

P. G Diploma in Human Resource Management  
Examination: May 2024  
(Distance Education)

Day and Date	Semester	Subject Name	Time	Code	Marks
Monday 13/05-2024	I (Fresh / Repeater)	Basic Accounting and Finance	11.00 AM To 02.00 PM	5311	100

- Instructions: 1) Attempt any five questions from Q.1 to Q.7  
2) All questions carry equal (20) marks.  
3) Please write working notes, if required.

Q.1 Prepare Trial Balance from the following information. 20

Date	Particulars
1 <sup>st</sup> Jan 2024	Mrs. A brings capital of ₹ 10,00,000 to invest in the business.
6 <sup>th</sup> Jan 2024	She has taken a loan from her friend Ms. X ₹ 2,00,000
10 <sup>th</sup> Jan 2024	<u>Purchased machinery worth ₹ 4,00,000 and paid 60,000.</u>
15 <sup>th</sup> Jan 2024	<u>She spent ₹ 50,000 for purchasing of Computer and ₹ 25,000 for Printer.</u>
18 <sup>th</sup> Jan 2024	<u>Purchased raw material for ₹ 1,00,000 and paid ₹ 40,000.</u>
22 <sup>nd</sup> Jan 2024	<u>Sales are ₹ 12,00,000 out of which ₹ 20,000 are not paid by the customers.</u>
30 <sup>th</sup> Jan 2024	<u>Paid rent and salary of ₹ 10,000 and ₹ 25,000 respectively.</u>

Q.2 From the following trial balance, prepare Trading, Profit and Loss Account and Balance Sheet for the year ended 31<sup>st</sup> March, 2024. 20

Particulars	Debit ₹	Credit ₹
Drawings and Capital	12,000	2,32,000
Goodwill	28,000	
Land	12,000	
Building	1,00,000	
Machinery	65,000	
Furniture	17,000	
Stock 1/4/2023	18,500	
Purchases and Sales	2,43,000	4,32,000
Returns	7,000	6,000
Carriage Inwards	8,500	
Carriage Outwards	3,500	
Advertisement	2,100	
Office Expenses	8,900	
Bad Debts	1,500	
Discounts	3,100	1,600
Cash in hand	2,800	

Balance with bank	15,200	
Insurance	2,400	
Salaries	12,000	
Printing and stationery	3,500	
Office Rent	15,000	
Wages	16,600	
Postage	4,000	
Debtors and Creditors	95,000	25,000
<b>Total</b>	<b>6,96,600</b>	<b>6,96,600</b>

Additional information:

1. Unsold stock of goods represent cost ₹ 37,000
2. Outstanding salary ₹ 4,500 is to be adjusted.
3. Prepaid insurance ₹ 1,000 is to be adjusted.
4. Depreciate machinery and furniture at 12% p.a. and 10% p.a. resp.

Q.3 Profit and Loss Account of Reliable Ltd gives you the necessary details for the year ending 31<sup>st</sup> March 2024. 20

Reliable Ltd  
Profit and Loss Account for the year ended 31/3/2024.

Particulars	₹	Particulars	₹
To Opening Stock	1,00,000	By Sales:	
To Purchases	2,20,000	Cash	60,000
To Wages	60,000	Credit	3,40,000
To Factory Overheads	40,000	By Stock at end	1,20,000
To Gross Profit c/d	1,00,000		
<b>Total</b>	<b>5,20,000</b>	<b>Total</b>	<b>5,20,000</b>
To Administrative Exp	15,000	By Gross Profit b/d	1,00,000
To Selling and Dist Exp	10,000	By Dividends	2,000
To Interest	4,000	By Profit on Sale of	
To Provision for Tax	35,200	Machinery	40,000
To Loss on Sale of			
Furniture	1,000		
To Depreciation on Plant	12,000		
To Net Profit	64,800		
<b>Total</b>	<b>1,42,000</b>	<b>Total</b>	<b>1,42,000</b>

You are required to prepare Vertical Profit and Loss Statement and calculate:

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

Q.4 From the following particulars prepare Cost Sheet:

