in brief the regulatory framework of derivative trading in India. [6M]
- 3 a) Write a detailed note on classification of forward contracts with examples. [6M]
b) Define hedging? How are the derivations useful to hedge the risks? [6M]
- 4 a) Describe in detail the options on stock indices. [6M]
b) Illustrate 'in-the-money' and 'out-of-the-money' positions in both call option and put option. [6M]
- 5 a) What do you mean by 'binomial'? Explain with suitable example the application of Binomial model for the valuation of options. [6M]
b) State the basic feature and assumptions of Black-Scholes Option Valuation. [6M]
- 6 a) What are different types of SWAPs? Explain in detail. [6M]
b) Describe the strategies for hedging with options? [6M]
- 7 a) Compute the price of a zero-coupon bond (ZCB) that matures at time $t = 10$ and that has face value 100. [12M]

Compute the price of a forward contract on the same ZCB of the previous question where the forward contract matures at time $t = 4$.

Compute the initial price of a futures contract on the same ZCB of the previous two questions. The futures contract has an expiration of $t = 4$.

Compute the price of an American call option on the same ZCB as of the previous three questions. The option has expiration $t = 6$ and strike = 80.

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study:

If the spot price of a stock is ₹ 60/- and strike price is ₹ 68/-. Risk free rate of interest is 10% pa and standard deviation of stock is 40%. Expiration date is 3 months and option type are European option. Calculate the value of call option as per Black-Scholes model. [12M]

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)
MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022
INTERNATIONAL BUSINESS
(COMMON TO ALL SPECIALIZATIONS)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) What is globalization of markets? Explain its impact on international business [6M]
- b) How changing Environment will have an impact in international business? [6M]
- 2 a) Briefly explain about FOREX market? Which are the factors affecting foreign exchange market? [6M]
- b) Write short notes on Purchasing power parity. [6M]
- 3 a) Explain role of IMF in promoting international trade. [6M]
- b) IMF revises India's economic growth time to time". Explain the factors considered by IMF while revising the growth rate? [6M]
- 4 Explain the staffing policy for international business. [12M]
- 5 Identify the different strategies for FDIs and FIIs for International business. [12M]
- 6 Discuss in detail the various theories of International business. [12M]
- 7 What is International Labor relations? Which are its functions? [12M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]

Mahindra & Mahindra (M&M) is a major player in the tractor and certain segments of the automobile market in India. After an impressive growth for a few years, the tractor market in India has been stagnating during 1998-99- 2000-01. M&M has been selling its tractors and utility vehicles in foreign markets including USA. Some of the components for its products have been sourced from abroad. M&M as 100 percent subsidiary in USA, Mahindra USA with a strong network of 100 dealers is performing business in USA. Mahindra has a five-per cent market share in the US market in the 28-30 horse power (HP). As a part of the strategy aimed at building a global supply chain, Mahindra USA has signed a memorandum of understanding (MoU) with the Korean tractor major Tong Yang, a part of the \$ 2 bn Tong Yang Moolsam group, according to which Mahindra will source high horse power (mostly 25-40 HP range) and sell them around the world under the M&M brand name. To start with the premium range of tractors will be sold in the US. M&M's current tractor range is more utility-oriented and lacks the aesthetic appeal that Tong Yang's tractors have a must for a strong presence in the US market.

Questions:

- i) What are the advantages and disadvantages of global sourcing?
- ii) How will the foreign market expansion help M&M?
- iii) How does the strategic alliance with Tong Yang benefit M&M?
- iv) What are the possible risks of the alliance? How can they be overcome/minimized?

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

LABOUR WELFARE LEGISLATION
(Human Resource Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) Bring out the scope of Factories Act 1948. [6M]
- b) Briefly discuss about the Contract Labour (Regulation and Abolition) Act 1970. [6M]
- 2 a) Write note on Industrial Employment (standing orders) Act 1946. [6M]
- b) Explain the provisions of the Industrial Disputes Act 1947 for commencing strike by the workers. [6M]
- 3 Differentiate between Payment of Wages Act 1936 and Minimum Wages Act 1948 [12M]
- 4 Explain the salient features of Employee State Insurance Act 1948. [12M]
- 5 a) Define Labour Welfare? Explain the principles of Labour Welfare? [6M]
- b) Highlight the essence of Indian Constitution on Labour? [6M]
- 6 Evaluate the principles/norms of Payment of Gratuity Act 1972. [12M]
- 7 What is the motto of Trade Unions? Discuss the Privileges of Trade Union Act 1926? [12M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]

