

PG-CS-1078

MCOS-31

**P.G. DEGREE EXAMINATION,
FEBRUARY 2023**

Commerce

Third Semester

HUMAN RESOURCE MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of eight questions
in 300 words**

1. Outline the scope of Human Resources Management.
2. Distinguish between job enlargement and job Enrichment.
3. What is meant by management development programme?
4. What is an Employee Stock Ownership Plan (ESOP)?
5. Write a short note on quality circles.

6. Differentiate between Job description and job specification
7. State the objectives of compensation.
8. What do you mean by HR policy?

PART B — (3 × 15 = 45 marks)

Answer any THREE questions out of Five questions
in 1000 words

9. Discuss the objectives and various functions of HRM.
10. 'Failure in planning and developing HR could be a limiting factor in attaining organizational goal' — Explain the above statement in reference to the objectives and importance of HR planning.
11. What is training? What are its importance? Explain the training process in brief.
12. Compare and contrast the modern and traditional approaches to performance appraisal.
13. What is collective bargaining? Discuss its importance in the settlement of industrial disputes.

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BUSINESS RESEARCH METHODS

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions out of Eight questions
in 300 words.

All questions carry equal marks.

1. Compare qualitative and quantitative research.
2. State the features of snowball sampling.
3. Differentiate between primary data and secondary data.
4. Explain Bivariate Analysis.
5. Write a short note on Bibliography and glossary.

6. List the hallmarks of scientific research.
7. Explain are the needs for research design.
8. What are the types of report?

PART B — (3 × 15 = 45 marks)

Answer any THREE questions out of Five questions
in 1000 words.

All questions carry equal marks.

9. Examine the various types of research and their relative merits and demerits with suitable examples from the business management point of view.
10. Describe the probability and non-probability sampling methods.
11. Illustrate about the construction of questionnaire.
12. Enumerate the series of steps to be taken in the application of Multivariate Regression. Give example.
13. Describe in brief the layout of a research report, covering all aspects.

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**P.G. DEGREE EXAMINATION,
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Commerce

Third Semester

INSURANCE AND RISK MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Explain the need for Insurance?
2. What are the types of Insurance?
3. What are the factors influencing demand for Insurance?
4. Write about lapse and revival of Insurance Policy.
5. What do you know about Double Insurance and Re-insurance in General Insurance?

6. What are the factors influencing Insurance Pricing?
7. Write about the role of Insurance Agents and Brokers in the Insurance Sector.
8. What is the nature of Insurance Customers?

PART B — (3 × 15 = 45 marks)

Answer any THREE questions.

9. Discuss about the role of Insurance in Economic Development.
10. Enumerate the principles of Life Insurance.
11. Discuss about Motor Insurance Policy including Vehicle and Third Party Insurance.
12. Explain the Role of IRDA in the Insurance Sector.
13. Explain the factors influencing Policy holder Satisfaction.

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MCOS-34

**P.G. DEGREE EXAMINATION —
FEBRUARY, 2023.**

Commerce

Third Semester

ADVANCED CORPORATE ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the procedures for reducing share capital?
2. Explain the steps involved in preparation of Consolidated Balance Sheet?
3. Explain the various methods of winding up of a company.

4. As on 31st December 1985, the books of the Hindustan bank Ltd., include among others, the following balances:

	Rs.
Rebate on bills discounted (1.1.1985)	3,20,000
Discount received	46,00,000
Bills discounted and purchased	3,15,47,000

Throughout 1985, the bank's rate for discounting has been 18%.

On investigation and analysis, the average due date for the bills discounted and purchased is calculated as 14th February, 1986.

Show the calculation of the amount to be credited to the banks Profit and Loss Account under discount earned for the year 1985. Show also the Journal entries required to adjust the above mentioned accounts.

5. What are the types of Insurance? Explain them.
6. The Revenue account of a Life Insurance Company showed the life fund at Rs. 73,17,000 on 31.3.2006 before taking into account the following items:

	Rs.
(a) Claims intimated but not admitted	98,250
(b) Bonus utilised in reduction of premium	13,500

(c)	Interest accrued on investments	29,750
(d)	Outstanding premiums	27,000
(e)	Claims covered under re-insurance	40,500
(f)	Provision for taxation	31,500

Show the True Life Assurance Fund.

