

G 2887

(Pages : 2)

Reg. No. 1500110177a

Name.....

M.Com. DEGREE (C.S.S.) EXAMINATION, AUGUST 2016

Second Semester

Faculty of Commerce

HR 02 C09—HUMAN RESOURCE MANAGEMENT

(2012 Admissions)

Time : Three Hours

Maximum Weight : 30

Section A

Answer any five out of eight questions.

Each question carries a weight of 1.

1. What is meaning of Human Resource Management ?
2. Why study Human Resource Management ?
3. Define the term Human Resource Planning.
4. What is Recruitment ?
5. What is Human Resource Development ?
6. Define the term Motivation.
7. What is 'Laissez fair Leadership ?
8. Define the term leadership.

(5 × 1 = 5)

Section B

Answer any five out of eight questions.

Each question carries a weight of 2.

9. State the importance of Human Resource Management.
10. Explain the qualities of Human Resource Manager.
11. What are the different processes of Selection ?
12. Distinguish between Human Resource Management and Human Resource Development.
13. What are the factors influencing Morale ?

Turn over

14. Discuss the various methods of Performance Appraisal.
15. State the importance of Leadership.
16. Distinguish a Leader from a Manager.

(5 × 2 = 10)

Section C

Answer any **three** out of six questions.

Each question carries a weight of 5.

17. Discuss the various functions of Human Resource Management.
18. Explain the various steps involved in Human Resource Planning.
19. What are the factors determining Recruitment ?
20. Explain the importance of Human Resource Development.
21. Discuss the Maslow's need Hierarchy theory.
22. Describe the qualities of a leader.

(3 × 5 = 15)

G 2885

(Pages : 2)

Reg. No. 150011017172.

Name.....

M.Com. DEGREE (C.S.S.) EXAMINATION, AUGUST 2016

Second Semester

Faculty of Commerce

SM 02 C07—STRATEGIC MANAGEMENT

(2012 Admissions)

Time : Three Hours

Maximum Weight : 30

Section A

Answer any five questions.

Each question carries a weight of 1.

Answer each question not exceeding one page.

1. Define 'Strategic Management'.
2. What is policy ?
3. What do you mean by Value Chain Approach ?
4. Define the term 'Environmental Scanning'.
5. Define 'Strategic Planning'.
6. What is portfolio Analysis ?
7. What is Diversification Strategic ?
8. What is Strategic implementation ?

(5 × 1 = 5)

Section B

Answer any five questions.

Each question carries a weight of 2.

Answer question not exceeding two pages.

9. Describe the benefits of Strategic Management.
10. What are the steps involved in SWOT analysis ?
11. What are factors affecting Environmental Appraisal ?
12. Mention the benefits of adopting Horizontal Integration Strategic ?
13. Explain the techniques of Portfolio Analysis.
14. What are the reasons for adopting Merger Strategic ?
15. Discuss the various types of Joint Ventures.
16. What are the major themes of Strategic Implementation ?

(5 × 2 = 10)

Turn over

Section C

Answer any **three** out of **six** questions.
Each question carries a weight of 5.

17. What are implications of taking Strategic Management as a process ?
18. Describe the characteristics of a good mission Statement.
19. What are the analytical classifications of various Environmental factors ?
20. Explain the three types of concentric diversification.
21. What are the various issues involved in expansion strategic.
22. Enumerate the five characteristics of strategic implementation.

(3 × 5 = 15)

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(Pages : 4)

Reg. No.....

Name.....

M.Com. DEGREE (C.S.S.) EXAMINATION, AUGUST 2016

Second Semester

Faculty of Commerce

OR 02 C10—OPERATIONS RESEARCH

(2012 Admissions)

Time : Three Hours

Maximum Weight : 30

Section A

*Answer any five out of eight questions.
Each question carries a weight of 1.*

1. Define the term 'Operation Research'.
2. What do you understand by 'Model' ?
3. What is meant by 'linear programming' ?
4. Define the term 'Transportation Model'.
5. What is 'Decision Theory' ?
6. Describe the types of Decision making environment.
7. What is CPM ?
8. What do you understand by 'Work Breakdown Structure' ?

