

**P.G. Diploma in Human Resource Management  
(Distance Education) Examination: February - 2023**

Day & Date	Semester	Subject Name	Time	Code	Marks
Wednesday 22-02-2023	I (Repeater)	Basics Accounting & Finance	03:00 PM To 06:00 PM	5311	100

Instructions: 1) Solve any 5 questions from Q1 to Q7.  
2) Please write working notes if required.  
3) Each question carry 20 Marks.

**Q.1** Prepare Trial Balance from the following information.

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Date	Particulars
1 <sup>st</sup> JAN, 2023	MR. A brings capital of ₹ 15,00,000 to invest into the Business.
5 <sup>th</sup> JAN, 2023	He taken loan from Friend Ms. X ₹ 3,00,000
7 <sup>th</sup> JAN, 2023	Purchased machinery worth ₹ 5,00,000 and paid ₹ 50,000 in cash.
10 <sup>th</sup> JAN, 2023	He spent ₹ 50,000 for purchasing of Computer and 30,000 for Furniture.
12 <sup>th</sup> JAN, 2023	Purchased Raw material of ₹ 1,50,000 and paid ₹ 50,000 in cash.
15 <sup>th</sup> JAN, 2023	Sales are ₹ 16,00,000 out which 10,000 are not paid by customer.
30 <sup>th</sup> JAN, 2023	Paid rent and salary of ₹ 55,000 and 80,000 respectively.
31 <sup>st</sup> JAN, 2023	Paid electricity and telephone charges of ₹ 2,500 and ₹ 1,700 respectively.

**Q.2** The Mars Traders Ltd., Satara given the following information as on 31<sup>st</sup> March, 2023. Prepare a) Profit and Loss Statement and b) Balance Sheet in Vertical Form.

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Particulars	₹	Particulars	₹
Land and Building	3,40,000	Share capital	8,00,000
Plant and Machinery	6,60,000	Sundry Creditors	1,20,000
Loose Tools	40,000	Reserve Fund	50,000
Preliminary expenses	20,000	Profit and Loss A/c (01-04-2022)	35,400
Furniture	29,000	Returns Outward	20,000
Calls-in-arrears	6,000	Sales	12,30,000
Cash in hand	2,000	6% Debentures of ₹ 100 each	4,00,000
5% Govt. Bonds (Tax Free)		Bank Overdraft (Secured)	50,000
Face value ₹ 40,000	36,000		
Bills Receivables	58,000		

Goodwill	36,000		
Motor Vehicles	40,000		
Sundry Debtors	83,000		
Interim Dividend	18,000		
Repairs	3,000		
Purchases	9,60,000		
Returns Inward	28,000		
Advertisement	10,000		
Audit fees	4,000		
Carriage outwards	15,000		
Wages	92,000		
Insurance	20,000		
Stock of Raw Materials (01-04-2022)	1,90,000		
General Expenses	17,000		
Debenture Interest (less tax @ 30%)	8,400		
	<b>27,15,400</b>		<b>27,15,400</b>

You are required to consider the following adjustments:

- 1) Stock of Raw Materials was ₹ 1,80,000 as on 31-03-2023.
- 2) Provide depreciation on Plant and Machinery @ 5%, Furniture @ 10%, Loose Tools @ 15% and Motor Vehicles @ 20%.
- 3) Prepaid Insurance of ₹ 2,000.

**Q.3** Profit and Loss Account of X Ltd. gives you the necessary details for the year ending 31<sup>ST</sup> March, 2023.

**20**

XLTD.

Profit and Loss Account for the year ended 31<sup>ST</sup> March, 2023.

