

**R8050**

**Sub. Code**

**611201**

**M.Com. DEGREE EXAMINATION, APRIL – 2023**

**Second Semester**

**Commerce**

**ADVANCED MANAGEMENT ACCOUNTING**

**(CBCS – 2022 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 1 = 10)

Answer **all** questions.

1. Management accounting can be viewed as
  - (a) Marketing-oriented Accounting
  - (b) Management-oriented Accounting
  - (c) Accounting-oriented Management
  - (d) Manager-oriented Accounting
  
2. The purpose of management accounting is to help \_\_\_\_\_ make decisions
  - (a) managers                      (b) investors
  - (c) marketers                      (d) banks
  
3. When the concept of ratio is defined in respected to the items shown in the financial statements, it is termed as
  - (a) Accounting ratio    (b) Financial ratio
  - (c) Costing ratio        (d) None of the above

4. \_\_\_\_\_ refers to the funds, which an organization must possess to finance its day-today operations.
- (a) Fixed capital      (b) Working capital  
(c) Retained capital   (d) None of the above
5. Funds flow statement is based on the concept of
- (a) Going concern      (b) Business entity  
(c) Accounting period   (d) None of the above
6. The purchase value of assets over its serviceable life is categorized as:
- (a) Appreciated Liabilities  
(b) Appreciated Assets  
(c) Depreciation  
(d) Appreciation
7. The process of budgeting helps in the control
- (a) Cost of production  
(b) Liquidity  
(c) Capital Expenditure  
(d) All of the above
8. \_\_\_\_\_ is stated as a budget that is made to change as per the levels of activity attained.
- (a) Fixed budget      (b) Flexible budget  
(c) Both (a) and (b)   (d) None of the above

9. The ascertaining of costs after they are incurred is known as \_\_\_\_\_
- (a) Historical costing (b) Notional costing  
(c) Marginal costing (d) Sunk cost
10. The discarded materials that have zero value are called
- (a) Scrap (b) Waste  
(c) Spoilage (d) None of the above

**Part B** (5 × 5 = 25)

Answer **all** the questions, choosing either (a) or (b).

11. (a) Explain the functions of management accounting.
- Or
- (b) Discuss the limitations of Management Accounting.
12. (a) From the following information, prepare a comparative Balance Sheet of MSP Ltd.

Particulars	31.3.2011 (Rs.)	31.3.2010 (Rs.)
Equity share capital	50,00,000	50,00,000
Fixed assets	72,00,000	60,00,000
Reserve and Surplus	12,00,000	10,00,000
Investments	10,00,000	10,00,000
Long term loans	30,00,000	30,00,000
Current assets	21,00,000	30,00,000
Current liabilities	11,00,000	10,00,000

Or

(b) Calculate the current ratio from the following information:

Particulars	Rs.	Particulars	Rs.
Stock	60,000	Sundry creditors	20,000
Sundry Debtors	70,000	Bills payable	15,000
Cash Balance	20,000	Tax payable	18,000
Bills Receivable	30,000	Outstanding Expenses	7,000
Prepaid Expenses	10,000	Bank Overdraft	25,000
Land and Buildings	1,00,000	Debentures	75,000
Goodwill	50,000		

13. (a) Explain the classification of cash flows.

Or

(b) From the following information, calculate cash flow from operating activities:

Particulars	Rs.		
Cash sales for the year	70,000		
Net credit sales for the year	2,80,000		
Cash purchases for the year	50,000		
Net credit purchases for the year	2,60,000		
Commission received during the year	2,000		
Total office and administrative expenses for the year	22,000		
Provisions for income tax made during the year	4,000		
Balances		01/04/2010 (Rs.)	01/04/2011 (Rs.)
Trade (S. Drs + B/R)		40,000	45,000
Trade (S. Cr + B/P)		75,000	15,000
Prepaid office and administrative expenses		2,500	6,500
Outstanding office and administrative expenses		4,500	1,500
Provision for income tax		5,000	6,000

14. (a) Explain the advantages of Budgetary Control.

Or

- (b) The expenses for the production of 5,000 units in a factory are given as follows:

Particulars	Per unit Rs.
Materials	50
Variable Overheads	20
Fixed Overheads (Rs.50,000)	15
Administrative expenses (5% variable)	10
Selling expenses(20% Fixed)	10
Distribution expenses (10% Fixed)	6
The total cost of sales per unit	5
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You are required to prepare a budget for the production of 7,000 units.

