



VIDYABHARTI TRUST COLLEGE OF BUSINESS, COMPUTER-SCIENCE AND RESEARCH

(Affiliated to Veer Narmad South Gujarat University, Surat.)

Vidyabharti Trust, Umrakh, At & Po: Baben, Ta: Bardoli, Di: Surat, Pin: 394601.

DATE: 9/10/2026
TIME: 10:00AM TO
12:00PM

INTERNAL EXAM OCTOBER-2026
TYBBA SEM-5
SUBJECT: Advertising and Brand
Management

STUDENT SEAT NO.:
SIGN:
TOTAL MARKS: 50

Instructions:

- Write to-the-point answers.
- Figures to the right indicate marks allotted to those questions.
- Draw diagram wherever necessary.

- 1 **Answer the following questions in brief. (Any Five)** 10
 - a. Define Advertising.
 - b. Define Decoding in Communication Process.
 - c. What is Emotional appeal in context with advertising?
 - d. Define Brand Recognition.
 - e. Draw logo of four famous brands along with their brand names.
 - f. Define various tools of IMC.
 - g. Define Product Matrix Structure.
- 2 Discuss the objectives and functions of advertising in detail. 14

OR
- 2 a. Explain Elaboration Likelihood Model in detail. 07
- 2 b. Source of Brand Equity (Any One). 07
- 3 a. Explain Process of building IMC Program using creative Strategies in Advertising 14

OR
- 3 a. Define brand management. Explain various challenges of brand. 07
- 3 b. What is sources of brand equity? Explain brand awareness. 07
- 4 Write short note on any three of the following. 12
 - a. AIDA Model
 - b. Role of advertising agency
 - c. Various Message Appeal used in Communication.
 - d. Central and Peripheral Route Processing
 - e. Advantages of DAGMAR approach



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DATE: 09-10-2026

TIME: 10 AM TO 12 PM

INTERNAL EXAM OCTOBER

TYBBA SEM- 5

SUBJECT: ADVANCED FINANCIAL
MANAGEMENT

STUDENT SEAT NO.:

SIGN:

TOTAL MARKS: 50

Instructions:

- Write to-the-point answers.
- Figures to the right indicate marks allotted to those questions.
- Draw diagram wherever necessary.

1 Answer the following questions in brief. (Any Five) 10

- a. What is capital structure?
- b. Explain the term implicit cost and explicit cost.
- c. The recent dividend paid on equity share is Rs. 2 per share and it will grow at 7% annually. Calculate the value of equity share if required rate of return is 15%.
- d. What is YTM?
- e. State any two assumption of NI approach of capital structure.
- f. What is Weighted Average Cost of Capital?
- g. What is meant by book value and market value.

2 Kyara Ltd. has following capital structure as per balance sheet as on 31st March 2024. 14

	Book Value (Rs.)	Market Value (Rs.)
Equity Share @ Rs. 100 each	40,00,000	80,00,000
8% Preference share @ Rs. 100 each	10,00,000	12,00,000
10% debenture @ Rs. 100 each	30,00,000	33,00,000
Retained earnings	20,00,000	-

For last year company had paid equity dividend of Rs. 25 and dividend is likely to grow at 5% every year. The tax rate is 35%.

Debenture is redeemable after 5 years at 5% premium. Preference share are redeemed after 10 year at par. Your are required to calculate WACC as per book value and market value.

OR

2 a. Two firms Mina and Tina are identical in all respects, including risk factors except for debt/equity. Mina has issued 10% debenture of Rs. 18 lakh, while Tina has issued only equity. Both the firms earn 20% before the interest and Taxes on their total assets of Rs. 30 lakhs. Assuming a tax rate of 50% and capitalization rate of 15% for an all equity firm. Compute the value of companies Mina and Tina using Net Income approach. 07

2 b. "Traditional approach is neutral to NOI and NI approaches." - Explain. 07

3 a. It is expected that Hitachi's dividend will grow by 8% for initial 2 years, 11% for next 3 years then after 13% forever. Hitachi paid dividend of Rs. 7 last year. What will be the amount that investor would like to pay if he expects 19% required rate of return from equity share? 07

3 b. A bond of Rs. 1000 bearing a coupon rate of 12% p.a. payable half yearly is 07



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redeemable after 5 years at par. Find out value of bond if required rate of return is 14%. Also calculate the value of bond if interest is paid annually.

