

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
	Sem. – I	Basics Accounting & Finance		(5311)	100

Instruction:

- I) Solve any 5 questions from Q1 to Q7.
- II) Please write working notes if required.
- III) Each question carries 20 Marks.

Q.1 Prepare Trial Balance from the following information.

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Date	Particulars
1 ST JAN, 2023	MR. Z brings capital of ₹ 15,00,000 to invest in the Business.
6 TH JAN, 2023	He took a loan from Friend Ms. B ₹ 7,00,000.
8 TH JAN, 2023	Purchased machinery worth ₹ 5,00,000 and paid ₹ 3,00,000 in cash.
10 TH JAN, 2023	She spent ₹ 70,000 for purchasing a computer and ₹ 30,000 for Furniture.
13 TH JAN, 2023	Purchased Raw material of ₹ 2,00,000 and paid ₹ 80,000 in cash.
17 TH JAN, 2023	Sales are ₹ 20,00,000, out of which ₹ 15,000 is not paid by the customer.
29 TH JAN, 2023	Paid rent and salary of ₹ 20,000 and ₹ 1,50,000 respectively.
31 ST JAN, 2023	Paid electricity and telephone charges of ₹ 2,000 and ₹ 2,500 respectively.

Q.2. From the following Trial Balance of M/s. XYZ Ltd. Prepare Trading Account, Profit and Loss Account for the year ended 31ST December, 2023, and Balance Sheet as on that date.

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Trial Balance of M/s. XYZ Ltd. as on 31ST December, 2023.

Particulars	Dr. ₹	Particulars	Cr. ₹
Drawings	40,000	Capital	5,00,000
Manager's salary	8,000	Sundry Creditors	1,00,000
Balance at Bank	60,000	Loan	1,00,000
Cash in Hand	3,000	Reserve for Bad Debts	6,000
Sundry Debtors	1,80,000	Purchase Returns	5,000
Patents	6,000	Sales	1,97,400
Plant and Machinery	2,50,000		
Land and Buildings	1,80,000		
Extension to Building	18,000		
Legal charges for acquisition of Building	7,000		
Purchases	60,000		
Stock on 01-01-2023:			
Raw Materials	12,000		
Carriage Inwards	2,400		
Wages and Salaries	54,000		
Factory Expenses	4,800		

Factory Rent and Rates	6,000		
Office Expenses	3,600		
Printing and Stationery	3,600		
Discount	2,400		
Advertisement	2,400		
Bad Debts	1,200		
Goodwill	4,000		
	9,08,400		9,08,400

Additional Information:

1. On 31ST Dec, 2023 stocks were valued as: Raw Material ₹ 50,000.
2. Outstanding Expenses - Advertisement ₹ 500 and Printing ₹ 300.
3. Depreciation is to be provided at 10% on Plant and Machinery and 20% on Patents.

Q.3. Profit and Loss Account of X Ltd. gives you the necessary details for the year ending 31ST March, 2023. 20

X LTD.

Profit and Loss Account for the year ended 31ST March, 2023.

Opening stock	1,80,000	Sales	18,00,000
Purchases	8,00,000	Outward Returns	15,000
Carried Inward	35,000	Closing stock	1,90,000
Inward Returns	20,000	Sale of Scrap	15,000
Factory power	40,000	Interest on Loan	25,000
Depreciation on (Factory)		Dividend	30,000
Plant and Machinery	10,000		
Furniture	20,000		
Salaries and Wages	1,60,000		
Printing and Stationery	40,000		
Interest on Debenture	25,000		
Depreciation on (Office)			
Computer	10,000		
Advertisement	85,000		
Bank Charges	40,000		
Provision for Tax	50,000		
Net Profit B/d.	5,60,000		
	20,75,000		20,75,000

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

- a. Gross Profit Ratio.
- b. Expenses Ratio
- c. Operating Ratio
- d. Net Profit Ratio
- e. Stock Turnover Ratio.