15. (a) From the following information find out the amount of profit earned during the year:

Fixed cost	Rs.2,50,000
Variable Cost	Rs.10 per unit
Selling price	Rs.15 per unit
Output level	75,000 units

Or

- (b) The following data are available from the records of a company:

Particulars	Rs.
Sales	60,000
Variable cost	30,000
Fixed cost	15,000

You are required to:

- (i) Calculate the effect of a 10% increase in the sale price  
(ii) Calculate the effect of a 10% decrease in the sale price

**Part C**

(5 × 8 = 40)

Answer any **five** questions.

- 16. Distinguish between Management Accounting and Financial Accounting.
- 17. Briefly explain the types of financial analysis.
- 18. (a) If Apple Company Ltd. Current ratio is 5.5:1, the Quick Ratio is 4 to 1. Inventory is Rs.30,000, what are its current liabilities?  
(b) If Orange company Ltd's inventory is Rs.60,000, total current liabilities are Rs. 1,20,000, Quick Ratio is 2 to 1, calculate the Current ratio.  
(c) If Banana company Ltd Current liabilities are Rs.25,000, the Quick ratio is 1.5:1, and inventory is Rs. 12,500, calculate current assets.
- 19. From the summary Cash amount of sunny Ltd. Prepare a Cash Flow statement for the year ended 31<sup>st</sup> March 2011 in accordance with AS3(Revised) using the direct method. The company does not have any cash equivalents.

Summary Cash Account  
(For the year ended 31.3.2011)

Particulars	Rs. (000)	Particulars	Rs. (000)
Balance on 1.4.2010	100	Payment of suppliers	4,000
Issue of equity shares	600	Purchase of fixed assets	400
Receipts from customers	5,600	Overhead expenses	400
Sale of fixed assets	200	Wages and salaries	200
		Taxation	500
		Dividends	100
		Repayment of Bank Loan	600
		Balance on 31.3.2011	300
	6,500		6,500

20. Briefly explain classifications and types of budgets.
21. From the following budget data, forecast the cash position at the end of April, May, and June.

Month	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Miscellaneous (Rs.)
February	1,20,000	84,000	10,000	7,000
March	1,30,000	1,00,000	12,000	8,000
April	80,000	1,04,000	8,000	6,000
May	1,16,000	1,06,000	10,000	12,000
June	88,000	80,000	8,000	6,000

Additional Information:

Sales: 20% realised in the month of sales, discount allowed 2%. Balance was realized equally in two subsequent months.

Purchases: These are paid in the month following the month of supply.

Wages: 25% paid in arrears the following month.

Miscellaneous expenses: paid a month in arrears.

Rent: Rs.1,000 per month paid quarterly in advance due in April.

Income Tax: First installment of advance tax Rs.25,000 due on or before 15<sup>th</sup> June

Income from investments: Rs.5,000 received quarterly, in April, July, etc.

Cash in hand: Rs.5,000 on 1<sup>st</sup> April 2014.

22. What is marginal costing? and its importance of marginal costing.

23. In a factory producing two different kinds of articles, the limiting factor is the availability of labour. From the following information, show which product is more profitable.

Particulars	Product A cost per unit	Product A cost per unit
Materials	5.00	5.00
Labour:	3.00	1.50
6 Hours @ Re.0.50		
3 Hours @Re.0.50		
Overheads. Fixed - 50% of the labour	1.50	0.75
Variable	<u>1.5</u>	<u>1.50</u>
Total	11.00	8.75
Selling Price	14.00	11.00
Profit	<u>3.00</u>	<u>2.25</u>
Total production for the month	500	600

Maximum capacity per month is 4800 hours. Give proof in support of your answer

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**R8051**

**Sub. Code**

**611202**

**M.Com. DEGREE EXAMINATION, APRIL – 2023**

**Second Semester**

**Commerce**

**PORTFOLIO AND INVESTMENT MANAGEMENT**

**(CBCS – 2022 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 1 = 10)

Answer **all** questions.