(5 × 1 = 5)

Section B

*Answer any five out of eight questions.
Each question carries a weight of 2.*

9. Discuss the scope of Operations Research in Modern Management.
10. Describe the Scientific method in Operations research.
11. What are the assumptions of linear programming ?
12. Use the graphical method to solve the following linear programming problem.

$$\text{Minimize } Z = 3x_1 + 2x_2$$

Subject to the constraints (i) $5x_1 + x_2 \geq 10$, (ii) $x_1 + x_2 \geq 6$, (iii) $x_1 + 4x_2 \geq 12$ and (iv) $x_1, x_2 \geq 0$.

Turn over

13. Obtain an initial basic feasible solution to the following transportation problem :

	D	E	F	G	Available
A	11	13	17	14	250
B	16	18	14	10	300
C	21	24	13	10	400
Requirement	200	225	275	250	

14. A department head has four tasks to be performed and three subordinate, the subordinates differ in efficiency. The estimates of the time, each subordinate would take to perform, is given below in the matrix. How should be allocate the task one to each man, so as to minimize the total man hours ?

Tasks	Man		
	1	2	3
I	9	26	15
II	13	27	6
III	35	20	15
IV	18	30	20

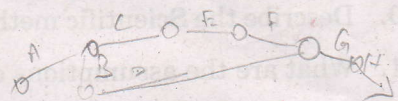
15. A stall at a certain railway station sells for Rs. 5.00, a copy of daily news papers for which it pays Rs. 4.00. Unsold papers are return for a refund of Rs. 3.50. Daily sales and corresponding probabilities are as follows :

Daily Sales	...	500	600	700
Probability	...	0.50	0.30	0.20

How many copies should it order each day to get maximum expected profit ?

16. An assembly is to be made from two parts X and y. Both parts must be turned a lathe and Y must be polished whereas X need not be polished. The sequence of activities together with their predecessors is given below :

Activity	Description	Predecessor Activity
A	Open work order	.....
B	Get materials for X	A
C	Get materials for Y	A
D	Turn X on lathe	B
E	Turn y on lathe	B,C
F	Polish y	E
G	Assemble X and y	D,F
H	Pack	G



Draw a net work diagram for the project.

Section C

Answer any **three** out of **six** questions.

Each question carries a weight of 5.

17. Discuss the various phases in solving an operations problem.
18. Find all the feasible solution to the system of linear equations :
 (i) $x_1 + 2x_2 + x_3 = 4$, and (ii) $2x_1 + x_2 + 5x_3 = 5$.
19. The following table shows all the information on the availability of supply to each warehouse, the requirements of each market and unit transportation cost [in Rs.] from each warehouse to each market.

Warehouse	Market					
		P	Q	R	S	Supply
	A	6	3	5	4	22
	B	5	9	2	7	15
	C	5	7	8	6	8
	Demand	7	12	17	9	45

The shipping clerk has worked out the following schedule from experience : 12 units from A and Q, 1 unit from A to R, 8 unit from A to S, 15 units from b to R, 7 units from C to P and 1 unit from C to R. Check and see if the clerk has the optimal schedule.

20. A company has four territories open, and four salesmen available for an assignment. The territories are not equally rich in their sales potential. It is estimated that typical salesman operating in each territories would bring in the following annual sales.

Territories	...	I	II	III	IV
Annual Sales (Rs.)	...	1,26,000	1,05,000	84,000	63,000

The four salesman also differ in their ability. It is estimated that, working under the same conditions, their yearly sales would be proportionately as follows :

Salesman	...	A	B	C	D
Proportion	...	7	5	5	4

In the criterion are maximum expected total sales, the intuitive answer to the assign the best sales man to their richest territory, the next salesman to the second richest and so on :

Verify this answer by the assignment techniques.

21. A TV dealer finds that the cost of a TV in stock for a week is Rs. 30 and the cost unit shortage is Rs. 70. For one particular model of TV the probability distribution of weekly sales as follows :

Weekly sales	...	0	1	2	3	4	5	6
Probability	...	0.10	0.10	0.20	0.25	0.15	0.15	0.05

How many units per week should the dealer order ? Also find EVPI.

22. The owner of a chain of fast — food restaurants is considering a new computer system for accounting and inventory control. A computer sent the following information about the computer system installation.

