



THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

DEPARTMENT OF COMMERCE

B.COM. SEMESTER VI TUTORIAL ASSIGNMENT (UNDER NEP-CCF, 2022)

Instructions for Students:

1. This assignment covers all subjects.
2. For each subject, attempt only one option (**Option A or Option B**).
3. Each option consists of a case study followed by 5 parts/questions.
4. The maximum word limit is **1000 words per answer**.
 - For example, if you choose Question 1(A), you must answer **all its 5 parts within a total of 1000 words**.
5. For practical questions, show all working notes clearly.
6. The assignment pdf consists of 8 questions:
 - **Questions 1, 2, 3 and 4 are compulsory for all students.**
 - For B.Com 4-Year Semester VI (**Marketing Specialisation**) students (including those opting for exit after Year 3 and those continuing to Year 4), Questions 1 to 6 (1A/1B, 2A/2B, 3A/3B, 4A/4B, 5A/5B, 6A/6B) are compulsory as per their 'A or B' choice pattern; **Questions 7 and 8 are not applicable.**
 - For B.Com 4-Year Semester VI (**E-Business Specialisation**) students (including those opting for exit after Year 3 and those continuing to Year 4), Questions 1 to 4 (1A/1B, 2A/2B, 3A/3B, 4A/4B) and Question 7 (7A/7B) are compulsory as per their 'A or B' choice pattern; **Questions 5, 6 and 8 are not applicable.**
 - For B.Com 3-Year Semester VI (Marketing Specialisation) students, Questions 1 to 4 (1A/1B, 2A/2B, 3A/3B, 4A/4B) and Question 8 (8A/8B) are compulsory as per their 'A or B' choice pattern; **Questions 5, 6 and 7 are not applicable.**
 - For B.Com 3-Year Semester VI (E-Business Specialisation) students, Questions 1 to 4 (1A/1B, 2A/2B, 3A/3B, 4A/4B) are compulsory as per their 'A or B' choice pattern; **Questions 5, 6, 7 and 8 are not applicable.**
7. Each question has two alternatives:
 - Attempt only one alternative.
 - You must answer all 5 parts of the selected alternative.
8. Students must prepare the assignment on A4 size plain white sheets only.
9. The first page must include:
 - CU Roll Number
 - CU Registration Number
 - Semester
10. The second page must be the Index Page.
11. Page numbers must be clearly mentioned on all pages.
12. Students may write on both sides of the paper and may use blue or black pen only.
13. Do not copy the questions in your answer sheet.
14. The assignment must be properly stapled.
15. Strictly prohibited:
 - Channel files
 - Channel file papers
 - Lab notebooks or lab papers
 - Project file papers
 - Any paper other than plain A4 sheets
16. Only proper A4 size white blank sheets will be accepted. Any other format will not be evaluated.



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ASSIGNMENT

Subject: Indirect Tax

Select either Question 1A OR Question 1B.

Question 1A: Practical Application of GST & Input Tax Credit

Case Study: "TechNova Solutions Pvt. Ltd.," registered in West Bengal, provides the following financial data for the month of November 20XX. All amounts are exclusive of GST unless otherwise specified.