OR

- 3 a. The following information is available relating to risk free interest rate, R_f and market value rate, R_m of security during last 6 years; 07

Year	R_f	R_m
1	0.06	0.14
2	0.05	0.03
3	0.07	0.21
4	0.08	0.26
5	0.09	0.03
6	0.07	0.11

On the basis of above information, find out cost of equity on the basis of CAPM. Given that the beta factor = 0.863

- 3 b. Two firms R and V belong to homogeneous risk class. From the following particulars, determine the value of firms under NOI approach. Tax rate: 50% 07

Particular	Firm R	Firm V
EBIT	Rs. 4,50,000	Rs. 4,50,000
15% debenture	Rs. 10,00,000	-
Equity Capitalisation rate	20%	

- 4 Write short note on any three of the following. 12
- Bond valuation
 - NOI approach of capital structure
 - Importance of valuation
 - Capital Asset Pricing Model (CAPM)
 - Effects of years to maturity on bond value



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DATE: 10/10/2026

TIME: 10:00 TO 12:00

INTERNAL EXAM October 2026

TYBBA SEM-V

STUDENT SEAT NO.:

SIGN:

SUBJECT: DSE- 2Advanced Human Resource Management

TOTAL MARKS: 50

Q1 ATTEMPT ANY FIVE :

[10]

- 1 What is 'Cultural Shock'?
- 2 What is 'Polycentric' Approach?
- 3 Define International HRM.
- 4 What is HR Audit?
- 5 What is the need to study IHRM by HR professionals?
- 6 What are the advantages of PCN?.
- 7 Enlist various Business level strategies.

Q2 Explain the difference between Traditional HRM and Strategic HRM. Discuss how to link HR strategy with Organizational Strategy.

[10]

OR

Discuss various HR strategies at Corporate and SBU strategies.

Q3 Explain Various Aspects of E-HRM.

[10]

OR

Discuss Various Recent Trends in HRM. (Any 3)

Q4 Differentiate between IHRM and Domestic HRM.

[10]

OR

Discuss IHRM in relation to Global recruitment and Global Selection and Cross Cultural Training.

Q5 Write a Short note on (ATTEMPT ANY TWO)

[10]

- 1) Repatriation
- 2) HR Audit
- 3) HCN, TCN and PCN



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DATE: 09 Oct. 2026

INTERNAL EXAM OCTOBER 2026

STUDENT SEAT NO.:

TIME: 10:00 TO 12:00

TYBBA SEM-V

SIGN:

SUBJECT: (DSE-1) Human Resource Development

TOTAL MARKS: 50

Q1 ATTEMPT ANY FIVE (OUT OF SEVEN)

5*2= 10 MARKS

- 1 List down Four Characteristics of Change.
- 2 What is Evolutionary Change? Give suitable Example.
- 3 Define Human Resource Development.
- 4 What is Job Rotation?
- 5 Define MDP
- 6 Differentiate between Job Enrichment and Job Enlargement.
- 7 What is Quality of Work life index?

Q2 What are the 10 Cs of Employee Engagement? Explain them with suitable Examples.

14 * 1 = 14 MARKS

OR

Q2 A Define Organizational Change and Explain in detail Lewin's 3 stage model of change.

7 * 2 = 14 MARKS

Q2 B Explain Principles of Human Resource Development.

Q3 Explain On the Job and Off the Job Training methods of MDP along with the Kirkpatrick Model of training evaluation.

14 * 1 = 14 MARKS

OR

Q3 A Explain Various mechanisms of HRD in detail.

7 * 2 = 14 MARKS

Q3 B Define Organizational Development and Explain assumptions of OD.

