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Please write your Exam Roll No.)

Exam Roll No. 02914188816

END TERM EXAMINATION

FOURTH SEMESTER [B.COM] MAY-JUNE 2018

per Code: B.COM-208

Subject: Human Resource Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 (a) What is Human Resource Management (HRM)? How is HRM different from personnel management?
 (b) "Every manager is a HR Manager." Comment.

- Q2 (a) Compare and contrast traditional and strategic HRM.
 (b) The top management of an organization decided to acquire a small company and lay off some of its employees. What are the HR implications of such a strategy?

- Q3 (a) Why is recruitment a positive process and selection a negative process?
 (b) Assume that an organization is hiring fresh graduates for its different departments. What sources should it explore and how should the employees be selected?

- Q4 (a) What is training needs analysis? Why it should be done?
 (b) Participants in a training course are often asked to evaluate the course by means of a questionnaire. What are the pros and cons of this approach? What are the alternative approaches?

- Q5 (a) What are the major purposes of performance appraisal? In what ways might these purposes be contradictory?
 (b) What sources could be used to evaluate the performance of a school teacher and a sales representative of an organization?

- Q6 (a) What is Green HRM? Why do organizations need it?
 (b) Will technology eliminate the need for HR managers? How can technology be used for achieving work life balance?

Q7 You are an accountant working for a major accounting firm. Some family members and friends have asked you to file their tax returns. Over time, you began to file tax returns for in-laws, family friends, friends of friends, and so on. In most cases, the forms were simple. However, as your circle of "customers" grew, some of them had more complex financial situations. A couple of them were self-employed, several had complicated investments, and a few even had small businesses. As this circle grew, you found it necessary to charge for your time, especially for the more complex cases and for those who were not close family members or personal friends. By now, you spend quite a few of your weekends during tax season working on other people's taxes, and you end up making enough money to fund a nice family vacation.

- (a) What is the appropriate term used by practitioners of HR to represent the above phenomenon? Explain the underlying concepts.
 (b) How should your organization view this and respond to it?

Write short notes on any two of the following:-

- (a) Advantages and disadvantages of ESOPS
 (b) Ergonomic considerations
 (c) HRD audit

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END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS.)] MAY-JUNE 2018

Paper Code: B.COM-204

Time: 3 Hours

Subject: Auditing

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Explain clearly the meaning of 'Continuous Audit'. To what categories of organizations is the continuous audit applicable? State briefly the advantages and objectives of such an audit.
- Q2 Explain the meaning of 'Auditing'. State its objectives. What are the advantages of audit for a company registered under the Companies Act, 1956?
- Q3 (a) An audit programme, to be serviceable, must be elastic. Explain.
(b) Explain internal check and Internal audit. Differentiate between the two.
- Q4 Write short notes on the following:-
(a) Audit Programme
(b) Audit working papers
(c) Audit Evidence
(d) Social Audit
(e) Clean Report
- Q5 "Vouching is the backbone of auditing." Explain the statement. State general considerations to be borne in mind by the auditor while vouching the amounts.
- Q6 "An auditor is a watch-dog and not a bloodhound." In the light of above statement, discuss the duties and liabilities of an auditor.
- Q7 Explain the procedure for verification of **any three** of the following-
(a) Forfeiture of shares
(b) Redemption of preference shares
(c) Divisible profits
(d) Shares issued for cash
- Q8 What are the important ingredients of an auditor's report? Explain in detail.

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FOURTH SEMESTER [B.COM(HONS.) MAY-JUNE 2018]

Paper Code: B.COM-212

Subject: Work Psychology

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.7 which is compulsory.

- Q1 Write short notes on **any three** of the following:- (5x3=15)
(a) Structured Observation
(b) Conformity
(c) Social Intelligence
(d) Creativity
- Q2 Trace the origins of application of work psychology and its evolution in India with specific reference to the conditions that have contributed to its evolution. (15)
- Q3 What is the difference between normal personality and workplace personality? Which psychological test according to you is the best measure of work place personality and why? Explain. (15)
- Q4 What is Perception? How is workplace perception different from Social Perception? How does social norms effect the workplace and social perception of an individual? (15)
- Q5 Describe the determinants of work-life balance with suitable examples. (15)
- Q6 What are the managerial issues associated with employment, unemployment, redundancy and retirement? Explain with suitable examples. (15)
- Q7 Ms. Smita works in a government education department from last 4 years. Since then she has served bare minimum duties. She does not participate in any of the departmental celebrations even after repeated calls from seniors. Every time if her boss tries to assign extra work (which normally everyone in the department do) she starts complaining of poor health and even get in to argumentative mode. She got married 3 months ago. Since then she is complaining of poor health and the present Head of the Department had supported her a lot by allowing her to leave early, taking uninformed leave and keeping her work profile minimum. Now that HOD wanted to given an assignment to Ms. Smita, she misbehaved with the boss and started complaining of poor health again. Ms. Smita also informed that she is taking medicine for depression.
Whenever an individual joins government department, he/she has to essentially go through medical checkup from government hospital for joining duties and in between the career an employee can be recommended for medical checkup. If found unfit to be continued, such an employee may be given compulsory retirement.
Now, HOD has initiated medical checkup file for Ms. Smita due to her behavior and constant medical complaints. If Ms. Smita will not be found fit medically, she may have to take compulsory retirement and since her total service is only 4 years till date, she is ineligible for gratuity and other retirement benefits. According to you, was this the right step by HOD? Is there any other better way to handle Ms. Smita? If so, discuss it with reasons as to why you think it as a better alternative. (15)

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END TERM EXAMINATION

FOURTH SEMESTER [B.COM (HONS)] MAY- 2018

Paper Code: B.COM 206

Subject: Macro-Economics

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 "The importance of macro economics lies in providing theoretical framework for finding solution to three major macro economic problems confronting most countries of the world". Analyse the statement in the light of scope and significance of the study of macro economics.
- Q2 Represent circular flow of income and expenditure in a four sector model with the help of a schematic diagram and discuss the affect of trade balance on the magnitudes of circular flows.
- Q3 (a) Discuss the fundamental difference between classical approach and Keynesian approach to macro economics.
(b) Keynesian approach failed to address the problems of developing countries during 1970 s. Do you agree? Substantiate your answer.
- Q4 Given the following consumption and saving functions and investment at 100, determine the national income equilibrium using (a) Income-Expenditure approach and (b) Saving-Investment approach and graphically represent national income equilibrium in each case.
 $C=100+0.75 Y$
 $S=-100+0.25 Y$
- Q5 Discuss how inflation affects (a) production and economic growth (b) employment of labour (c) distribution of income and (d) distribution of wealth.
- Q6 What are the objectives of monetary policy? Explain various instruments of monetary policy.
- Q7 Explain the functions of money and different types of money.
- Q8 Write short notes on:-
(a) IS-LM model
(b) Concept of multiplier
(c) Counter-Cyclical-Fiscal Policy