Indebtedness in Labour Problem

In a unit the operations for a section were withheld for a certain period. The section was doubling and twisting yarns as per market requirement. Due to the cut in production, about 25 operators were excess and they were adjusted to different departments like Mixing, Blow room Carding, Rig frame. Mr. Ram Tilak an operator was assigned to Carding department. When Mr. Ram Tilak reported to Carding department, Mr. Khanna said to him, "I do not know whether you will stay here. We have sufficient men and we do not really need any extra person. But I will see that you may be accommodated for doffing or sweeping." So as an operator for a few days, Ram Tilak tried to help other operators for doffing purpose. In the end of the week, Mr. Khanna told Ram Tilak, "I have got news for you. One operator has left the job, so we will be able to engage you on the machine from Monday." On Monday, Mr. Khanna assigned Ram Tilak to Carding machine. Apparently, the job was very easy, it was only to feed the laps from blow room and replacement of full cans with empty one at delivery end. "Here" said Mr. Khanna to Ram Tilak, "watch me do this operation. It's as easy as ABC. A trainee can also do the same job. I sometimes think that a trainee would be better than an experienced operator. "Mr. Khanna explained slowly to Ram Tilak what was happening. After doing it personally, he asked Ram Tilak to do the

same operation and said, "Now try it." Ram Tilak performed the job in a correct way. Mr. Khanna said, "Here, I told you there is nothing to do. You can do this job in your sleep also." That was the last time Mr. Khanna spoke to Ram Tilak until Friday. Between Monday and Friday, the following things happened to Ram Tilak:

- i. Three times break-down on the machine.
- ii. Very low productivity
- iii. Higher naps Ram Tilak used to manage the job with the help of other operators.

On Friday as he was putting the laps on the Card one of his fingers was caught under the nip of feed rolls and he got a severe injury of fractures. That was when Mr. Khanna found time to talk to Ram Tilak once again.

Q1: How do you think Ram Tilak feel about his new job? His new boss?

Q2: In what way were the incidents that happened to Ram Tilak between Monday and Friday afternoon related to his training?

Q3: What was wrong with the way Mr. Khanna trained Ram Tilak to operate the Carding machine?

Q4: If you were Mr. Khanna, what would you have done that he did not do?

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

MANAGEMENT OF CHANGE & DEVELOPMENT

(Human Resource Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) Explain about the nature of change management. [6M]
- b) Explain the various levels of change management. [6M]
- 2 a) What is learning organization? And explain the kindling learning processes in organizations. [6M]
- b) What are the strategies required for building a learning organization? [6M]
- 3 "OD practitioners have limited role in effecting change in the organizations". Discuss [12M]
- 4 Explain the change in the labour – management relations in the post liberalized [12M]
- 5 a) What are the various challenges in managing cross-cultural diversity in teams? [6M]
- b) What are the stages involved in Team building life cycle? Which one is the most critical? [6M]
- 6 a) Explain the Building team relations in brief. [6M]
- b) What is role of change consultants in improving the team performance? [6M]
- 7 Discuss the significance of multiple cause diagrams in designing change in organizational roles? [12M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]
Two countries Brunei – Japan entered a joint venture involving technology transfer. Culture affects the way an organization behaves, its values, and its basic underlying assumptions. In technology transfer also, the prevalent culture of an organization can either facilitate or hinder the process. Therefore, cultural barriers to technology transfer now require both the recipient and the donor organizations to be very cautious. Within the framework of modernism, Japan's culture did not change; neither did that of Brunei. Being a part of Asian culture, both believe in maintaining dignity and following the principles. Technology transfer to Brunei (Islamic culture) could take place in three different ways:
Questions:
A. Where technology transfer could be achieved with the absorption of the donor's culture.
B. Where the donor's culture was partially absorbed.

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

MULTI MODE TRANSPORT SYSTEM
(Logistic Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) Impact of transportation on the society? [6M]
b) Different elements components of transport in India? [6M]
- 2 a) Write about Comprehensive transport planning? [6M]
b) What is system approach to transport planning? [6M]
- 3 Elaborately discuss about transport documentation? [12M]
- 4 How to measure the domestic and international transportation costing [12M]
- 5 a) What are current issues and practices of global transportation [6M]
b) Explain stopping in transit and transit privileges? [6M]
- 6 Explain the Role of Transport managers- Fleet managers- Facilities managers- Operations Management- Infrastructure Management? [12M]
- 7 a) Elaborate about Line Haul services? [6M]
b) What is environmental mapping? [6M]

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study:

Multimodal transport system is an international through-transport combination with various combinations of modes. The modes may be related to transport vehicles or service operators. The modes of transport may be such as ship, rail, truck, aero plane, car, tram etc. The service modes may be such as public/private operating agencies. Thus, multimodal transport system relates to a single trip consisting of combination of modes between which the consignment has to make a transfer. The transportation of consignment from the origin i.e., shipper's door to the destination i.e., consignee's door will be taken up by a single contract. The Contractor manages and co-ordinates the total task and ensures responsibility for safe custody of consignment. The system also ensures continuous movement of the goods along the best route by the most efficient and cost-effective means. The system also involves simplified documentation. Further, the term 'Intermodal transport' is also used synonymously with 'multimodal transport' and thus, used in the context of movement of goods from origin to destination. These two terms have very similar meanings, i.e. the transportation of goods by more than one mode of transport and a through freight rate. Figure display multimodal transport system with several modes of transport. [12M]

- a. Figure out multimodal transport system with several modes of transport
- b. How the contactor responsible for safe custody of consignment