1. Investment decision making traditionally consists of two steps \_\_\_\_\_.
  - (a) Investment banking and security analysis
  - (b) Buying and selling
  - (c) Risk and expected return
  - (d) Security analysis and portfolio management
  
2. The coupon rate is another name for the \_\_\_\_\_.
  - (a) Market interest rate
  - (b) Current yield
  - (c) Stated interest rate
  - (d) Yield to maturity

3. Total risk for common stocks is:
  - (a) the sum of systematic risk and diversifiable risk
  - (b) measured by beta
  - (c) the sum of market risk and systematic risk
  - (d) the sum of diversifiable risk and unsystematic risk
  
4. Possible variation of the actual return from the expected return is termed as
  - (a) Adjusted returns
  - (b) Risk
  - (c) Probability
  - (d) Systematic return
  
5. The two alternative expected returns are compared with the help of
  - (a) Coefficient of variation
  - (b) Coefficient of deviation
  - (c) Coefficient of standard
  - (d) Coefficient of return
  
6. In expected future returns, the tighter probability distribution shows risk on given investment which is
  - (a) Smaller
  - (b) Greater
  - (c) Less risky
  - (d) Highly riskier
  
7. Which of the following statements pertaining to the Efficient Market Hypothesis (EMH) is/ are true?
  - (a) Successive short run absolute price changes are independent
  - (b) Market comprises of rational investors
  - (c) Weak Form of EMH is also known as random walk model
  - (d) All of the above

8. The markets in which the derivatives are traded, are classified as
- (a) Assets backed market
  - (b) Cash flow backed markets
  - (c) Mortgage-backed markets
  - (d) Derivative securities markets
9. The example of derivative securities is
- (a) Return backed security
  - (b) Mortgage-backed security
  - (c) Cash flow backed security
  - (d) Interest backed security
10. The combination of buying a call and a put option at the different exercise prices then it would be a
- (a) Straddle
  - (b) Strangle
  - (c) Hedge
  - (d) Bull Spread

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Distinguish between investment and speculation.

Or

- (b) Explain Primary market and secondary market.

12. (a) Describe the Beta factor.

Or

- (b) What is the interpretation of the coefficient of determination for the investor? If the coefficient of correlation for two securities is 0.7, what is the coefficient of determination?

13. (a) Mr. A has invested equal amounts of security X and Y. The expected return during the boom and depression with equal probability of occurrence are as under:

Economic condition	Expected return of	
	Security X	Security Y
Boom	6	12
Depression	15	5

Calculate expected return and standard deviation of each security.

Or

- (b) Describe the procedure for investment management process.
14. (a) What are the conditions for an efficient market? Discuss if are they met in the reality.

Or

- (b) Write about the concept and need for mutual funds.
15. (a) The current price of a stock is 200, and the continuously compounded risk-free interest rate is 4%. A dividend will be paid every quarter for the next 3 years, with the first dividend occurring 3 months from now. The amount of the first dividend is 1.50. but each subsequent dividend will be 1% higher than the one previously paid. Calculate the, fair price of a 3-year forward contract on this stock.

Or

(b) The price of an asset will either rise by 25% or fall by 40% in 1 year, with equal probability. A European put option on his asset matures after 1 year. Assume the following:

- Price of the asset today: 100
- Strike price of the put option: 130
- Put option premium: 7
- Annual effective risk-free rate: 3%

Calculate the expected profit of the put option.

**Part C**

(5 × 8 = 40)

Answer any **five** questions.

16. Describe the Concept of investment in detail.
17. Discuss the functions of Investment Management.
18. Explain why the issues of selectivity, timing and diversification are important when forming the investment portfolio?
19. If the efficient market hypothesis is true, what are the implications for the investors?
20. The following investment portfolios are evaluated by investor:

Portfolio	Expected rate of return, %	Standard deviation
A	12	15
B	10	8
C	10	9

Using Markowitz portfolio theory explain the choice for investor between portfolios A, B and C.

21. Describe the different forms of market efficiency.

22. Given the following information:
- Expected return for stock A = 18%
  - Expected return for stock B = 25%
  - Standard deviation of stock A = 12%
  - Standard deviation of stock B = 20%
  - Correlation coefficient = 1, 0.