Opening stock	50,000	Sales	10,00,000
Purchases	1,50,000	Outward Returns	5,000
Carried Inward	15,000	Closing stock	75,000
Inward Returns	10,000	Sale of Scrap	25,000
Factory power	25,000	Interest on Loan	10,000
Depreciation on (Factory)		Dividend	10,000
Plant and Machinery	18,000		
Furniture	17,000		
Salaries and Wages	1,30,000		
Printing and Stationery	20,000		
Interest on Debenture	20,000		
Depreciation on (Office)	13,000		
Computer			
Advertisement	12,000		
Bank Charges	25,000		
Provision for Tax	60,000		

Net Profit B/d.	5,60,000		
	<b>11,25,000</b>		<b>11,25,000</b>

You are required to prepare Vertical Profit and Loss Statement and calculate the following Ratios.

- 1) Gross Profit Ratio
- 2) Expenses Ratio
- 3) Operating Ratio
- 4) Net Profit Ratio
- 5) Stock Turnover Ratio.

**Q.4** M/s. Kit-Cat co. Ltd. is considering to select one project out of two alternatives projects both with the life of 5 Years and the following particulars are given:

**20**

Particulars	Years	Project A ₹	Project B ₹
Capital Investment	Year 0	2,00,000	1,00,000
Cash Flows	Year 1	60,000	50,000
	Year 2	40,000	45,000
	Year 3	40,000	30,000
	Year 4	35,000	30,000
	Year 5	40,000	20,000

The expected rate of return is 14% p.a. The present value of ₹ 1 at 14% p.a. from year 1 to 5 is as under:

Year	1	2	3	4	5
Present value factor	0.88	0.77	0.68	0.59	0.52

You are required to calculate the comparative profitability of the two projects by using net present value method and advice the management suitably.

**Q.5** The accounts of Z Ltd for the year ended 31<sup>st</sup> December, 2023, shows the following:

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Work Office Salaries	6,500
Administrative Office Salaries	12,600
Cash Discounts allowed	2,900
Carriage Outward	4,300
Carriage Inward	7,150
Bad debts written off	6,500
Repairs to Plant and Machinery	4,450
Rent, rates, taxes, Insurance etc	
Factory	8,500
Office	2,000
Sales	4,61,000
Stock of Raw materials:	
1 <sup>st</sup> Jan., 2023	48,000
31 <sup>st</sup> Dec., 2023	62,800



Materials Purchased	1,85,00
Travelling Expenses	2,100
Travelers Salaries and Commission	7,700
Productive Wages	1,26,000
Depreciation on Plant and Machinery	6,500
Depreciation on Office Furniture	300
Director's Fees	6,000
Gas and Water (Factory)	1,200
Gas and Water (Office)	400
Manager's Salary (1/4 Office and 3/4 Factory)	10,000
General Expenses	3,400

You are required to prepare a cost statement for the year ended 31st December, 2023.

**Q.6 Solve**

**20**

The standard mix to produce one unit of product is as follows:

Material A	60 units @ Rs. 15 per unit = Rs. 9,00
Material B	80 units @ Rs. 20 per unit = Rs. 1,600
Material C	100 units @ Rs. 25 per unit = Rs. 2,500
Total	240 units Rs. 5,000

During the month of April, 10 units were actually produced and consumption was as follows:

Material A	640 units @ Rs. 17.50 per unit = Rs. 11,200
Material B	950 units @ Rs. 18.00 per unit = Rs. 17,100
Material C	870 units @ Rs. 27.50 per unit = Rs. 23,925
Total	2,460 units Rs. 52,225

Calculate all material variances.

**Q.7 Write Short Notes. (Any Two)**

**20**

- Distinguish between Financial Accounting and Management Accounting.
- Capital Budgeting Techniques.
- Proforma of Cost Sheet

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Day & Date	Semester	Subject Name	Time	Code	Marks
Thursday 23-02-2023	I (Repeater)	Organizational Behavior	03:00 PM To 06:00 PM	5312	100