Q4 Write Short Notes: attempt 3 (out of 4)

4 * 3 = 12 MARKS

- A Process of MDP
- B Employee Empowerment
- C Differentiate between Virtual Organization and Traditional Organization.
- D Type of Virtual Organization (Bradt's Classification)

"Intellectual capital is the ultimate raw material of wealth creation in the knowledge economy"

*****BEST OF LUCK*****



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DATE: 10-10-2026 TIME: 10:00 - 12:00	INTERNAL EXAM TYBBA SEM-5 SUBJECT: DSE-2 International Marketing Management	STUDENT SEAT NO.: SIGN: TOTAL MARKS: 50
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Instructions:

1. Figures to the right indicates full marks of the question.
2. All questions are compulsory.

Q1. Explain the following (Any Five)

10

- 1 Write down the steps marketing selection process in international business.
- 2 Describe Licensing market entry strategy in brief in International Business.
- 3 What is the full form of EPC & ECGC?
- 4 Explain (a) Joint venture (b) Franchising.
- 5 What is certificate of origin?
- 6 Describe Horizontal FDI in International Business?
- 7 Describe Outward FDI in International Business?

Q2. Discuss International Marketing orientation approaches (EPRG) in detail.

14

OR

- Q2. a) Difference between Domestic market and International Market.**
b) Explain Environment Scanning in detail.

08

06

- Q3. a) What are Factors Influencing International Market?**
b) What is Indirect Exporting? Explain it in detail with its different types?

07

07

OR

Q3. Discuss Importance of International Marketing in detail.

14

Q4. Write short note: (Any Three)

12

- a) Sale promotion
- b) Bill of Lading.
- c) turnkey project
- d) International Communication
- e) Non-Tariff



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DATE: 07 OCT. 2026
TIME: 10:00-12:00

INTERNAL EXAM OCTOBER 2026
TYBBA SEM-5
SUBJECT: DSCC-12-RESEARCH METHODOLOGY

STUDENT SEAT NO.:
SIGN:
TOTAL MARKS: 50

Q1 ATTEMPT ANY FIVE (OUT OF SEVEN) 5*2= 10

- 1) Give any two differences between qualitative and quantitative research.
- 2) Draw a diagram showing different types of error in business research
- 3) What do you mean by Pramanas in BKS in Research Methodology?
- 4) Match the following

	Primary Scales		Characteristics
A	Nominal scale	1	Distance between two numbers is not fixed
B	Ordinal Scale	2	Cannot take negative values
C	Interval Scale	3	Distance between two numbers is equal
D	Ratio Scale	4	Numbers represent labels.

- 5) Enlist the various sources of Secondary data.
- 6) Mention various types of variables used in research.
- 7) Differentiate between "Data" and "Information".

Q2 Compare the 4 Survey Methods on different parameters in detail. 14*1=14

OR

- Q2 A) Explain 'Anupalabdhi' and 'Shabda' with reference to Bhartiya Knowledge Systems in Research Methodology. 7*2=14
- Q2 B) Explain Non-Probability Sampling methods in detail.

Q3 Explain the Process of Business Research in detail with suitable diagram. 14*1=14

OR

- Q3 A) Explain the sampling procedure with a step-by-step explanation 7*2=14
- Q3 B) Define Hypothesis; also describe the types of hypotheses along with the Qualities of a good hypothesis.

Q4 WRITE SHORT NOTES (ANY THREE) 4*3=12

- 1 Simple Random Sampling Technique
- 2 Types of Research Design (Exploratory and Conclusive)
- 3 Differentiate between Primary and Secondary data
- 4 Types of Primary Scales.

"Research: the quest for in-depth knowledge and wisdom."

Best of Luck



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DATE: 8/10/2026
TIME: 2:00PM TO
3:00PM

INTERNAL EXAM OCTOBER-2026
TYBBA SEM-5
SUBJECT: Sustainable Business
Management

STUDENT SEAT NO.:
SIGN:
TOTAL MARKS: 25

Instructions:

- Write to-the-point answers.
- Figures to the right indicate marks allotted to those questions.
- Draw diagram wherever necessary.

- 1 Answer the following questions in brief. (Any Five) 10
- a. Define sustainability
 - b. What is meant by ESG rating?
 - c. What is greenwashing?
 - d. What is sustainable branding?
 - e. Differentiate between sustainability and CSR.
 - f. What is a green product?
 - g. What are the major regulatory issues in green marketing?