Choose the investment below that represents the minimum risk portfolio:

- (a) 100% invest in stock A;
  - (b) 100% invest in stock B;
  - (c) 50% in stock A and 50% in stock B;
  - (d) 20% invest in stock A and 80% in stock B
  - (e) 60% invest in stock A and 40% in stock B.
23. Distinguish between historical returns and expected returns.
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**R8052**

**Sub. Code**

**611203**

**M.Com. DEGREE EXAMINATION, APRIL – 2023**

**Second Semester**

**Commerce**

**LOGISTICS MANAGEMENT**

**(CBCS – 2022 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 1 = 10)

Answer **all** questions.

1. \_\_\_\_\_ in includes design and administration to control the flow of material, WIP, and finished inventory to support business unit strategy.
  - (a) Logistic management
  - (b) Material management
  - (c) Bill of material
  - (d) None of the above
  
2. \_\_\_\_\_ and physical distribution are the two major operations of logistics.
  - (a) Supply chain management
  - (b) Logistics management
  - (c) Material management
  - (d) None of the above

3. Which of the following is not a part of 4 PL.
- (a) Control room      (b) Resource provides  
(c) Information      (d) Recycling
4. A competitive advantage can be created and achieved by logistics managers
- (a) Cost advantage      (b) Quality  
(c) Value Advantage      (d) Cost and value advantage
5. The department in the shipping company that ensures the seaworthiness of the ship is
- (a) Husbandry department  
(b) Finance department  
(c) Technical department  
(d) Operating department
6. The document that is used in imports and not in exports
- (a) Bill of entry      (b) Chart of party  
(c) Letter of credit      (d) Shipping bill
7. The intermediary who commonly works for import is
- (a) Shipping agent  
(b) Freight broker  
(c) Freight intermediary  
(d) Clearing house broker



8. The permitted three days for the goods to be kept for shipping is
- (a) 5 days                      (b) 7 days  
(c) 10 days                      (d) 15 days
9. The term used for loading and unloading heavy cargo is
- (a) Rigging                      (b) Slinging  
(c) Carnage                      (d) Forced discharge
10. How many major ports are there in India?
- (a) 10                              (b) 12  
(c) 13                              (d) 15

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the types of ports and note down the major ports in India and the world.

Or

- (b) What are the key drivers for supply chain performance?

12. (a) Why is maritime logistics relevant to supply chain management? Explain.

Or

- (b) Explain the objectives of maritime logistics.

13. (a) What do you mean by containerization? Explain the types.

Or

- (b) Explain the problem and prospects of inland container depots.

14. (a) Explain the explain MTD and CTD.

Or

(b) What are the functions of intermediaries?

15. (a) What do you mean by IATA rules?

Or

(b) Explain the need for containerization.

**Part C**

(5 × 8 = 40)

Answer any **five** questions.

16. Define logistics and explain the objectives and importance of logistics.
17. What is the supply chain? What are the fundamentals of the supply chain and why it is important?
18. What do you mean by intermediaries and explain the types of intermediaries?
19. What are chartering principles and practices and what are the types of charters?
20. What do you mean by maritime logistics and why is it relevant to global marketing? Explain.
21. What are the different types of logistic strategies? Briefly explain the role of IT in logistics.
22. Explain the problem and prospects of Air cargo transportation and the role of the road-railways in global marketing.
23. Differentiate domestic and international marketing logistics.

**R8053**

**Sub. Code**

**611204**

**M.Com. DEGREE EXAMINATION, APRIL – 2023**

**Second Semester**

**Commerce**

**GST AND CUSTOMS LAW**

**(CBCS – 2022 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Section A**

(10 × 1 = 10)

Answer **all** questions.

1. The incidence of tax on tax is called
  - (a) Tax cascading
  - (b) Tax Pyramiding
  - (c) Tax evasion
  - (d) Indirect tax
  
2. Under GST, 'value addition' refers to
  - (a) Expenses 'plus' profit
  - (b) Cost plus tax
  - (c) Cost plus tax plus profit
  - (d) Tax plus profit
  
3. UTGST is applicable when
  - (a) Sold from Union Territory
  - (c) Goods are purchased by Central Government
  - (c) Sold from one Union Territory to another Union Territory
  - (d) There is interstate supply