- Intra-state purchase of raw materials: ₹10,00,000 (Applicable GST rate: CGST 9%, SGST 9%).
- Inter-state sale of finished manufactured goods to Karnataka: ₹25,00,000 (Applicable IGST 18%).
- Purchase of Capital Goods (Machinery) from Maharashtra: ₹5,00,000 (Applicable IGST 18%). *Note: The company has claimed depreciation on the full invoice value of the machinery, including the GST component, under the Income Tax Act.*
- Payment made to a Goods Transport Agency (GTA) for bringing raw materials to the factory: ₹50,000. (TechNova is liable to pay tax under the Reverse Charge Mechanism at 5% IGST).
- Opening Balance of Input Tax Credit (ITC) as on 1st November: IGST = ₹20,000, CGST = ₹10,000, SGST = ₹10,000.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Compute the total eligible Input Tax Credit (ITC) available to TechNova Solutions for the month of November. Critically evaluate the treatment of ITC on the Capital Goods given the depreciation claimed under the Income Tax Act.
2. Calculate the Gross Output Tax Liability for TechNova Solutions, clearly segregating the liability into IGST, CGST, and SGST. Include the tax liability arising under the Reverse Charge Mechanism (RCM).
3. Detail the statutory rules and sequential order of utilizing the IGST, CGST, and SGST input tax credits against the output tax liabilities. Show the exact set-off calculations.
4. Compute the Net GST payable in cash by TechNova Solutions for the month of November after the lawful utilization of all eligible ITC.
5. If TechNova had a previous financial year aggregate turnover of ₹1.2 Crores, evaluate whether they are eligible to opt for the Composition Scheme under Section 10 of the CGST Act. If eligible, what would be the impact on their ability to claim the ITC calculated above?

Question 1B: Practical Application of Customs Valuation

Case Study: "Global Imports Ltd.," an Indian manufacturing entity based in Mumbai, imported a specialized CNC machine from London, UK. The company provides the following financial particulars regarding the import transaction:

- FOB value of the machine: £20,000.



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- Design and development charges paid to a consultancy in the UK: £1,500.
- Freight paid from London to Mumbai customs port: £4,500.
- Insurance premium paid for the transit: Details are not ascertainable.
- Exchange rates: As notified by the Central Board of Indirect Taxes and Customs (CBIC) ₹105/£; As notified by the Reserve Bank of India (RBI) ₹102/£.
- Applicable Tax Rates: Basic Customs Duty (BCD) is 10%, Social Welfare Surcharge (SWS) is 10%, and Integrated Tax (IGST) is 18%.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Determine the statutory exchange rate to be applied and compute the Assessable Value of the imported machine in Indian Rupees (INR) as per the Customs Valuation (Determination of Value of Imported Goods) Rules. Clearly show the treatment of the freight and unascertainable insurance costs.
2. Calculate the exact amount of Basic Customs Duty (BCD) and Social Welfare Surcharge (SWS) payable by Global Imports Ltd. Provide the formulas used.
3. Explain the applicability criteria of Integrated Tax U/S 3(7) of the Customs Tariff Act and calculate the precise IGST amount payable on this specific import.
4. Compute the Total Customs Duty payable by Global Imports Ltd. to clear the machine for home consumption.
5. Separately, the Managing Director of Global Imports Ltd. returns from a 14-month business trip to the UK. He brings personal jewellery worth ₹75,000 and a used laptop. Evaluate the baggage rules applicable to him and calculate the theoretical customs duty payable on his personal items, detailing the General Duty-Free Allowance.

Subject: Auditing and Assurance

Select either Question 2A OR Question 2B.

Question 2A: Statutory Audit, Fraud Detection, and Internal Control

Case Study: CA Sharma is appointed as the statutory auditor for "Apex Manufacturing Ltd." During the interim audit phase, CA Sharma observes significant anomalies in the inventory valuation and a sudden, massive spike in unverified sales recorded just three days before the financial year-end. The company's management claims these are legitimate bulk orders, but CA Sharma suspects "window dressing" designed to inflate the company's stock price before an upcoming IPO. Furthermore, CA Sharma notes that the company's internal audit department, mandated under Section 138 of the Companies Act, reports directly to the Chief Financial Officer (CFO) rather than the Audit Committee, raising severe concerns about the internal control environment.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Differentiate technically between unintentional errors and deliberate fraud. Evaluate CA Sharma's statutory and professional responsibility toward the detection and reporting of the suspected "window dressing" with direct reference to SA 240.