- 2 a. Explain the Triple Bottom Line approach with reference to People, Planet and Profit. 8
- 2 b. Discuss sustainable branding and explain how companies can build a sustainable brand image. 7

OR

- 2 a. Explain the ESG framework and discuss its Environmental, Social and Governance dimensions. 08
- 2 b. What is greenwashing? Explain its different forms, effects and challenges for businesses and consumers. 07



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DATE: 10-10-2026

INTERNAL EXAM OCTOBER

STUDENT SEAT NO.:

TIME: 10 am to 12 pm

TYBBA SEM- 5

SIGN:

SUBJECT: STRATEGIC FINANCIAL MANAGEMENT

TOTAL MARKS: 50

Instructions:

- Write to-the-point answers.
- Figures to the right indicate marks allotted to those questions.
- Draw diagram wherever necessary.

1 Answer the following questions in brief. (Any Five)

10

- Define strategic planning.
- What is meant by zero date in project management?
- Define financial planning.
- State two benefits of financial forecasting.
- What is corporate restructuring?
- Write the formula for enterprise value.
- What is Economic Rate of Return (ERR)?

2 A firm has an investment proposal require in an outlay of Rs. 250000 at present. 14

The investment proposal is expected to have two years of economic life with no salvage value. In year 1st, there is a 0.2 probability that cash flow after tax will be Rs. 100000; 0.4 probabilities that cash flow after tax will be Rs. 125000 and 0.4 probabilities that CFAT will be Rs. 180000.

In a 2nd year CFAT possibility depends on the CFAT that occurs in the 1st year, the estimated conditional CFAT and their associated conditional probabilities are as under:

CFAT 100000		CFAT 125000		CFAT 180000	
CFAT	PRO.	CFAT	PRO	CFAT	PRO.
45000	0.2	140000	0.2	190000	0.3
120000	0.3	180000	0.6	210000	0.3
180000	0.5	190000	0.2	260000	0.4

The desire rate of return for NPV purposes is 10%.

1. Construct a decision tree for the proposed investment project and calculate expected NPV.
2. Will the project be accepted?

OR

- 2 a. Discuss in detail the classification of project. 07
- 2 b. Shiv Ltd. considering one of the two mutually exclusive project P and Q which 07
require cash outlay of Rs. 5 lakh and 7 lakh respectively. The current yield on government bond is 5%. The risk premium is 3%. The expected net cash flow are as follow:

Year	Project P	Project Q
1	200000	300000
2	300000	400000
3	400000	500000

Which project should be accepted as per RADR method?



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- | | | | |
|---|----|--|----|
| 3 | a. | Explain in detail the reasons for valuation of shares. | 07 |
| 3 | b. | Explain financial planning process. | 07 |

OR

- | | | | |
|---|----|---|----|
| 3 | a. | Define financial forecasting. Explain its importance in business. | 07 |
| 3 | b. | Explain the process of financial restructuring. | 07 |

- | | | | |
|---|----|--|----|
| 4 | | Write short note on <u>any three</u> of the following. | 12 |
| | a. | Decision Tree Approach | |
| | b. | Porter's five competitive forces | |
| | c. | Sensitivity Analysis | |
| | d. | Cost Benefit Analysis (CBA) | |
| | e. | Domestic Resource Cost (DRC) | |



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DATE: 08-10-2026

TIME: 10:00 AM TO 12:00

PM

INTERNAL EXAM OCTOBER 2026

TYBBA SEM-V

SUBJECT: INTRODUCTION TO TAXATION

STUDENT SEAT NO.:

SIGN:

TOTAL MARKS: 50

Q1 ATTEMPT ANY FIVE (OUT OF SEVEN)

2*5=10

- 1 Define the term Income Tax.
- 2 What is Direct Tax and Indirect tax?
- 3 Explain briefly the treatment of Gratuity.
- 4 Define Commuted Pension.
- 5 Define the term Assessment Year.
- 6 Give the definition of perquisite.
- 7 Define Assessee.