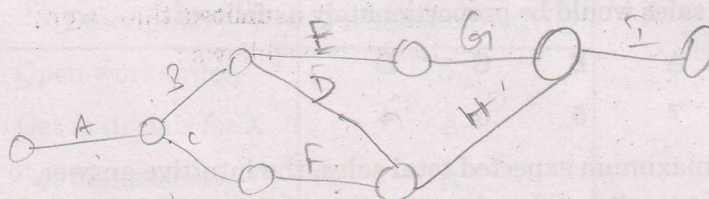
Activity	Description	Predecessors	Estimated Times Days		
			Optimistic	Most likely	Pessimistic
A	Select the comptuer Model	.....	4	6	8
B	Design input/output system	A	5	7	15
C	Design monitoring system	A	4	8	12
D	Assemble computer hardware	B	15	20	25
E	Develop the main programme	B	10	18	26
F	Develop output/input routines	C	8	9	16
G	Create database	E	4	8	12
H	Install the system	D,F	1	2	3
I	Test and implement	G,H	6	7	8

$$\frac{4+8+24}{6} = 6$$

$$5+15+\frac{48}{6} = 8$$

Determine the critical path and compute the expected completion time.

$$(3 \times 5 = 15)$$



G 2884

(Pages : 6)

Reg. No. 150011017172

Name Milan Thomas Alexander

M.Com. DEGREE (C.S.S.) EXAMINATION, AUGUST 2016

Second Semester

Faculty of Commerce

AF 02 C06—ADVANCED FINANCIAL ACCOUNTING II

(2012 Admissions)

Time : Three Hours

Maximum Weight : 30

Section A

*Answer any five out of eight questions.
Each question carries a weight of 1.*

1. Define 'Holding Company'.
2. What is 'Mutual Owings' ?
3. What are the features of Double Account system ?
4. What is 'Clear profits' ?
5. What do you mean by Liquidation of a company ?
6. Explain the different types of Winding up.
7. What is 'Underwriting' ?
8. What is 'Green Accounting' ?

(5 × 1 = 5)

Section B

*Answer any five out of eight questions.
Each question carries a weight of 2.*

9. What are the powers of a liquidator ?
10. Describe the expenses incurred in Voyage Account.

Turn over

11. What are the different steps in 'Farm Accounting' ?
12. What are the different services of Green Accounting ?
13. Ms. Sivika Ltd. has the capital of Rs. 3,00,000 in shares of Rs. 10 each Out of which Lalitha Ltd. purchased 80 % at Rs. 3,80,000. The profit of Sivika Ltd. At the time of purchase of shares by Selvi Ltd. Were Rs. 1,20,000. The Sivika Ltd. Decided to make a bonus issue out of preacquisition profits of one shares of Rs. 10 each fully paid for every three shares held. Calculate the cost of control for Selvi Ltd. Before the issue of bonus shares and after the issue of bonus shares.
14. The following are the balance sheet of H ltd. And S ltd. As at 31st March, 2012.

<i>Liabilities</i>	<i>H Ltd.</i>	<i>S Ltd.</i>	<i>Assets</i>	<i>H Ltd.</i>	<i>S Ltd.</i>
	Rs.	Rs.	Rs.	Rs.	Rs.
Share capital :					
Shares of Rs. 10 each,					
fully paid	5,00,000	2,00,000	Sundry Assets	5,60,000	2,60,000
Reserves	1,00,000		60 % shares in		
			S ltd. (at cost)	1,20,000	
Creditors	80,000	60,000			
	6,80,000	2,60,000		6,80,000	2,60,000

Prepare the consolidated balance sheet as at 31st March, 2012.

15. The original cost of power house was Rs. 5,00,000 which is to be replaced by a new one. The cost of new one is Rs. 15,00,000. But the estimated cost of original one (same size) is Rs. 8,00,000. What amount should be charged to Revenue and Capital if material used for Rs. 15, 000 and sale proceeds to he old materials are Rs. 10,000 ? Should there be any difference in capital charge between the sale and re-use of old materials ? Show also the necessary accounts.

16. X Ltd. Issued 10,000 shares of Rs. 100 each at a premium of Rs. 15 each. Ninety percent of the issue was underwritten by M/s broker and co. at a commission of 15 of the normal face value. Application was received for 8,000 shares and allotment was fully made. All the money due from allottees was received in one installment. The accounts with broker and co. were settled. Give the journal entries.