Q.4. The following information has been extracted from the books of ABC & Co. for the month ending January 31, 2023

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Particulars	Amount
Raw Material (as on January 01, 2023)	54000
Work-in-Progress (as on January 01, 2023)	27500
Finished Goods (as on January 01, 2023)	61500
Raw Material (as on January 31, 2023)	48500
Work-in-Progress (as on January 31, 2023)	24750
Finished Goods (as on January 31, 2023)	66750
Material Purchased	280000
Carriage Inward for Raw Material	2150
Material destroyed by fire	6650
Productive Wages	175000
Wages of Storekeeper	7500
Depreciation on Machinery	8200
Factory Rent	14000
Electricity Bill of Factory	6700
Renovation of Factory Premises	9300
Machinery Repairs and Maintenance	2500
Office Cleaning	900
Depreciation on Office Computers	3500
Office Telephone Bill	650
Office Manager's Salary	11000
Office Stationery	1700
Fuel in Office Car	2750
Legal Charges	850
Salesperson Salary	7750
Warehouse Rent	4500
Freight Outwards	550
Depreciation of Delivery Van	2350
Showroom Rent and Taxes	8500
Advertisement	5000

Other Information:

1. Profit or loss, if the sales amounted to Rs. 661800.
2. Note that, 13236 units were manufactured in January 2023.
Prepare Cost Sheet.

Q.5. Y. Ltd. have the following Trial Balance as at 31st March 2023. You are required to prepare Vertical Profit and Loss Statement and Vertical Balance Sheet.

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Trading and Profit and Loss A/c for the year ending 31-3-2023

Particulars	₹	Particulars	₹
To Opening Stock	25,000	By Sales	6,25,000
To Purchases	5,00,000	By Closing Stock	25,000
To Gross Profit c/d	1,25,000		
Total	6,50,000		6,50,000

To Depreciation on Assets	50,000	By Gross Profit b/d	1,25,000
To Other Expenses	30,000	By Returns from Assets	80,000
To Tax	40,000		
To Net Profit	85,000		
Total	2,05,000		2,05,000

Balance Sheet as on 31-3-2023

Liabilities	₹	Assets	₹
Share Capital	2,74,000	Cash	5,000
Sundry Creditors	80,000	Debtors	1,00,000
Bank Overdraft	25,000	Stock	25,000
Tax Provision	40,000	Let-out Assets Cost	4,00,000
Less Tax Paid	39,000	Less : Depreciation	1,50,000
	1,000		2,50,000
Total	3,80,000		3,80,000

Q.6. Solve (A and B)

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- A. The XYZ Co. started a manufacturing business and produces a standard mix of one unit of a product with the following standard costs:

Material A: 80 units @ ₹ 30 per unit
 Material B: 60 units @ ₹ 25 per unit
 Material C: 120 units @ ₹ 18 per unit

During the month of May, 15 units were actually produced, and the consumption was as follows:

Material A: 600 units @ ₹ 25 per unit
 Material B: 700 units @ ₹ 22 per unit
 Material C: 800 units @ ₹ 20 per unit
 Calculate all material variances.

- B. The ABC Ltd. manufactures a product, and the standard direct labour cost of producing one unit is Rs. 300, which involves the following:

Type of Workers	Hours	Rate (Rs.)	Amount (Rs.)
A	60	4.50	270
B	40	5.50	220
Total	100		490

During a period, 120 units of the product were actually produced, and the actual labour cost was as follows:

Type of Workers	Hours	Rate (Rs.)	Amount (Rs.)
A	6,000	3.00	18,000
B	4,500	6.00	27,000
Total	10,500		45,000

Calculate:

1. Labour Cost Variance

2. Labour Rate Variance
3. Labour Efficiency Variance

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

20

- A. Distinguish between Financial Accounting and Cost Accounting.
B. Capital Budgeting Techniques.
C. Marginal Cost.