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2. Define "Audit Risk" and dissect its three primary components. Explain how the compromised internal audit department increases the Control Risk for Apex Manufacturing Ltd.
3. Detail the substantive and analytical procedures CA Sharma must deploy to obtain sufficient and appropriate Audit Evidence regarding the suspicious year-end sales transactions (SA 500 & SA 520).
4. Discuss the mandatory provisions of the Companies Act regarding internal audits. Evaluate the strict criteria under which CA Sharma can, or cannot, rely on the work performed by Apex's internal auditor (SA 610).
5. If management refuses to provide further documentation regarding the bulk orders, explain the impact this limitation of scope will have on CA Sharma's final Audit Report. Differentiate between a qualified, adverse, and disclaimer of opinion (SA 705).

Question 2B: Verification, Joint Audit, and Professional Ethics

Case Study: "Horizon Infrastructure Ltd." is a massive conglomerate undergoing a joint audit by two independent firms: Alpha Associates and Beta & Co. The division of work specifies that Alpha Associates will verify all non-current assets and liabilities, while Beta & Co. will vouch the income statement. During the audit, Alpha Associates struggles to physically verify a massive fleet of leased construction vehicles located across various remote state borders. Meanwhile, Horizon's Board of Directors asks Beta & Co. to simultaneously provide investment banking and financial advisory services for a separate merger deal they are planning.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Define the physical and documentary process of Verification, distinguishing it clearly from Vouching. Detail the specific audit procedures Alpha Associates must use to verify the existence and valuation of the remotely located leased construction vehicles.
 2. Analyze the explicit restrictions imposed on auditors regarding the rendering of non-audit and consulting services. Evaluate whether Beta & Co. can legally accept the investment banking advisory role under Section 144 of the Companies Act.
 3. Discuss the formalized method of the division of work, the reporting structure, and the shared vs. individual legal liabilities of Joint Auditors Alpha Associates and Beta & Co. under SA 299.
 4. Explain the rigorous vouching process and specific documentary evidence Beta & Co. must scrutinize while validating Horizon's massive Employee Benefit Expenses and external Research & Development payments.
 5. Evaluate the legal provisions and specific audit procedures Alpha Associates must follow regarding the verification of Horizon's corporate declaration and payment of dividends, including the handling of unpaid dividend accounts.
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Subject: Financial Management

Select either Question 3A OR Question 3B.

Question 3A: Practical Application of Capital Budgeting & Cash Flows

Case Study: "Zenith Manufacturing Ltd." is evaluating a new capital expenditure proposal, "Project Titan," to replace an outdated production line. The Chief Financial Officer (CFO) compiles the following projections for the project:

- Initial Cost of the new machine: ₹50,00,000.
- Expected economic life: 5 years with a salvage value of Nil at the end of year 5.
- Depreciation method: Straight-line basis for tax purposes.
- Projected annual sales revenue from the new machine: ₹40,00,000.
- Annual variable costs: 40% of sales.
- Annual fixed cash operating costs (excluding depreciation): ₹6,00,000.
- Corporate tax rate: 30%.
- The company's required rate of return (Cost of Capital) is 12%.

(Discount factors @ 12%: Year 1 = 0.893, Year 2 = 0.797, Year 3 = 0.712, Year 4 = 0.636, Year 5 = 0.567).

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Compute the annual Depreciation expense and the annual Cash Flow After Tax (CFAT) for Project Titan for years 1 through 5.
2. Calculate the Net Present Value (NPV) of Project Titan and mathematically justify whether Zenith Manufacturing Ltd. should accept or reject the proposal.
3. Compute the Payback Period and the Discounted Payback Period for the project. Explain why the Discounted Payback Period is theoretically superior.
4. Calculate the Profitability Index (PI) for the project. Based on the PI, explain how the CFO should rank this project if the company is facing strict capital rationing constraints.
5. Separately, if Zenith requires a working capital margin of 2 months of variable costs to sustain this new production volume, calculate the additional initial working capital investment required, and explain how this impacts the year 0 cash outflow and year 5 cash inflow.