Particulars	₹
Opening Stock of Raw Materials	1,10,000
Purchases of Raw Materials	8,25,000
Carriage Outwards	28,500
Direct Wages	4,21,400
Direct Power	25,840
Technical Director's Salary	40,590
Factory Rent	10,140
Sale of Scarp	1,460
Depreciation on Factory Buildings	75,200
Closing Work in Progress	1,20,260
Factory Stationery	12,340
Opening Stock of Finished Goods	45,280
Closing Stock of Raw Materials	36,920
Fees to Brand Ambassador	2,00,000
Stationery and Printing	12,200
Staff Salary	6,30,000
Office Rent	60,000
Free Sample	20,320
Closing Stock of Finished Goods	50,240

Sales are made to earn profit at 10% on cost price. Find Sales

Q.5 M/s Brew-Bakes 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	0	2,00,00	1,00,00
Cash Flows	1	6,000	5,000
	2	4,000	4,500
	3	4,000	3,000
	4	3,500	3,000
	5	4,000	2,000

The expected rate of returns is 14% p.a. The present value of ₹ 1 at 14% p.a. from years 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 the net present value method and advice the management suitably.

Q.6 Solve.

A. A Manufacturing concern, which has adopted standard costing, furnishes the following information:

Standard

Material for 70 kg. finished products : 100 kg  
Price of Material : ₹ 1 per kg.

Actual

Output : 2,10,000 kg.  
Material used : 2,80,000 kg.  
Cost of Material : ₹ 2,52,000.

Calculate:

1. Material Usage Variance
2. Material Price Variance
3. Material Cost Variance

B. The XYZ Ltd. Manufactures a product and the standard direct labour cost of producing 1 unit is ₹ 310 which involves the following:

Type of Workers	Hours	Rate ₹	Amt ₹
A	50	3	150
B	40	4	160
Total	90		310

During a period, 100 units of the product were actually produced and the actual labour cost was as follows:

Type of Workers	Hours	Rate ₹	Amt ₹
A	5,200	2.5	13,000
B	3,900	5	19,500
Total	5,100		32,500

Calculate:

1. Labour Cost Variance
2. Labour Rate Variance
3. Labour Efficiency Variance

Q.7 Write Short Notes: (any two)

20

1. Distinguish between Financial Accounting and Management Accounting
2. Discounted Cash Flow Technique.
3. Marginal Cost.



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DAY & DATE	SEMESTER	SUBJECT	TIME	SUBJECT CODE	MAXIMUM MARKS
Wednesday 14/05/2024	I	Human Resource Development	11:00 a.m. TO 2.00 p.m.	5321	100

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

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

Q.1 Explain Features, Objectives and Process of Human Resource Management?

Q.2 Explain the need and importance of Training and Development in organizations?  
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 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.5 Explain the steps in Coaching process? Explain the different types of Coaching?

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) Role of HR manager in current scenario.

b) Career Development Programs.

c) Total Quality management (TQM) and Quality circles.

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DAY & DATE	SEMESTER	SUBJECT	TIME	SUBJECT CODE	MAXIMUM MARKS
Wednesday 15/05/2024	I	Organizational Behavior	11:00 a.m. TO 2.00 p.m.	5312	100

**Instructions:** I. Attempt any **FIVE** questions.  
II. All questions carry equal **(20)** marks

Q.1 What are the types of Motivation? Explain Mc Gregor's Theory X, Theory Y and Mc Clelland's Needs theory?

Q.2 Explain the principles of learning? Discuss the Classical and Operant conditioning learning theories?

Q.3 Explain why people join groups and the different type of groups? Highlight the pitfalls identified with groups formed?

Q.4 Explain the factors affecting Personality development? Elaborate the Dimensions of personality and the theories of Personality in detail?

Q.5 State the barriers to effective communication and elaborate the ways to overcome these barriers? Explain the factors influencing organisational communication?

Q.6 Explain the essentials for effective Team building? Describe the Stages of Team building?

Q.7 Short notes (any2)

- a) Maslow's Hierarchy of needs
- b) Types of Communication flows in organisations
- c) Managerial Grid

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DAY & DATE	SEMESTER	SUBJECT	TIME	SUBJECT CODE	MAXIMUM MARKS
Wednesday 16/05/2024	I	Human Resource Management	11:00 a.m. TO 2.00 p.m.	5313	100

**Instructions:** I. Attempt any **FIVE** questions.  
II. All questions carry equal **(20)** marks

Q. 1 Explain the Scope and Functions of Human Resource Management? State the Challenges faced by Human Resource Management? (20)

Q.2 Highlight the Monetary and Non-Monetary factors for Motivation in detail? (20)

Q.3 Explain Maslow's "Needs Hierarchy Theory"? Elaborate Theory X and Theory Y in detail? (20)

Q.4 Define "Recruitment"? Explain the Sources of Recruitment? Elaborate the Process of Selection of Candidates? (20)

Q.5 Explain the Need and Process of Manpower Planning? State the importance of Job Analysis?

