

1. Explain the critical elements of politico- legal environment of business citing examples and examine the interaction between political environment and business management.
2. What is the rationale for private sector development? Critically examine the problems and prospects of privatization.
3. What are the factors responsible for industrial sickness? Discuss the measures and policies adopted by the government to tackle the problem of industrial sickness in both non- Small Scale Industries (SSI) and SSI sector.
4. Discuss India's foreign investment policy in the post-reform period and highlight the major changes with relevant data.
5. Briefly review the impact of economic reforms in India in terms of their achievements and failures citing examples.
6. Write short notes on:
 - (i) Working of Public Sector
 - (ii) External Debt

MS - 04: ACCOUNTING AND FINANCE FOR MANAGERS

1. Explain the meaning of Generally Accepted Accounting Principles? Discuss in brief about the Accounting Concepts that are being followed in your organisation. Give your suggestions if any.
2. Discuss the different methods of depreciation and how these methods differ from each other.
3. The sales and profit of ABC Ltd for two successive years is as follows:

	Previous Year (Rs in lakhs)	Current Year (Rs in lakhs)
Number of units sold	15,000	20,500
Sales	37,500	5,125
Profit/Loss	825	1,178.75

On the basis of the information given above you are required to determine:

- (a) The amount of fixed costs incurred by the firm.
 - (b) The Break Even point for the firm (both in rupees & units).
 - (c) The amount of sales to earn a profit of Rs 25 crores.
 - (d) Margin of Safety if actual sales of ABC Ltd is 17.5 crores.
4. XYZ Ltd is a leading manufacturer of decorative and industrial paints in India. The income statement (Exhibit 1) and the balance sheet (Exhibit 2) for the current year are given. Its sales next year are estimated to be 25 per cent higher on account of increase in demand for paints from the housing and commercial real estate sectors. The variable costs as percentage to sale are likely to remain constant. An increase of 12.5 per cent is estimated in fixed costs. XYZ Ltd is planning to launch two new brands of luxury emulsions-Supercoat and Luxurycoat. The Supercoat paint would generate an additional Rs 600 crore sales and require an extra Rs. 400 crore investment involving installation of manufacturing and packaging machinery. While the additional fixed costs requirement would be Rs 150 crore, variable cost to sales ratio would not change. For manufacturing the Luxurycoat paint the additional investment requirement and sales generated would amount to Rs 600 crore and Rs 800 crore respectively. The variable cost ratio would remain constant but the fixed cost are expected to increase by Rs 240 crore. The XYZ Ltd has four alternative financing plans to choose from (Exhibit 3). Its current debt-equity ration is 5:1. XYZ Ltd has hired Amar as a financial consultant to carry out the following tasks:
- (1) What would its operating, financial and total leverages be next year without the new proposal?
 - (2) Assuming that the XYZ Ltd finances the projects using financing plan (A), determine the three leverages for the two projects individually. Which new brand is better?
 - (3) Which financing option should XYZ Ltd choose to if only Supercoat is to be manufactured?
 - (4) Calculate the financial breakeven points of each plan.

EXHIBIT 1 Income Statement, Current Year and Market Data (Rs crore)

Sales	Rs 5,000
Variable costs (0.50)	2,500
Contribution	2,500

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**Segura, Liliane Cristina, Vasconcelos,
Ana Lucia Fontes de Souza, Slomski,
Vilma Geni**

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Evolving Designs, Applications, Technological Advances, and the Future of Qualitative Research Segura, Liliiane Cristina, Vasconcelos, Ana Lucia Fontes de Souza, Slomski, Vilma Geni, 2025-06-11 Qualitative research has many constraints and challenges that must be overcome to achieve credible and valid results about reality and epistemology. Thus, the integration of technology into qualitative research has been especially transformative. The emerging trends in technology have been instrumental in producing innovative tools for gathering data, analyzing data, and presenting the research findings. The efficiency and effectiveness of technological tools for qualitative research are significant for optimizing the research process in an ethical manner. *Evolving Designs, Applications, Technological Advances, and the Future of Qualitative Research* explores virtual methods for conducting and analyzing qualitative research and its data, discussing various opportunities and challenges presented by the use of different technological tools. The ethics and reliability of using digital tools in qualitative research is also discussed. Covering topics such as participant selection, coding cycles, and actor network theory, this book is an excellent resource for data scientists, technologists, researchers, professionals, scholars, academicians, and more.

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