Question 3B: Practical Application of Cost of Capital & Leverage

Case Study: "Pinnacle Tech Corp." currently operates with the following capital structure and financial metrics:

- Equity Share Capital: 1,00,000 shares of ₹10 each = ₹10,00,000 (Current Market Price: ₹50 per share).
- 10% Debentures: ₹10,00,000 (Market value equals book value).
- 8% Preference Shares: ₹5,00,000 (Market value equals book value).
- Projected dividend next year (D_1): ₹4 per share, with an expected constant growth rate (g) of 5% per annum.
- Corporate Tax Rate: 30%.
- Operating Data for the current year: Total Sales = ₹60,00,000; Variable Costs = 50% of Sales; Fixed Operating



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Costs = ₹15,00,000.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Calculate the specific Cost of Equity (K_e) for Pinnacle Tech Corp. using the Gordon Growth Model ($K_e = \frac{D_1}{P_0} + g$).
2. Compute the after-tax specific Cost of Debt (K_d) and the specific Cost of Preference Shares (K_p).
3. Calculate the overall Weighted Average Cost of Capital (WACC) for the company using the market value weights of the respective capital components.
4. Prepare an Income Statement to determine the Earnings Before Interest and Taxes (EBIT). Using this, calculate the Degree of Operating Leverage (DOL), Degree of Financial Leverage (DFL), and the Degree of Combined Leverage (DCL).
5. Using the calculated Degree of Combined Leverage (DCL), mathematically estimate the exact percentage change in Earnings Per Share (EPS) if Pinnacle Tech Corp. suffers a 10% decline in sales next year due to market recession.

Subject: Indian Financial System

Select either Question 4A OR Question 4B.

Question 4A: Commercial Banking and Monetary Policy Transmission

Case Study: The Indian economy is currently facing severe inflationary pressures, with the Consumer Price Index crossing the upper tolerance limit. In response, the Reserve Bank of India (RBI) aggressively hikes the Repo Rate and increases the Cash Reserve Ratio (CRR). "National Standard Bank," a major commercial bank, immediately faces a liquidity squeeze and an increased cost of funds. Consequently, the bank increases its lending rates, which leads to a slowdown in credit off-take by the manufacturing sector. Simultaneously, the bank struggles with a rising portfolio of Non-Performing Assets (NPAs) from historical loans granted to the infrastructure sector, prompting an internal review of their credit creation policies.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Explain the dual regulatory and developmental functions mandated to the Reserve Bank of India (RBI). How does the RBI utilize the Repo Rate and Reverse Repo Rate as high-frequency tools for systemic liquidity management?
2. Evaluate the economic rationale behind the statutory maintenance of the Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR) by commercial banks like National Standard Bank.
3. Detail the primary lending and secondary agency functions of Commercial Banks, deeply analyzing the mathematical and economic multiplier effect within the process of credit creation.
4. Discuss the structural impact of the Narasimham Committee Recommendations (I & II) regarding financial sector deregulation and their historical role in shaping how banks handle NPA crises today.



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5. Define the specific macroeconomic mandate of Development Financial Institutions (DFIs) like IDBI and NABARD. Why is infrastructure funding better suited to DFIs than to traditional commercial banks?