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Friday 22-12-2023	Fres/Repeater Sem I	Taxation/Business Law	3 HRS	5314	100

- Note: 1. Solve Any 2 from Questions FROM Q.1 TO Q.3 and Solve Any 2 from Questions FROM Q.4 TO Q.6.
2. Q.7. IS COMPULSORY.

Q. 1. Solve A and B (20 M)

A. Mr. Yalwik is an Indian Citizen. He visits various countries for the purpose of his Business. Following are the details of his visits out of India.

Name of the Country	Date of Departure from India	Date of Arrival in India
a Paris (for the First Time)	10.03.2019	15.06.2021
Australia	20.07.2021	02.09.2021
Canada	05.12.2021	08.03.2022
Brazil	10.04.2021	20.07.2021
Singapore	25.08.2021	10.10.2021
USA	15.01.2022	20.04.2022

Determine his residential status for the Assessment Year 2022-23.

B. Bhavik earns the following income during the financial year 2021-22:

- Interest paid by an Indian company but received in Paris 3,00,000
- Pension from former employer in India, received in Brazil 10,000
- Profits earned from business in Tokyo which is controlled in India, half of the profits being received in India 60,000
- Income from agriculture in New Zealand and remitted to India 15,000
- Income from property in Canada and received there 12,000
- Past foreign untaxed income brought to India 25,000

Determine the total income of 'B' for the assessment year 2022-23 if he is (i) Resident and ordinarily resident, (ii) Not ordinarily resident, and (iii) Non-resident in India.

Q.2. What is Income? Explain various Scope of total Tax? (20M)

Q.3. Explain Heads of Income Tax. (20M)

Q.4. Define the term Proposal in detail and how Proposal is revoked? (20M)

Q.5. Define the term Consideration in detail and explain contract without Consideration is Null and Void. (20M)

Q.6. Explain in details who is competent to Contract. (20M)

Q.7. Short notes (attempt any 2)

(20M)

1. Assessment Year and Previous Year.
2. Residential Status.
3. Capacity to contract under Indian Contract Act, 1872.
4. Coercion & Undue influence
5. Fraud & Misrepresentation

Day & Date	Semester	Subject	Time	Code	Max marks
19-12-2023	II	Human Resource Development	11.00am to 2.00pm	5321	100

Instructions: I. Attempt any **FIVE** questions.

II. All questions carry equal **(20)** marks

Q.1 Explain the different areas identified under the Human Resource Management (HRM) model in detail? Highlight the role of HR manager in current scenario?

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?

Q.3 Describe features of modern Succession Planning? Elaborate the steps in Succession planning?

Q.4 What is Manpower planning? Highlight the factors for manpower demand and supply forecasting? Explain the sources of recruitment?

Q.5 Explain the Strategies for Improvement in quality of working life (QWL) of employees? Highlight the Strategies for Convenient work plans of employees in an organization?

Q.6 Explain the Need and Process of Performance Appraisal? Discuss the different methods of Performance Appraisals

Q.7 Write short notes (any 2)

a) Business Process Outsourcing.

b) Human Resource Development (HRD) Systems.

c) Steps in Coaching. Types of Coaching

Day & Date	Semester	Subject	Time	Code	Max marks
Wednesday 20-12-2023	II Fresh/Repeater	Behaviour Dynamics in Organisations	11.00am to 2.00pm	5322	100

Instructions: I. Attempt any **FIVE** questions.

II. All questions carry equal **(20)** marks

Q.1 Highlight the need and features of Motivation? Discuss Maslow's Hierarchy of needs theory and Herzberg's two factor theory?

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?

Q.3 What are the objectives of effective Compensation Management? Explain the different types of compensation and highlight the new trends in Compensation?

Q.4 Explain the different ways of rewarding and appraising performance of employees in an organisation? Discuss some techniques undertaken by organisation to monitor and evaluate performance of employees?