Q2 ATTEMPT ANY TWO

7*2= 14

- 1 Mr. Amit a foreigner, came to India from Poland for the first time on 01-04-2015. He stayed here continuously for 3 years and went to France on 01-04-2018. He however returned to India on 01-07-2018 and went to Poland on 01-12-2019. He again came back to India on 25-01-2022 on a service in India. What is his residential status for the A.Y. 2022-2023.
- 2 Shri A retired on 31-10-2019 and received Rs. 8,75,000 as gratuity from his employer. His monthly pension has been fixed at Rs. 24,000. On 01-02-2020, he receives Rs. 7,83,300 as commuted pension by surrendering his $\frac{1}{2}$ right to receive pension. Determine the taxability of pension/ commuted pension for the A.Y 2020-2021.

OR

- 1 What is the residential status of Mr. Robert (Foreign Citizen) for the assessment year, 2022-2023, who was in India as follows:

Previous Year	Presence in India
2021-2022	182 Days
2020-2021	55Days
2019-2020	28 Days

- 2 From the following particulars of total income of Mr. Mayank, determine the total gross income with reference to different residential status:
 - (a) Salary (Taxable) Rs. 7,20,000.
 - (b) Interest on debentures of A Ltd. Rs. 48,000 (Gross)
 - (c) Income received during previous year in Bangladesh brought to India in the same year Rs. 8,00,000.
 - (d) Income from business in Burma, business controlled and managed in India Rs. 9,00,000.

Q3 ATTEMPT ANY TWO

7*2= 14

1. Shri Randhir Kapoor retires from R.K. Ltd after 24 years and 8 months of services on 11-09-2019. He had not received any gratuity for 10 years services with the former employer. At the time of retirement he received Rs. 9,50,000 as gratuity. Prior to 01-01-2019 his basic pay was Rs. 40,000 p.m. which was raised to Rs. 45,000 with effect from 01-01-2019. In addition to the above, he was paid dearness allowance of Rs. 5,625 p.m. which was to be included in his salary for the purpose of provident fund (prior to 01-01-2019) the rate of D.A. was Rs. 5,000).

Is the amount of gratuity received by him exempted from tax?

2. Sony on 1-10-14 joined in Tony Pvt. Ltd. Company of Chennai, in the grade of 5,000-500-7,000-200-10,000. Dearness allowance (DA) and commission considered for the calculation of benefits of retirement. She received Rs. 1,500 per month as House Rent allowance (HRA) and annual commission Rs. 82,540. She paid Rs. 3,000 as house rent. The rate of DA was 20% of basic salary upto 30-9-19; which was 30% of basic pay from 1-10-19. Find out taxable HRA for the A Y 2020-21.

OR

1. Kishan is a manager of Kanaiya Co. Pvt. Ltd. of Mumbai. Find out his **gross income from salary** for the AY 2020-21 from the details given below:
 - (1) On 31-3-19 he retired from Sudama Co. Pvt. Ltd. of Udaipur. He has not received gratuity from Sudama Co. Ltd. On 1-4-19 he joined Kanaiya Ltd.
 - (2) During PY 2019-20 he received basic pay annual Rs. 5,00,000 after deduction of Kishan's 11 % contribution in recognized provident fund and Rs. 17,980 as income tax. The Co. paid 13% in recognized provident fund.
 - (3) The company paid 600 per month as education allowance and 1,000 as Hostel allowance; for his two children staying in hostel and studying.
 - (4) He received dearness allowance as 50% of basic salary and 18,400 as commission. For the calculation of provident fund both are considered.
 - (5) A motor car of 9,80,000 price and having 1,800 cubic capacity (Big) with driver provided by the company. The car is being used for personal purposes only. For such perquisite Rs. 1500 per month deducted from his salary. The company paid salary of driver 5000 per month and all other expenses.
 - (6) To stay in Mumbai; a flat is given by the company. The company paid 12,000 per month as rent of such flat.
 - (7) On 1/10/19 he received 1,20,000 as commuted pension from Sudama Ltd. which was 75%.
 - (8) Rs. 1,600 as monthly pension fixed from Sudama Ltd. at the time of retirement.

Q4 ATTEMPT ANT THREE (OUT OF FOUR)

4*3= 12

- 1 Write a detail note on tax planning, tax evasion with differences.
- 2 Explain Gratuity with their format.
- 3 Explain five heads of Income In detail.
- 4 Deduction from Gross Total Income.

*****BEST OF LUCK*****