Question 4B: Capital Markets, IPOs, and Investor Protection

Case Study: "EcoTech Innovations," a fast-growing renewable energy startup, decides to raise long-term capital to fund a new solar panel factory. They opt to bypass the debt market and enter the primary equity market via an Initial Public Offering (IPO). EcoTech hires a prominent Merchant Banker to function as the lead manager. The merchant banker recommends using the Book Building Process to discover the optimal issue price. However, post-listing, retail investors complain to the Securities and Exchange Board of India (SEBI) about severe price manipulation by certain stockbrokers in the secondary market, triggering a massive regulatory investigation.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Explain the symbiotic structural relationship and operational differences between the Primary (new issue) capital market and the Secondary (trading) stock market.
2. Analyze the procedural intricacies of the Book Building Process utilized for EcoTech's IPO. Detail the methodology utilized by lead managers for determining the final Cut-Off Price.
3. Discuss the exhaustive pre-issue diligence, regulatory compliance, and post-issue management functions undertaken by the Merchant Banker during EcoTech's IPO.
4. Detail the specific fiduciary roles, licensing requirements, and operational boundaries of secondary market intermediaries, specifically Stockbrokers and Sub-brokers.
5. Evaluate the comprehensive SEBI Guidelines regarding investor protection. Explain the hierarchical architecture and operational efficacy of the formal Grievance Redressal Mechanism in addressing the retail investors' complaints of price manipulation.

Subject: Retail Management and Marketing of Services

Select either Question 5A OR Question 5B.

Question 5A: Retail Management and Format Disruption

Case Study: "Heritage Silks" has operated as a traditional, single-channel retail storefront in Chennai for forty years, relying heavily on loyal, localized foot traffic. Recently, the entry of massive, foreign-backed multi-brand hypermarkets and aggressive e-commerce apparel platforms has decimated their market share. To survive, Heritage Silks is forced to transition into an omnichannel retail format. They must revamp their physical store atmospherics to create a "premium experiential" environment, implement private label brands to boost margins, and deploy sophisticated CRM software to track their shifting demographic base.



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Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Analyze the profound macroeconomic and technological factors determining the rapid growth of organized, multi-channel retailing and the decline of traditional Kirana/single-channel stores in India.
2. Discuss the strategic architectures, logistical requirements, and integrated customer experiences required for Heritage Silks to successfully execute an Omnichannel Retailing strategy.
3. Analyze the psychological impact of store atmospherics—including lighting, physical layout, and visual merchandising—on consumer dwell time and premium purchasing behaviour.
4. Evaluate the role of Customer Relationship Management (CRM) software and data analytics in executing highly targeted retail loyalty programs for Heritage Silks.
5. Evaluate the regulatory impact of Foreign Direct Investment (FDI) policies on the expansion of multi-brand retail in India and how it threatens legacy operators.

Question 5B: Services Marketing and Quality Measurement

Case Study: "Serenity Health Services" operates a chain of premium outpatient clinics. Unlike physical goods, the healthcare they provide is highly intangible and completely inseparable from the doctors providing it. Recently, patient satisfaction scores have plummeted. Patients complain of long waiting times (capacity constraints highlighting perishability), inconsistent doctor bedside manners (heterogeneity), and a sterile, intimidating clinic environment. Management decides to deploy the SERVQUAL model to identify the gaps between patient expectations and actual service delivery, aiming to radically overhaul their Service Communication Mix.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Define the overarching concept of services and meticulously detail how Serenity Health exhibits the four foundational characteristics: intangibility, inseparability, perishability, and heterogeneity.
 2. Detail the application of the 'Gaps Model of Service Quality' (SERVQUAL). Specifically analyze how management can identify and close the provider gap between service design and service delivery.
 3. Discuss the crucial role of 'Physical Evidence' and the 'servicescape' in shaping patient expectations and providing tangible cues for high service quality in a healthcare setting.
 4. Analyze the critical role of frontline employees (doctors and nurses) in service delivery, discussing the psychological concepts of emotional labour and boundary-spanning roles.
 5. Detail the specific, augmented components of the Service Communication Mix required to market highly sensitive, intangible healthcare services effectively and ethically.
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Subject: Rural Marketing and International Marketing

Select either Question 6A OR Question 6B.