(5 × 2 = 10)

Section C

Answer any **three** out of six questions.
Each question carries a weight of 5.

17. Explain the Green Accounting process.
18. The following is the balance sheet of H and S :

Liabilities	H Rs.	S Rs.	Assets	H Rs.	S Rs.
Share capital	10,000	8,000	6,400 share in S company	7,000	
General Reserves	4,000	2,000	Other assets	10,000	11,000
Profit (current)	3,000	1,000			
<i>ex.</i>	17,000	11,000		17,000	11,000

At the time of acquisition of shares by H company in S company, on 1st January 2009 plant of Rs. 6,000 of S Ltd. was revalued at Rs. 8,000 and furniture of S Ltd. of Rs. 2,000 was revalued at Rs. 1,500. The balance sheet of S Ltd. Show the above assets on the non re-valued basis. Depreciation on plant at 10 % and furniture at 5 %. Prepare a consolidated balance sheet after giving effect to above revaluation from 1st January, 2009.

19.

<i>Liabilities</i>	<i>A Ltd.</i>	<i>B Ltd.</i>	<i>Assets</i>	<i>A Ltd.</i>	<i>B Ltd.</i>
	Rs.	Rs.		Rs.	Rs.
Share capital :					
Shares of Re. 1 fully paid	10,000	5,000	Sundry Assets	16,000	10,000
Reserves	5,000		5,000 shares in B Ltd.	6,000	
Creditors	3,000	3,200			
Profit and loss A/c	4,000	1,800			
	22,000			22,000	10,000

Shares was purchased by A ltd. Is B Ltd. on 30th June 2007. On 1st January 2007 the balance sheet of B Ltd. Showed loss of Rs. 3,000 which written of out of the profits earned during 2007. Profits are assumed to accrue evenly throughout year. Prepare consolidated balance sheet.

20. Ms. Sivadha Electricity Ltd. Earned a profit of Rs. 26,95,000 during the year ended 31st March, 2014, after debenture interest at 14 % on Rs. 5,00,000. With the help of the figures given below, show the disposal of the profits.

Particulars	Rs.
Original cost of fixed assets	..... 2,00,00,000
Formation and other expenses	..... 10,00,000
Monthly average of current assets (net)	..... 50,00,000
Reserve fund (represented by 8% government securities)	..... 20,00,000
Contingencies reserve investments	..... 5,00,000
Loan from electricity board	..... 30,00,000

Total depreciation written of to date	.....	40,00,000
Tariffs and Dividend control reserve	.....	1,00,000
Security deposit received from customers	.....	4,00,000
Assume the bank rate in	.....	10 %

21. From the data relating to company (voluntary liquidation), you are require to prepare liquidator's statement of account.

- (i) Cash with liquidator (after all assets are realized and secured creditors and debenture holders are paid Rs. 6,73,800
- (ii) Preferential creditors to be paid Rs. 30,000
- (iii) Other unsecured creditors Rs. 2,15,000
- (iv) 4,000, 6 % preference share of Rs. 100 each, fully paid
- (v) 2,000 equity shares of Rs. 100 each, Rs. 60 per share paid up
- (vi) 6,000 equity shares of Rs. 100 each, Rs. 60 per share paid up
- (vii) Liquidators remuneration 2 % preferential and other unsecured creditors
- (viii) Preference dividends were in arrears for 2 years.

22. Amway Ship commenced a voyage on 1st March 2011 from port A to port B and back. The voyage was completed on 31st April, 2011. It carried a consignment of vegetables on its outward journey and teak wood on its return journey.

The ship was insured at an annual premium of Rs. 60,000. From the following particulars draw up a voyage account.

Turn over

Port charges Rs. 12,500 ; Coal Rs. 75,000 ; salaries and wages Rs. 1,25,000 ; Stores purchased Rs. 21,500 ; Sundry expenses Rs. 13,750 ; Depreciation Rs. 2,40,000 ; Freight earned (out) Rs. 3,25,000 ; Freight earned (return) Rs. 1,75,000 ; Address commission 5 % on outward and 4 % on return freight ; Postage money received Rs. 25,000 ; Primage in 5 % on freight. The manager is entitled to a 5% commission on the freight earned. After charging commission, stores and coal on hand were valued at Rs. 7,500 on 31st May, 2010.

(3 × 5 = 15)