Q.5 Explain the need, importance and objectives of Management/Executive Development? Describe the on-the job and off-the job methods of Management/Executive development?

Q.6 Discuss "Organisational Change" and how it takes place at micro and macro level in organizations in detail?

Q.7 Write Short Notes (any 2)

- Need and Advantages of Human Resource Information System.
- Quality Circle and Kaizen
- Mentoring

P.G. Diploma in Human Resource Management
(Distance Education) Examination: November 2023

Day and Date	Semester	Subject Name	Time	Code	Marks
21/12/2023	II Fresh/ Repeater	Organizational Theories, Structure and Design	11:00a m To 2:00	5323	100

Instructions 1) Attempt any five Question of seven

2) All Questions carry 20 Marks each

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- Q.1) Write the types of Organisational Structure. (20)
- Q.2) What is Organizational Analysis? Explain its Characteristics. (20)
- Q.3) Explain the forms of Market Structure and features of Monopoly. (20)
- Q.4) What are technological factors Responsible for Organizational Design? (20)
- Q.5) What are points to be considered for Employment Relationship. (20)
- Q.6) Explain the Principles of Organizational Design. (20)
- Q.7) Explain the Traditional Theories of Organizational structure. (20)

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Friday 22-12-2023	Sem. – II Fresh	Organisation Development		(5324)	100

Instruction:

- I) Write any 5 questions from Q1 to Q7.
- II) Each question carries 20 Marks.

- Q.1. Explain Organisational Development and Its Characteristics and importance.
- Q.2. Discuss in detail the Objectives and Values of organisation development.
- Q.3. What are the Organisation Development's Limitations and failure.
- Q.4. Explain the role of Success in Organisation Development.
- Q.5. Write a Note on Organisation Process.
- Q.6. What are the competencies required for OD Practitioner?
- Q.7. Short Notes (Any 2)
 - A) Need and Purpose of OD.
 - B) Any One Model of OD.
 - C) Benefits of OD.

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Saturday 23-12-2023	Sem. – II Fresh Repeater	Human Resource Planning and Audit	3 Hrs	(5325)	100

Instruction:

- I) Write any 5 questions from Q1 to Q7.
- II) Each question carries 20 Marks.

- Q.1. What are the objectives of Manpower Planning in Industry? Describe the techniques of supply forecasting?
- Q.2. Define competency. What are the different types of competencies required for HR Audit.
- Q.3. Explain in Detail the implementation of process of Return on Investment?
- Q.4. Define Strategic Planning. What are the components of strategic planning?
- Q.5. What are the components for preparing roadmap of succession planning?
- Q.6. What are the essential characteristics for writing HR audit report?
- Q.7. Short Notes (Any 2)
 - A) Systematic Inventory of Manpower.
 - B) SWOT Analysis.
 - C) Pool Model.

Day & Date	Semester	Subject	Time	Code	Max marks
Saturday 23-12-2023	Fresh I(Repeater)	Industrial Relations Environment and Management	3.00pm to 6.00pm	5315	100

Instructions: I. Attempt any **FIVE** questions.

II. All questions carry equal **(20)** marks

Q.1 Define "Industrial relations"? Explain the need, objectives and different approaches to Industrial relations?

Q.2 Discuss the need and objectives of Trade Unions? Explain the types of Trade unions and the Problems faced by them?

Q.3 State the importance of "Industrial Disputes Act, 1947"? Explain the effect of industrial dispute on society, employees, employers and National economy?

Q.4 Discuss the role played by employees, employer and Government in maintaining industrial peace and better industrial relations in the country?

Q.5 Explain the different causes of Industrial Disputes? Discuss the factors for prevention of industrial disputes that will result in maintaining industrial peace?

Q.6 Highlight the importance of Trade Unions? Elaborate the role and functions of trade unions?

Q.7 Short notes (any 2)

- Collective bargaining
- Types of Industrial disputes.
- Difference between Industrial Relations and Human Relations