4. Integrated GST is applicable when
- (a) Sold in Union Territory
  - (b) Sold from one GST dealer to another GST dealer
  - (c) Sold within a state
  - (d) There is interstate supply
5. After introduction of GST import into India is
- (a) Subject to IGST plus Basic Customs Duty (BCD)
  - (b) Subject to CGST plus SGST plus BCD
  - (c) Zero rated
  - (d) SGST plus CGST plus IGST plus BCD
6. Inter-State trade is presently subject to
- (a) SGST                      (b) CGST
  - (c) Integrated GST      (d) UTGST
7. Dealers with annual turnover of Rs. 5 Crore and above must use \_\_\_\_\_ for their invoices.
- (a) Two-digit HSN code
  - (b) Four-digit HSN code
  - (c) Five-digit HSN code
  - (d) Eight-digit HSN code

8. In the case of import or export of goods, using \_\_\_\_\_ is compulsory
- (a) Two-digit HSN code
  - (b) Four-digit HSN code
  - (c) Five-digit HSN code
  - (d) Eight-digit HSN code
9. Under GST law, tax rates are determined by
- (a) Central Government
  - (b) State Government
  - (c) GST Council
  - (d) Central Government in consultation with state governments
10. The lowest tax rate under GST is \_\_\_\_\_
- (a) 0.25%
  - (b) 1%
  - (c) 0.05%
  - (d) 5%

**Section B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What were the major deficiencies of VAT system in India?

Or

- (b) What were the taxes which GST subsumed?

12. (a) What are the benefits of Goods and Services Tax (GST)?

Or

(b) Why Dual Goods and Services Tax (GST) was required?

13. (a) What is Deemed Supply? Explain with examples.

Or

(b) What are the common goods which are exempt under GST?

14. (a) Can GST be paid on reverse charge basis be considered as input tax? Explain.

Or

(b) Does input tax includes tax (CGST/IGST/SGST) paid on input goods, input services, and capital goods? Explain.

15. (a) Write a short note on the Basic Customs Duty.

Or

(b) Explain the concept of “Import” and “importer”, with reference to the provisions of the Customs Act, 1962.

### Section C

(5 × 8 = 40)

Answer any **five** questions.

16. Distinguish between composite supply and mixed supply. Explain in the context of CGST Act, 2017, the liability on composite and mixed supplies.

17. State which of the following is composite supply or mixed supply under the GST law :

(a) Sale of car with warranty coverage.

(b) Gift Rack with chocolates and books.

(c) Sale of Refrigerator with power stabilizer.

(d) Hotel T providing accommodation with complimentary breakfast.

18. State whether the following are supply of goods/services, as per GST law, with brief reasons :
- Mr. A availed the architectural services of his son living in France (free of cost) for designing his residential building and factory layout.
  - Lease of land for two-wheeler parking stand.
  - Permitting use of the registered patent for an annual fee.
  - Transfer of tenancy right by executing and registering a document.
19. Mr. AB acts as a referee in a Basketball match organized by the Sports Authority of India. He has also acted as a referee in another charity Basketball organized by a local sports club, instead of a lump sum payment. Discuss whether he is required to pay any GST.
20. Determine the taxable value of supply under GST law with respect to each of the following independent services provided by the registered persons

S. No.	Particulars	Amount (Rs.)
(a)	Fees charged for Yoga Camp conducted by a charitable trust	1,55,000
(b)	The amount charged by the cord blood bank for the preservation of stem cells	2,89,000
(c)	The amount charged by the business correspondent for the services provided to the rural branch of a bank with respect to Savings Bank Accounts	2,00,000
(d)	Amount charged for service provided by the commentator in a Cricket match to a recognized sports body	6,00,000

21. What is Input Tax Credit (ITC)? What are the conditions which are required to be fulfilled for claiming ITC?
  22. How is Custom duty calculated?
  23. Explain the provisions of determination of value under the Customs Valuation Rules in case the value declared by the importer does not represent the transaction value or Valuation of the goods imported.
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**R8054**

**Sub. Code**

**611506**

**M.Com. DEGREE EXAMINATION, APRIL – 2023**

**Second Semester**

**Commerce**

**MANAGEMENT OF HUMAN RESOURCES**

**(CBCS – 2022 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 1 = 10)

Answer **all** questions.

