Q5: What are the 'internal' sources of job candidates? How can managers forecast the supply of 'internal' candidates.

Ans Internal sources of job candidates refer to the pool of potential employees that an organization already has within its workforce. These sources can be a valuable asset for filling job vacancies and promoting employee development. The following are some common internal sources

a) Current Employee

Employee at various level and in different department who may be seeking career advancement

b) Promotions and Transfers

Identify candidates for job openings through promotion or lateral transfer.

c) Succession Planning

identifying and preparing employees for key leadership positions in organization

d) Talent pools

Organization maintain talent pool databases of internal candidates who have expressed interest in future job openings

c) Employee Referrals
- Reference of current employees.

To Forecast the supply of Internal candidates

i) Skills and competency Assessment
- Conduct regular assessment of employees' skills competencies and career aspirations.
- It helps in understanding the internal talents pool's capabilities.

ii) Performance Reviews.
- Regularly review employees performance regularly to identify high potential individuals who may be ready for new challenges and responsibilities.

iii) Develop and Maintain Succession Planning.
- Identify potential candidates for critical roles within the organization.

iv) T & D programs.
Invest in training and development that enhance employees skills and prepare them for future roles.
- This can help in Expand pool of qualified internal candidates.

v) Employees Survey and Feedback

- Take feedback from employees regarding their career goals, job satisfaction
- help manager guage the internal talent posts willingness to take on new roles

vi) Mentoring and Coaching

Implement mentoring and coaching programs to groom employees for higher position. Experienced employees can help guide and prepare their mentees for future leadership roles.

vii) Talent Management Software

to track and analyze employee data including skills, performance and career aspirations.

By proactively assessing and nurturing internal talents, manager can better forecast the availability of qualified candidate to fill job openings and key positions within the organization. This only reduces recruitment costs but also fosters a culture of career development and employee engagement.

Business Examples

Ques: Ans Mass marketing and market segmentation are two different marketing strategies that offer various advantages and disadvantages for companies.

Advantages of Mass Marketing

Cost Efficiency: Mass marketing allows companies to reach a broad audience with a single uniform message. This can be cost-effective, especially when producing one-size-fits all advertising material.

Eg. Coca-Cola "Share a Coke" campaign where the printed popular names on the bottles with mass marketing effort. The same bottles and advertisement were used across regions, saving on product cost.

Brand Awareness: Mass marketing can quickly build brand recognition and awareness among a large audience. When a company uses

consistent messaging and imagery it reinforces its brand in the minds of consumers.
Eg Apple's iconic "1984" Super bowl commercial introduced the Macintosh computer to a massive audience and is still remember

Simplicity Managing a mass marketing campaign is often simpler because you don't have to segment your audience extensively. It's easier to create one marketing strategy and execute it broadly.
Eg Fast Food Chains like Macdonald's often use mass marketing for their core menu items. They create one set of advertisment for products like Big Mac and distribute them globally.

Advantages of Market Segment

Targeted Marketing: Market segmentation allows companies to tailor their marketing messages to specific groups of customers. This precision can lead to higher engagement and conversion rates.

Eg Nike uses market segmentation allows companies to tailor their marketing message to specific groups of customers. products. This precision can lead to higher engagement and conve They have lines of sneakers for athletes, casual wear, and even sustainability-conscious consumers each with tailored marketing.

Higher ROI. Because segmented marketing is more targeted, it often yields a higher return on investment. Companies can allocate resources efficiently to the most receptive customer groups.

Eg Amazon personalizes recommendations for its users based on their browsing and purchase history. This targeted approach increases the likelihood of customers making additional purchases.

Customer Satisfaction

When companies cater to the specific needs and preferences of their segmented audiences, it can lead to increased customer satisfaction and loyalty.

Eg. The luxury fashion brand Burberry uses market segmentation to target different income groups. Their high-end income lines cater to affluent customers, while more affordable lines appeal to a broader audience. This strategy maintains customer loyalty while expanding its customer base.

Competitive Advantage

Effective Market segmentation can give a company a competitive edge by addressing niche markets that competitors might overlook.

Eg Tesla initially targeted early adopters and tech enthusiasts with its electric cars. This segment helped Tesla gain a foothold and build brand credibility in electric vehicle market which is now mainstream.

Summary.

In both mass marketing and Market segmentation have their advantages and the choice between them depends on a company's goals, resources, and target audience. Some companies even use a combination of both strategies

to maximize their reach and effectiveness
The key is to understand your customers
and market dynamics to make an informed
decision.