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)
MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022
SERVICES MARKETING
(Marketing Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- | | | |
|---|---|-------|
| 1 | Define Services Marketing, explain about components of services? | [12M] |
| 2 | What are the components of customer expectation of service? Discuss | [12M] |
| 3 | What do you mean Service Quality? How is it different from Service Quality Gap? | [12M] |
| 4 | Why is building customer relationship so important in services industry? | [12M] |
| 5 | a) Discuss the importance of customer's contribution in services marketing? | [6M] |
| | b) Explain the process of Services marketing Strategy? | [6M] |
| 6 | a) What is customer's perception of service product? | [6M] |
| | b) Write a note on Planning and Implementation of new service models? | [6M] |
| 7 | a) State the significance of marketing of banking services with suitable example? | [6M] |
| | b) Discuss the importance of marketing of hospital services in a modern economy. | [6M] |

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]
- Premier Courier Ltd.**
- Premier Courier Ltd. (PCL) is an innovative overnight delivery company that helped change the way companies do business. It was the first company to offer an overnight delivery system, but the company markets more than just a delivery service. What PCL really sells is on-time reliability. The company markets risk reduction and provides the confidence that people shipping packages will be "Absolutely, positively, certain their packages will be there by 10.30 in the morning".
- In fact, PCL sells even more than reliable delivery. It designs tracking and inventory management systems for many large companies. In other words, its customers buy more than just delivery service they buy a solution to their distribution problems. For example, a warehouse designed and operated by PCL is part of the distribution centre for a very large computer firm. In other organisations, customers can place an order for inventory as late as midnight, and the marketer, because of PCL's help, can guarantee delivery by the next morning. PCL has positioned itself as a company with a service that solves its customers' problems,
- Questions**
- (a) What is PCL's product? What are the tangible and intangible elements of this service product?
- (b) What are the elements of service quality for a delivery service like PCL?
- (c) In what way does technology influence PCL's service quality?

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PACE INSTITUTE OF TECHNOLOGY & SCIENCES::ONGOLE
(AUTONOMOUS)

MBA IV SEMESTER END REGULAR EXAMINATIONS, JULY - 2022

TAXATION

(Finance Management Specialization)

Time: 3 hours

Max. Marks: 60

Note: Question Paper consists of Two parts (Parts-A and Part-B)

PART-A

Answer any **Four** questions in Part-A (4X12=48M)

- 1 a) What is taxable event? Explain the importance and limitations of central excise duty? [6M]
- b) How to use the Income tax calculator for FY 2021-22 (AY 2022-23)? [6M]
- 2 a) What is interpretation of statutes? What are the essential components in levy of tax? [6M]
- b) What is tax planning? Discuss the scope, objectives and types of tax planning. [6M]
- 3 Ms. Sanjana (Registered Dealer) is a trader in Mumbai and she has purchased certain goods from Karnataka for Rs. 2,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the state of Maharashtra for Rs. 4,00,000 plus GST @ 12% and the rest of the products to a unit situated in SEZ in Mumbai for Rs. 3,00,000. Compute the net output tax payable. [12M]
- 4 a) What were the highlights of Constitutional (101st Amendment) Act, 2016 with respect to Goods and Service Tax? [6M]
- b) Which commodities have been kept outside the purview of Goods and Services Tax (GST)? [6M]
- 5 Explain the procedure for registration under GST. Also explain the procedure cancellation of registration and revocation of cancellation. [12M]
- 6 a) Explain about the Law Lexicon and Legal Maxims. [6M]
- b) Discuss the transfer pricing methods. [6M]
- 7 a) What is multi-national taxation and double taxation? Discuss their objectives [6M]
- b) Write notes on: [6M]
 - a. Bilateral Tax Treaties
 - b. Inter-company loans

PART-B

Answer the following **Compulsory** Question (1X12=12M)

- 8 Case Study: [12M]

Mr. M (age 51 year), an employee of LMN Ltd, receives the following emoluments during the P.Y. 2020 – 21. Basic salary Rs. 4,80,000 p.a., D.A Rs. 48,000 p.a. (not forming part of basic pay), commission at 2% of fixed turnover (turnover achieved by Mr. M during the P.Y. is Rs. 16,00,000), arrears of bonus of the P.Y. 2020 – 21: Rs. 9,000 (not taxed earlier), employer contribution towards R.P.F. is Rs. 68,000; interest credited to the provident fund account @ 11% is Rs. 80,000; conveyance allowance is Rs. 10,000 (60% of which is utilized for official purposes), education allowance for Mr. M's three sons @ Rs. 200 per month per child is Rs. 7,200, rent free furnished house is Calcutta (Lease rent of unfurnished house paid by the employer: Rs. 1,80,000, rent of furniture is Rs. 80,000), free service of gardner, cook and watchman (salary of

Rs. 6,000, Rs. 9,000 and Rs. 12,000 respectively).

He runs a business, during the P.Y. income from business is Rs. 11,02,000. Mr. M has contributed towards R.P.F of Rs. 42,000 and he has purchased NSE VIII issues of Rs. 1,40,000.

Determine the net income and tax liability of Mr. M for the A.Y. 2021 – 22.