Question 6A: Penetrating the Rural Indian Market

Case Study: "AgriGrow FMCG" is attempting to launch a new line of fortified, nutritional biscuits targeting Tier-3 villages in rural Bihar and Uttar Pradesh. The company faces severe infrastructural deficits: lack of cold chain logistics, poor last-mile road connectivity, and highly erratic electricity. Furthermore, the target consumer base has low disposable income, relies heavily on daily wages, and possesses distinct socio-cultural buying behaviours influenced primarily by local opinion leaders like the village Sarpanch. AgriGrow must fundamentally redesign its Marketing Mix (4Ps), focusing on micro-packaging and localized promotional channels like rural melas and wall paintings.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Differentiate systematically and strategically between the approaches, logistical constraints, and product designs required for Rural Marketing versus Urban Marketing.
2. Detail the unique demographic variables, psychographic characteristics, and familial/social influencers that dictate the purchasing decisions of the modern Indian rural consumer.
3. Analyze the strategies utilized by FMCG companies to achieve deep rural penetration, critically evaluating the economic necessity of micro-packaging and sachet pricing models.
4. Evaluate the innovative use of non-traditional communication media—such as wall paintings, mobile vans, and rural haats/melas—in overcoming low traditional literacy rates.
5. Explain the significance of establishing trust and leveraging local opinion leaders to drive product adoption in culturally insular rural markets.

Question 6B: International Market Entry and EXIM Policy

Case Study: "Deccan Organic Co-operative" sources premium, organic spices from rural farmers in India and wishes to export them to the European Union (EU). The cooperative faces immense international marketing challenges. The EU has stringent Sanitary and Phytosanitary (SPS) regulations requiring complex ISO certifications. Deccan must decide on an appropriate market entry strategy (direct exporting vs. joint venture with a European distributor), navigate volatile foreign exchange rates impacting their pricing, and ensure compliance with India's Export/Import (EXIM) documentation policies. They are also considering operating out of an Indian Special Economic Zone (SEZ) to gain tax advantages.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Analyze the profound impact of the international macro-environment—specifically Political, Economic, and Legal (PESTEL) factors—on Deccan's attempt to penetrate the EU market.
2. Discuss the underlying concepts, core features, and the relative risk/reward profiles of various international Entry



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Strategies (Exporting vs. Joint Ventures).

3. Analyze the perennial strategic debate between Product Standardization (selling identical spices globally) and Product Adaptation (altering blends for European tastes) in international product planning.
4. Outline the highly sequential, statutory, and documentation-heavy steps (e.g., Bill of Lading, Certificate of Origin) required to legally execute an export transaction from India.
5. Analyze the core concept, underlying economic rationale, and specialized regulatory framework governing Special Economic Zones (SEZs). How would operating from an SEZ benefit Deccan Organic?

Subject: System Analysis and Design

Select either Question 7A OR Question 7B.

Question 7A: SDLC Models and System Analysis

Case Study: "Global Logistics Corp." relies on a monolithic, 15-year-old legacy software system to manage its supply chain. The system is crashing frequently and cannot integrate with modern mobile applications. Management initiates a project to build a new Enterprise Resource Planning (ERP) system. The Chief Information Officer (CIO) is debating whether to use the rigid, highly documented traditional Waterfall SDLC model or a more adaptive, iterative Spiral model. During the initial phases, system analysts are deployed to gather requirements from warehouse workers and construct complex Data Flow Diagrams (DFDs) to map the current, chaotic physical routing of inventory data.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Explain the sequential, rigid methodology of the traditional Waterfall SDLC model and critically compare its application suitability against the iterative Spiral development model in dynamic business environments.
2. Detail the specific investigative activities, requirement gathering techniques (like JAD sessions), and feasibility studies conducted during the vital System Analysis phase.
3. Define the concept of process modelling. Explain the structural components, data routing, and specific standardized symbols utilized in constructing Data Flow Diagrams (DFDs) for Global Logistics.
4. Differentiate conceptually and functionally between the high-level mapping of physical DFDs (how things currently operate) and the detailed, optimized logic of logical DFDs.
5. Discuss the critical, foundational importance of accurate Problem Definition in preventing costly scope creep during the later stages of system development.