Q NO: 07

Ans

Given

Years	1	2	3	4	5
Cash flown	50000	56000	64000	68000	72000

Initial Cashflow $ 150,000

Rate of Return 13 %

Find

Pay back period = ?

Net present value = ?

Profitability Index = ?

Solution

Pay back Period

Year	Cash Inflow	Cumulative Cashflow	Payback period
0	($150,000)	(150,000)	
1	$ 50,000	(100,000)	
2	$ 56000	($44000)	
3	$ 64000	$20,000	$= \frac{44000}{64000} = 0.6875$
4	$ 68000	$88000	
5	$ 72000	$ 160,000	

$2 + 0.6878 \times 12$

$2 + 8 + 0.25 \times 30$

2 year 8 month 7 days Ans

Net Present Value

discounted Cash flow = $FV / (1+r)^n$

Year	Cash flows	Discounted Cash flo[ws]
0	(\$ 150,000)	(\$ 150,000)
1	$50000/(1+r)^n = 50,000/(1+0.13)^1$	= 44247.787
2	$56000 = 56000/(1+0.13)^2$	= 43856.216
3	$64000 = 64000/(1+0.13)^3$	= 44355.21
4	$68000 = 68000/(1+0.13)^4$	= 41705.67
5	$72000 = 72000/(1+0.13)^5$	= 39078.71
		213243.5854.

NPV = Discounted Cashflow − Initial Investment

= 213243.5854 − 150,000

$\boxed{\text{NPV} = 63243.5854 \text{ Ans.}}$

As per NPV, the project is accepted.

Profitability Index

PV of Cashflow = 213243.58 (calculated for NPV).

Profitability Index = $\dfrac{\text{Present Value of Cash Flows}}{\text{Initial Investment}}$

$= \dfrac{213243.5854}{150,000}$

Profitability Index = 1.421

As per P.I, this is good investment.

QNO:08

Ans

Calculation of Missing Figures.

i) A/c Recievable =

A/c Recievable = (Total Sales/365) x ACP

= (1800,000/365) x 40

$\boxed{\text{∴ A/c Recievable = 197260 Ans.}}$

ii) Inventory

Inventory = $\frac{\text{COGS}}{\text{Inventory turnover}}$

As profit is 25% of sales it means COGS is 75% of sales.

COGS = Sales x 75%

= 1800,000 x 75% = 1350,000.

Inventory = $\frac{\text{COGS}}{\text{ITO}}$

= $\frac{1350,000}{6}$ =

$\boxed{\text{Inventory = 225,000}}$ Ans.

iii) Total Currents Assets.

Cash and Marketable securities are given Rs 32,720 & 25000 respectively. calculated (i) & (ii) A/c Receivable and Inventory

Total Current Assets = Cash + Marketable sec + A/c Recievable + Inventory

$= 32720 + 25000 + 197260 + 225000$

$=$ Rs 479980

iv) Total Assets :-

$$\text{Total Assets} = \frac{\text{Sales}}{\text{TATO}} = \frac{1800,000}{1.2} = 1500,000$$

v) Fixed Assets

Fixed Assets = Total Assets − Current Assets

$= 1500000 - 479980.$

$\boxed{\text{Fixed Assets} = 1020020}$

vi) Total Current liability

$$\text{Current liability} = \frac{\text{Current Asset}}{\text{Current Ratio}}$$

$= 479980 / 1.6$

$\boxed{\text{Current liability} = 299987.5}$ Ans.

vii) Notespayable.

Notespayable = Current liability − (A/c payable − Accrued)

= 299987.5 − (140,000)

$\boxed{\text{Notespayable} = \text{Rs. } 154987.5}$

viii) Total Debt

Total Debt = Total liability & Equity × Debt %.

= 1500,000 × 60%

$\boxed{\text{Total Debt} = 900,000}$ Ans.

ix) longterm Debt

Longterm Debt = Total Debt − Current liability

= 900,000 − 299987.5

$\boxed{\text{longterm debt} = 600012.5}$ Ans.

ABC Industries

Balance Sheet 31-12-2020

Assets	Rs	liabilities & Stockholders equity	
Cash	32,720	A/c Payable	120,000
Marketable securities	25,000	Notes Payable	154987.5
A/c Receivable	197260	Accruals	20,000
Inventory	225,000	Total Current liability	299987.5
Total current Asset	479980	long term debt	600012.5
Net Fixed Asset	1020020	Stockholder Equity	600,000
Total Assets	1500,000	Total liability & Stockholder Equity	1500,00

CamScanner