

Q: 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 employees are a valuable asset for filling job vacancies and promoting employee development. The following are some common internal sources:

a) Current Employees

Employees at various levels and in different departments 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 the organization.

d) Talent Pools

Organization maintains 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 post's capabilities. very good

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.

demands of employees depends on the goals of organization

v) Employees Survey and Feedback

- Take feedback from employees regarding their career goals, job satisfaction
- help managers judge the internal talent pool's willingness to take on new roles

vi) Mentoring and Coaching

Implement mentoring and coaching programs to groom employees for higher positions. 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, managers can better predict the availability of internal candidate to fill job openings and key positions within the organization.

This not only reduces recruitment costs but also fosters a culture of career development and employee engagement.

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 materials.

Eg. Coca-Cola "Share a Coke" campaign where the printed popular names on the bottles with mass marketing effect. ^{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 it still resonates.

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 McDonald's often use mass marketing for their core menu items. They create one set of advertisement for products like Big Mac and distribute them globally.

Advantages of Market Segmentation

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.

according to the requirement

Eg Nike uses market segmentation allows companies to tailor their marketing messages to specific ^{product} groups of customers. This precision can lead to higher engagement and conversion. 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

very good

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 income different income groups. Their high-end 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 v good 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.

14/20

Q NO: 07

Ans

Given

Years	1	2	3	4	5
Cash flow	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	₹56,000	(44,000)	
3	₹64,000	₹20,000	$\frac{44000}{64000} = 0.6875$
4	₹68,000	₹88,000	
5	₹72,000	₹160,000	

formula ?????

$$2 + 0.6878 \times 12$$

$$2 + 8 + 0.25 \times 30$$

2 year 8 month 7 days
Ans

Net Present Value

$$\text{discounted Cash flow} = \frac{FV}{(1+r)^n}$$

Year	Cash flows	Discounted Cash flow
0	(\\$150,000)	(\\$150,000)
1	$50000 / (1+r)^1 = 50,000 / (1+0.13)^1 = 44247.787$	
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	$72000 = 72000 / (1+0.13)^5 = 39078.71$	
		<u>213243.5854</u>

method is correct but
plz improve your
presentation

$$NPV = \text{Discounted Cashflow} - \text{Initial Investment}$$

$$= 213243.5854 - 150,000$$

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

As per NPV, the project is accepted.

Profitability Index

$$PV \text{ of Cashflow} = 213243.58 \text{ (calculated for NPV)}$$

$$\text{Profitability Index} = \frac{\text{Present Value of Cash Flow}}{\text{Initial Investment}}$$

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

$$\text{Profitability Index} = 1.421$$

v good

As per P.I, this is good investment.

QNO: 08

Ans

at

Calculation of Missing Figures.

i) A/c Receivable =

$$\begin{aligned} \text{A/c Receivable} &= (\text{Total Sales} / 365) \times \text{ACP} \\ &= (1800,000 / 365) \times 40 \end{aligned}$$

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

good

ii) Inventory

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

As profit is 25% of sales it means

COGS is 75% of sales.

$$\text{COGS} = \text{Sales} \times 75\%$$

$$= 1800,000 \times 75\% = 1350,000$$

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

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

v good

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

iii) Total Current Assets.
 Cash and Marketable securities are given as 2,720. & 28,000 respectively.
 A/c Receivable and Inventory calculated (i) & (ii)
 Total Current Assets = Cash + Marketable securities + A/c Receivable + Inventory
 $= 2720 + 28000 + 197260 + 225000$
 $= \text{Rs } 479980$

v good

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

v) Fixed Assets
 Fixed Assets = Total Assets - Current Assets
 $= 1500000 - 479980$
 Fixed Assets = 1020020

vi) Total Current Liability
 Current Liability = $\frac{\text{Current Asset}}{\text{Current Ratio}}$
 $= \frac{479980}{1.6}$
 Current Liability = 299987.5 Ans.

vii) Notes payable.

$$\begin{aligned}\text{Notes payable} &= \text{Current liability} - (\text{A/c payable} - \text{Accrued}) \\ &= 299987.5 - (140,000)\end{aligned}$$

$$\boxed{\text{Notes payable} = \text{Rs. } 159987.5}$$

viii) Total Debt

$$\begin{aligned}\text{Total Debt} &= \text{Total liability \& Equity} \times \text{Debt \%} \\ &= 1500,000 \times 60\%\end{aligned}$$

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

very good attempt

ix) Long term Debt

$$\begin{aligned}\text{Long term Debt} &= \text{Total Debt} - \text{Current liability} \\ &= 900,000 - 299987.5\end{aligned}$$

$$\boxed{\text{Long term debt} = 600012.5} \text{ Ans.}$$

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	154,987.5
A/c Receivable	197,260	Accruals	20,000
Inventory	225,000	Total Current Liability	299,987.5
Total Current Asset	479,980	Long term debt	600,000
Net Fixed Asset	102,000	Stockholders Equity	600,000
Total Assets	581,980	Total Liability & Stock holders Equity	1,200,000

you need to prepare
this balance sheet in
the start of the
question