**Instructions:** 1) Attempt any five questions.  
2) All questions carry equal 20 marks.

- Q.1** Describe "Motivation" and the types of Motivation? Discuss Fredrick Herzberg's Hygiene theory and Maslow's "Need Hierarchy theory? 20
- Q.2** Explain the Barriers to effective communication and elaborate the ways to overcome these barriers? Highlight the types of inter-personal communication? 20
- Q.3** What is Leadership? Discuss in detail the Managerial Grid and Fiedler's contingency model of leadership? 20
- Q.4** Discuss the process and source of Conflict? Explain the Strategies for resolving inter- personal conflict? 20
- Q.5** Discuss in detail the Cognitive theory of Learning and Social Learning theory? 20
- Q.6** Define "Personality" and the types of Personality? Elaborate the factors affecting Personality development and the various Dimensions of Personality in detail? 20
- Q.7 Write Short notes. (any 2)** 20
- Stages of Group Development and Types of Groups.
  - Stereotyping and Halo effect.
  - Functions and Skills of Managers.

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Day & Date	Semester	Subject Name	Time	Code	Marks
Monday 27-02-2023	I (Repeater)	Industrial Relations Environment and Management	03:00 PM To 06:00 PM	5315	100

**Instructions: 1) Attempt any five Questions from the following.  
2) All questions carry equal 20 marks.**

- Q.1** Define "Industrial relations"? Explain the need, objectives and different approaches to Industrial relations? **20**
- Q.2** State Worker's Participation in management and its objectives? Explain role of Workers participation in India? **20**
- Q.3** Explain the Causes and types of Industrial Disputes? **20**
- Q.4** Discuss the role played by Employees, Employer and Government in maintaining industrial peace and better industrial relations in the country? **20**
- Q.5** Discuss the Role and Functions of Trade Unions. **20**
- Q.6** State the importance of "Industrial Disputes Act, 1947"? Explain the effect of industrial dispute on society, employees, employers and National economy? **20**
- Q.7 Write short notes. (Any two)** **20**
- 1) Problems faced by Trade unions.
  - 2) Factors for prevention of industrial disputes.
  - 3) Difference between Industrial Relations and Human Relations

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Day & Date	Semester	Subject Name	Time	Code	Marks
Wednesday 22-02-2023	II (Fresh/ Repeater)	Human Resource Development	11:00 AM To 02:00 PM	5321	100

**Instructions:** 1) Attempt any five questions.  
2) All questions carry equal (20) marks.

- Q.1** Explain Features, Objectives and Process of Human Resource Management? **20**
- Q.2** Explain the need and importance of Training and Development in organisations? Discuss the steps in designing a training programme and elaborate the different training methods? **20**
- Q.3** Describe features of modern Succession Planning? Elaborate the steps in Succession planning? **20**
- Q.4** Explain the Need and Process of Performance Appraisal? Discuss the different methods of Performance Appraisals? **20**
- Q.5** What is Manpower planning? Highlight the factors for manpower demand and supply forecasting? Explain the internal and external sources of recruitment? **20**
- Q.6** What is Business process Outsourcing? Explain the factors which constitute best practices in HR? Give examples of some companies following best HR practices. **20**
- Q.7 Write Short Notes. (Any Two)** **20**
- Human Resource Development Systems
  - Steps in Coaching. Types of Coaching
  - Role of HR manager in current scenario



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Day & Date	Semester	Subject Name	Time	Code	Marks
Thursday 23-07-2022	II (Fresh/ Repeater)	Behavioral Dynamics in Organizations	11:00 AM To 02:00 PM	5322	100

Instructions: 1) Attempt any five questions.  
2) All questions carry equal (20) marks.