Question 7B: System Design, Testing, and Implementation

Case Study: "FinTech Secure," a digital payment gateway, has completed the logical analysis phase for a new transaction routing module. They are now moving into System Design and Implementation. The database architecture must be rigorously normalized to prevent data redundancy, and strict input/output controls must be established to



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prevent cyber fraud. Once coded, the system must undergo exhaustive Unit, Integration, and Acceptance testing. Finally, management must decide on a deployment strategy: a risky direct cutover, a costly parallel run, or a slow phased implementation.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Explain the transition process from drafting logical system specifications to building the physical System Design architecture, specifically focusing on object modelling and database design.
2. Analyze the absolute necessity of establishing stringent Input and Output controls in system design to ensure data integrity and prevent fraudulent transactions.
3. Define the specific scope of Unit testing (isolating code defects) and distinguish it from the data-passing complexities associated with executing comprehensive Integration testing.
4. Detail the process, user involvement, and contractual importance of Acceptance testing for achieving final stakeholder sign-off before launch.
5. Evaluate the multifaceted challenges and risk profiles associated with the different system deployment strategies: direct cutover, parallel running, and phased implementations.

Subject: Marketing Communications

Select either Question 8A OR Question 8B.

Question 8A: The AIDA Model and Integrated Marketing

Case Study: "Aura Cosmetics" is launching a highly innovative, cruelty-free anti-aging serum. The marketing director wants to deploy an Integrated Marketing Communications (IMC) strategy across television, high-end fashion magazines, and Instagram. The campaign's core messaging will be built upon the AIDA psychological model. However, the finance department is pushing back, demanding a strict justification for the massive advertising budget using the objective-and-task methodology, and questioning whether the creative execution should rely on a rational (ingredient-focused) or emotional (youth-focused) advertising appeal.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Evaluate the practical application of the AIDA (Attention, Interest, Desire, Action) model in designing a high-conversion advertising campaign message for Aura Cosmetics.
2. Explain the strategic need and specific corporate objectives for orchestrating Integrated Marketing Communications (IMC) across all media channels rather than using fragmented campaigns.
3. Explain the psychological concept of Advertising Appeal and differentiate deeply between the execution and effectiveness of rational versus emotional appeals for a cosmetic product.
4. Detail the creative principles of Copy Writing, specifically focusing on the synergistic formulation of the Headline, Illustration, and Message body for a print advertisement.



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5. Analyze the various financial methodologies (specifically contrasting objective-and-task versus percentage-of-sales) used for formulating a highly effective Advertising Budget.

Question 8B: PR Crisis and Digital Communication

Case Study: "Swift Rides," a major ride-sharing service, is facing a massive Public Relations (PR) crisis after a viral social media video exposed a severe safety failure in their app's driver background check protocol. Brand equity is plummeting. To recover, Swift Rides must move beyond traditional mass-market advertising. They initiate a highly targeted digital marketing campaign using influencer partnerships to restore trust, while simultaneously launching aggressive consumer-oriented sales promotions (heavy discount codes and referral bonuses) to artificially pull demand back into the app and stop user churn.

Based on the case above, answer the following (5 marks each, Max 1000 words per answer):

1. Discuss the evolving role of Public Relations (PR) in managing corporate reputation and mitigating damage during a brand crisis. How does earned media differ from paid advertising?
 2. Define the foundational concepts, modern relevance, and primary commercial objectives of social media and Digital Marketing in bypassing traditional communication barriers.
 3. Evaluate the integration of influencer marketing into the modern communication mix and discuss the ethical challenges regarding authenticity and disclosure.
 4. Define the aggressive nature and short-term tactical function of Sales Promotion. Detail the mechanics of specific consumer-oriented techniques like discount codes and premium plans used by Swift Rides.
 5. Evaluate the severe long-term limitations and brand-dilution risks associated with Swift Rides over-relying on aggressive, continuous sales promotions to maintain their user base.
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