

[A-90]

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**SARDAR PATEL UNIVERSITY**  
**MHRD (SEMESTER - IV) Examination**  
**2015**

**Thursday, 23<sup>rd</sup> April**  
**02:30 P.M. to 05:30 P.M.**

**Subject : Human Resource Information & Control System**  
**PA04CHRD04**

**Total Marks : 70**

**Q-1 Select the right option from the options available.**

**[10]**

1. Cost of research for development is an example of
  - (a) Variable cost
  - (b) Engineered cost
  - (c) Discretionary cost
  - (d) Opportunity cost
2. In responsibility accounting the most relevant classification of cost is
  - (a) Fixed and variable
  - (b) Incremental and non-incremental
  - (c) Discretionary and committed
  - (d) Controlled and non-controlled
3. A balanced score card approach to performance measurement
  - (a) Can only be used in profit or investment centers
  - (b) Balance financial measures with non-financial measures
  - (c) Use only qualitative data to evaluate performance
  - (d) Use budgeted data rather than historical data
4. Preparing short term budget is an example of a finance and accounting information system operated at the
  - (a) Operational level
  - (b) Management level
  - (c) Knowledge level
  - (d) Strategic level
5. A computer security protocol for logging in would be an example of \_\_\_\_\_ component of an information system.
  - (a) Software
  - (b) Hardware
  - (c) Data
  - (d) Procedure
6. \_\_\_\_\_ were the original type of information system developed to support Managerial decision making
  - (a) Management information system
  - (b) Decision support system
  - (c) Strategic information system
  - (d) Marketing information system
7. Which of the following is not applicable to responsibility accounting
  - (a) Investment center
  - (b) Accounting center
  - (c) Profit center
  - (d) Cost center
8. Management audit is a technique to keep a check on the performance of \_\_\_\_\_
  - (a) Company
  - (b) Management of the company
  - (c) Shareholders
  - (d) Customers

**P. T. O.**

9. Centralization refers to

- (a) Retention of decision making authority
- (b) Dispersal of decision making authority
- (c) Creating divisions as profit centers
- (d) Opening new centers or branches

10. Span of management refers to

- (a) Number of managers
- (b) Length of term for which a manager is appointed
- (c) Number of subordinates under a superior
- (d) Number of members in top management

**Q-2** What do you mean by Enterprise Information System? Discuss the interrelation between Sales & Marketing system and Manufacturing & Production System. [14]

**OR**

**Q-2** Define 'Enterprise Information System'. Describe the interrelation between Finance & Accounting system and Human Resource System [14]

**Q-3** Define Tension. What are the causes of tensions? Explain how tension is balanced in central system. [14]

**OR**

**Q-3** What are the responsibility centers? Explain different types of responsibility centers in an enterprise. [14]

**Q-4** What is budgetary control? Explain different types of budgets with examples. [14]

**OR**

**Q-4** From the following information, for 60% activity prepare flexible budget of ABC Co. Ltd. For the year 2014 at 80% and 100% activity [14]

**Other Information**

1. Production at 60% capacity 600 units
2. Material at Rs 100 per unit
3. Labor at Rs. 40 per unit
4. Direct expense at Rs. 10 per unit
5. Factory expense Rs. 40,000 (40% fixed)
6. Administrative expense Rs. 30,000 (60% fixed)

**Q-5** Write a short note (ANY TWO) [18]

1. External and Internal Audit in an enterprise
2. Mutual Support Management System
3. E-commerce
4. Financial and non-financial performance measures