7. The Bharath Gas Co. Rebuilt and re-equipped part of their works at a cost of Rs. 15,00,000. The part of the old works thus superseded cost Rs. 9,00,000. Rs. 60,000 is realised by the sale of old materials and old materials valued Rs. 2,000 are used in the reconstruction and included in the cost of Rs. 15,00,000 mentioned above. The cost labour and materials is 20% higher now than when the old works were constructed.

Show the amounts charged to Revenue Account and amounts to be capitalised.

8. What are the merits of Inflation Accounting?

PART B — (3 × 15 = 45 marks)

Answer any THREE questions.

9. M Ltd. and N Ltd. agreed to amalgamate on the basis of the following Balance Sheets as on 31.3.1997.

Liabilities	M	N	Assets	M	N
	Rs.	Rs.		Rs.	Rs.
Share Capital			Goodwill	30,000	—
Rs.25 each	75,000	50,000	Fixed Assets	31,500	38,800

P & L A/c	7,500	2,500	Stock	15,000	12,000
Creditors	3,500	3,500	Debtors	8,000	5,200
Depreciation Fund	—	2,500	Bank	1,500	2,500
	<u>86,000</u>	<u>58,500</u>		<u>86,000</u>	<u>58,500</u>

The assets and liabilities are to be taken over by a new company formed called P Ltd., at book values. P Ltd's capital is Rs. 2,00,000 divided into 10,000 equity shares of Rs.10 each and 10,000, 9% preference shares of Rs. 10 each.

P Ltd. issued the equity shares equally to the vendor companies and preference shares were issued for any balance of purchase price.

Pass Journal entries in the books of P Ltd. if the amalgamation is in Net assets method.

10. The Balance Sheets of C Ltd. and D Ltd. as at 31st December, 1986 are as follows:

Liabilities	C Ltd.	D Ltd.	Assets	C Ltd.	D Ltd.
	Rs.	Rs.		Rs.	Rs.
Share Capital (in Shares of Rs. 10 each)	2,00,000	1,00,000	Sundry Assets	1,32,500	1,38,200
General Reserve	18,000	20,000	Goodwill	—	20,000

Profit and Loss A/c	24,500	23,000	Shares in D Ltd. at cost	1,40,000	—
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Creditors	30,000	15,200			
	<u>2,72,500</u>	<u>1,58,200</u>		<u>2,72,500</u>	<u>1,58,200</u>

In the case of 'D' Ltd. profit for the year ended 31st December 1986 is Rs. 12,000 and transfer to reserve is Rs. 5,000. The holding of C Ltd. in D Ltd. is 90% acquired on 30th June 1986.

Draft a consolidated Balance Sheet of 'C' Ltd. and its subsidiary.

11. From the following information relating to Karur Vishal Bank Ltd., prepare the Profit & Loss A/c for the year ended 31st December, 1987.

	Rs.		Rs.
Rent received	72,000	Salaries and allowances	2,18,800
Exchange and Commissions	32,800	Postage	5,600
Interest on fixed deposits	11,00,000	Sundry charges	5,400
Interest on savings bank A/cs	2,72,000	Director's and Auditor's fees	16,800

	Rs.		Rs.
Interest on Overdrafts	2,16,000	Printing	8,000
Discount on bills discounted	7,80,000	Law charges	3,600
Interest on current accounts	1,68,000	Locker rent	1,400
Interest on cash credits	8,92,000	Transfer feed	2,800
Depreciation on bank property	20,000	Interest on loans	10,36,000

12. Discuss the advantages and disadvantages of Double Accounting System.
13. Explain the various methods of valuation of Human Resources.

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Third Semester

CUSTOMER RELATIONSHIP MANAGEMENT

Time : 3 hours

Maximum marks : 70

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the components of CRM?
2. Explain the stake holders in CRM.
3. What is the significance of Customer Satisfaction?
4. Explain the Dimensions of Customer Loyalty.
5. What is ACD?
6. What are the features of e-CRM?

7. What is the need and barrier of Sales Force Automation?
8. What do you understand by Pre-implementation of CRM?

SECTION B — (3 × 15 = 45 marks)

Answer any THREE questions.

9. Discuss the strategies of CRM.
10. Briefly discuss about models of Customer Satisfaction.
11. Write short note on : (a) IVR (b) CTI.
12. List out the Advantages of e-CRM? Also explain the Technologies of e-CRM.
13. Explain a Comprehensive Model of CRM implementation.