- Q.1** Highlight the need and features of Motivation? Discuss Maslow's Hierarchy of needs theory and Mc Clelland's Need for Achievement Theory? 20
- Q.2** Describe Transactional Analysis as a theory of human behaviour? Highlight the different ego- states, basic life-positions, types of transactions and emphasize on how Transactional analysis can be beneficial to managers? 20
- Q.3** Explain the different ways of rewarding and appraising performance of employees in an organisation? Discuss some techniques undertaken by organisations to monitor and evaluate performance of employees? 20
- Q.4** Explain the phases in rational approach to Organisation Development? Discuss the pre-requisites for the success of Organisation Development process? 20
- Q.5** Discuss the need and objectives of Executive Development and the different methods of Executive Development? 20
- Q.6** Explain the need and advantages of Human Resource Information System? Discuss the steps in implementing Human Resource Information System in an organisation? 20
- Q.7 Write Short notes. (any 2)** 20
- Ways of improving Human relations.
  - Types of Compensation and new trends in Compensation while developing a pay system.
  - Herzberg's two factor theory.



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Day & Date	Semester	Subject Name	Time	Code	Marks
Friday 24-02-2023	II (Fresh/ Repeater)	Organization Theories, Structures and Design	11:00 AM To 02:00 PM	5323	100

**Instructions: 1) Attempt any five questions out of seven.  
2) All questions carry 20 marks.**

- |            |   |           |
|------------|---|-----------|
| <b>Q.1</b> | Write a note on organization structure and its types.   | <b>20</b> |
| <b>Q.2</b> | Short note on existing organization structure. Discuss policies, methods and ways for effective organization structure. | <b>20</b> |
| <b>Q.3</b> | Discuss determinates of market structures.  | <b>20</b> |
| <b>Q.4</b> | Factor effecting organizational design: Environmental and technological factors.  | <b>20</b> |
| <b>Q.5</b> | Discuss evolution of internal communication.  | <b>20</b> |
| <b>Q.6</b> | Discuss different types of organization theories.   | <b>20</b> |
| <b>Q.7</b> | Explain factor affecting organizational changes.  | <b>20</b> |

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Day & Date	Semester	Subject Name	Time	Code	Marks
Saturday 25-02-2023	II (Fresh/ Repeater)	Organization Development	11:00 AM To 02:00 PM	5324	100

**Instructions:** 1) Attempt any five Questions from the following.  
2) All questions carry equal 20 marks.

- |   |           |
|---|-----------|
| <b>Q.1</b> Explain Organizational Development and its need and purpose.               | <b>20</b> |
| <b>Q.2</b> Discuss in detail the benefits and challenges of organization development. | <b>20</b> |
| <b>Q.3</b> Which are the Organization Development Model? Explain any one in detail.   | <b>20</b> |
| <b>Q.4</b> Elucidate the role of Team building in Organization Development.           | <b>20</b> |
| <b>Q.5</b> Write a Note on any two Interventions in Organization Development.         | <b>20</b> |
| <b>Q.6</b> What are the competencies required for OD Practitioner?                    | <b>20</b> |
| <b>Q.7 Write short notes. (Any two)</b>   | <b>20</b> |
| 1) Reasons of OD Failure  |           |
| 2) Importance of Organization Development   |           |
| 3) Characteristics of Development of Organization                                     |           |

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Day & Date	Semester	Subject Name	Time	Code	Marks
Monday 27-02-2023	II (Fresh/ Repeater)	Human Recourse Planning and Human Recourse Audit	11:00 AM To 02:00 PM	5325	100

**Instructions:** 1) Attempt any five Questions from the following.  
2) All questions carry equal 20 marks.

- Q.1** What are the objectives of Manpower Planning in industry? Describe the techniques of Demand forecasting in large industries? **20**
- Q.2** What is Human Resource system? Prepare a Checklist for auditing HR System. **20**
- Q.3** How would you define the concept of Return on Investment? What is its value in HR Planning? **20**
- Q.4** What are the Various Models of Strategic planning? Explain their major characteristics. **20**
- Q.5** Define Succession Planning and its importance. **20**
- Q.6** What is HR Turnaround? Explain with definition and Example. **20**
- Q.7 Write short notes. (Any two)** **20**
- 1) Prerequisite of Manpower Planning
  - 2) Programme Evaluation
  - 3) HR Planning Tools