1. Which of the following is considered as strategic activity?  
(a) Productivity      (b) Recruitment  
(c) Planning          (d) All of the above
2. Who laid the foundation of Human Resource Management practices?  
(a) David C. McClelland  
(b) Roethlisberger and Dickinson  
(c) Peter Drucker and Douglas McGregor  
(d) Elton Mayo
3. The business side of the process begins with the strategic \_\_\_\_\_ as one of the guiding frameworks.  
(a) Policy              (b) HR  
(c) Plan                (d) All of the above

4. How has HRM become one of the highly focused jobs?
- (a) It focuses on obtaining as well as maintaining a satisfied workforce.
  - (b) It results in maximum output with the increased customer satisfaction.
  - (c) It promotes group satisfaction with individual development.
  - (d) Optimum utilization of manpower by motivation and improving efficiency.
5. What does a job specification include?
- (a) Personal characteristics
  - (b) Physical characteristics
  - (c) Psychological characteristics
  - (d) All of the above
6. What are those aspects on which the HR professionals apply the risk management techniques?
- (a) HR Competencies (b) HR Strategies
  - (c) Both (a) and (b) (d) None of the above
7. Developing characteristics of people are needed to run business in \_\_\_\_\_
- (a) Short term (b) Medium term
  - (c) Long term (d) All of the above

8. Which of the following issues tends to be well disguised?
- (a) Territorial            (b) Social  
(c) Political                (d) Economical
9. Who suggested that Human Resource Strategy isn't as effective as it was supposed to be?
- (a) Tony Groundy        (b) Peter Ducker  
(c) Anonymous            (d) John Zimmerman
10. How many factors were identified by Pettigrew and Whipp to manage the successful change?
- (a) Four                    (b) Five  
(c) Three                    (d) Six

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Describe the importance of HRM.

Or

- (b) What are the future challenges before managers?

12. (a) What is the Need for Planning?

Or

- (b) What are the Characteristics of Job Specification?

13. (a) What are the difference between Promotion and Demotion?

Or

- (b) What are the Pros and Cons of Transfers?

14. (a) Explain in detail about the Fringe Benefits.

Or

- (b) Explain in detail about the Cafeteria Approach.

15. (a) Explain in detail about Accident Prevention.

Or

- (b) Explain in detail about Employee Industrial Relations.

**Part C**

(5 × 8 = 40)

Answer any **five** questions.

16. Discuss in detail about the Human Resource Management.
17. Briefly explain the Leadership and Styles.
18. Briefly explain the Separation and Retention.
19. Explain in detail about the Employee Compensation.
20. Discuss in detail about the Human Resource Information System.

21. Explain in detail about Employee Grievances and their Redressal.
22. Briefly explain the Workers Participation in Management.
23. Watson Public Ltd Company is well known for its welfare activities and employee-oriented schemes in the manufacturing industry for more than ten decades. The company employs more than 800 workers and 150 administrative staff and 80 management-level employees.

The Top-level management views all the employees at the same level. This can be clearly understood by seeing the uniform of the company which is the Same for all starting from MD to floor level workers.

The company has 2 different cafeterias at different places one near the plant for workers and others near the Administration building. Though the place is different the amenities, infrastructure and the food provided are of the same quality. In short, the company stands by the rule of Employee Equality.

The company has one registered trade union. The relationship between the union and the management is very cordial. The company has not lost a single man day due to strike. The company is not a paymaster in that industry.

The compensation policy of that company, when compared to other similar companies, is very less still the employees don't have many grievances due to the other benefits provided by the company. But the company is facing a countable number of problems in supplying the materials in the recent past days. Problems like quality issues, mismatch in packing materials (placing material

A in the box of material B) incorrect labelling of material, not dispatching the material on time, etc.

The management views the case as there are loopholes in the system of various departments and hand over the responsibility to the HR department to solve the issue. When the HR manager goes through the issues he realized that the issues are not relating to the system but it relates to the employees. When investigated he come to know that the reason behind the casual approach by employees in work is

- (a) The company hired new employees for a higher-level post without considering the potential internal candidates.
- (b) The newly hired employees are placed with higher packages than that of existing employees in the same cadre.

Questions:

- (i) Narrate the case with a suitable title for the case. Justify your title.
  - (ii) Explain the story.
-