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**Sardar Patel University, Vallabh Vidyanagar**

Examination April-2016

M.H.R.D: Semester-IV

Human Resource Information & Control System

Code: PA04CHRD04

Monday, 18th April, 2016

Time: 2.30 P.M. to 5.30 P.M.

Marks: 70

**Q.1 MCQ**

**[10]**

1. Internal auditors are responsible to:
  - a) The board of directors.
  - b) Management.
  - c) Both a and b.
  - d) Neither a nor b.
2. What is a flexible budget?
  - a) a budget that does not change through the budget period
  - b) a budget that shows a detailed schedule of expected sales for the budget period
  - c) a budget that does not change as volume changes
  - d) a budget that adjusts for changes in the volume of activity
3. A balanced scorecard approach to performance measurement
  - a) can only be used in profit or investment centers.
  - b) balances financial measures with nonfinancial measures.
  - c) uses only qualitative data to evaluate performance.
  - d) uses budgeted data rather than historical data.
4. A responsibility center is
  - a) Any department.
  - b) Any manager.
  - c) Any area of activity for which a manager is responsible.
  - d) Only large departments.
5. Which segment do eBay, Amazon.com belong?
  - a) B2Bs
  - b) B2Cs
  - c) C2Bs
  - d) C2Cs
6. Budgeting, profit planning, and portfolio analysis are examples of:
  - a) Manufacturing and production information systems.
  - b) Finance and accounting information systems.
  - c) Enterprise application information systems.
  - d) Sales and marketing information systems.

7. Management information systems (MIS)
  - a) Create and share documents that support day-today office activities
  - b) Process business transactions (e.g., time cards, payments, orders, etc.)
  - c) Capture and reproduce the knowledge of an expert problem solver
  - d) Use the transaction data to produce information needed by managers to run the business.
  
8. Preparing short-term budgets is an example of finance and accounting information system operating at the:
  - a) Operational level
  - b) Management level
  - c) Knowledge level
  - d) Strategic level
  
9. Tracking employee training, skills, and performance appraisals is an example of a human resource information system operating at the:
  - a) Operational level
  - b) Management level
  - c) Knowledge level
  - d) Strategic level
  
10. The cost associated with establishing and maintain the readiness to conduct business is called :
  - a) Historical cost
  - b) Committed cost
  - c) Engineered Cost
  - d) Opportunity Cost

**Q.2 Answer briefly (Any Three)**

**[15]**

1. Explain Information and Communication Network
2. Explain Human Resource System
3. Explain the sources of Tension in control system and discuss how tension in control system can be balanced
4. Explain Benchmarking as tool for control system
5. What is Management control? Explain Management control process

**Q.3 Define information system in an enterprise. Describe different types enterprise system and their interrelation in the organization [15]**

**OR**

**Q.3 What is responsibility accounting? Explain in detail different types of responsibility centers in an organization [15]**

**Q.4 Define budgetary control. Explain different types of budgets [14]**

**OR**

- Q.4 From the following data prepare Cash Budget from the period from 1<sup>st</sup> July to 31<sup>st</sup> December, 2015 when the opening cash balance is expected to be **Rs. 50,000** : [14]

Month Rs.	Sales Rs.	Purchase Rs.	Wages Rs.	Factory Expenses Rs.	Administration Expenses Rs.	Selling Expenses Rs.
May	2,00,000	90,000	18,000	12,000	7,000	8,000
June	1,80,000	95,000	20,000	14,000	8,000	9,000
July	2,10,000	94,000	19,000	10,000	7,000	8,000
August	1,70,000	94,000	15,000	13,000	5,000	8,500
September	1,75,000	85,000	22,000	14,500	6,500	8,600
October	2,20,000	72,000	18,000	11,000	7,200	9,300
November	2,12,000	75,000	21,000	9,500	7,500	7,800
December	2,50,000	65,000	20,000	10,000	7,400	6,500

**Additional Information :**

1. Machinery to be purchased for Rs.60, 000 in July will be payable on delivery.
2. Period of credit allowed by suppliers is 1 month and the same credit period is allowed to customers.
3. Wages are paid after one week, while factory administrative expenses and selling expenses are paid one month after the month in which they are incurred.
4. A sales commission of 2  $\frac{1}{2}$  % on sales is paid two months after sales.
5. Machinery to be purchased in August for Rs.1, 80, 00 is payable in equal installments in September and October.

- Q.5 Write note on Any two :

[16]

- a) E-Commerce
- b) DBS & DSS
- c) Engineering, Discretionary and Committed cost
- d) Types of Audits

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