Q.6 Explain Mc Clelland's Theory of needs and Fredrick Herzberg's Motivation-Hygiene theory? (20)

Q7 Write Short Notes (any 2) (20)

1. Approaches to Human Resource Management.
2. Role of Personnel manager in organization
3. Job Description

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DAY & DATE	SEMESTER	SUBJECT	TIME	SUBJECT CODE	MAXIMU MARKS
Wednesday 17/05/2024	I	Business Law and Taxation	11:00 a.m. TO 2.00 p.m.	5314	100

Instructions :- 1) Question 1 is Compulsory

2) Attempt any Four Questions from Q.2 to Q.7

Q- 1) a) All Contracts are agreement but All agreement are not contract explain in detail. 15 M

b) Explain scope of Income tax 5 M

Q.2) a) What do you Mean by Assessment Year and Previous Year? explain it in detail. 15M

b) Write short note on Coercion 5 M

Q.3) a) Define Proposal in detail and explain mode of revocation of Proposal 10 M

b) Explain the term Person and Income as per the Income tax Act 1961 in detail. 10 M

Q.4) a) Mr. Rahul is Accountant in Cybertech Ltd. The Following detail are available regarding his income. 15 M

Particular	Amount
Salary Received ( Per Month)	20,000
Arrears of Salary Received	50,000
Rent free Accommodation Provided by employer perquisite value	80,000
Travelling Allowance per Month	2000
Professional Tax Deducted from Salary	2500
Dearness Allowance ( Per Month)	4000

calculate Taxable Salary for the Previous year 2022-23

b) Whether minor is competent to contract pl explain in detail 5 Marks



**Q.5) a) Define Consideration and explain Contract without Consideration is null and Void 10 M**  
b) Miss Ashwini Owns a house in Mumbai is which is let out. Detail of which are as under: 10 M

1) Actual Rent Received	per Month	50,000
2) Municipal Value	Annual	6,20,000
3) Fair Rent	Annual	7,00,000
4) Municipal Tax Paid	per Month	6,000
5) Repairs and Maintenance	per Month	5,000
6) Electricity Expenses	per Month	2,000
7) Expenses on Collection of rent	Annual	40,000

**CULCULATE TAXABLE INCOME FROM HOUSE PROPERTY.**

**Q.6) a) Miss Sheetal has purchased a home on 1<sup>st</sup> October 1969 at 80,000. The fair Market Value as on 1<sup>st</sup> April 1981 was Rs 2,50,000. She improved the home by Spending Rs 15000 in the year 1990-91 and Rs. 45,000 in the year 2008-2009.**

**She sold the property in June 2013 at Rs 35,00,000 and paid brokerage Rs 40,000 15 M**

**CULCULATE CAPITAL GAIN. If Cost inflation index is as follow**

1981-82	100	1990-91	182
2008-9	582	2011-12	785
2013-14	939		

**b) Write note on how Contract is discharged**

**5 M**

**Q.7) Write short notes (ANY 4)**

**20 M**

I) Coercion

II) Short term Capital Gain

III) Breach of Contract

IV) Advance Tax

V) Assesse

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DAY & DATE	SEMESTER	SUBJECT	TIME	SUBJECT CODE	MAXIMUM MARKS
Wednesday 18/05/2024	I	Industrial Relations Environment & Management	11:00 a.m. TO 2.00 p.m.	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? Highlight the role and functions of trade unions?

Q.3 Explain the types of Industrial Disputes and highlight the factors/conditions for prevention of industrial disputes that will help in maintaining industrial peace?

Q.4 State the importance of “Industrial Disputes Act, 1947”? Explain the effect of industrial dispute on society, employees, employers and National economy?

Q.5 State Worker’s Participation in management and its objectives?  
Explain role of Workers participation in India?

Q.6 Discuss the role played by employees, employer and Government in maintaining industrial peace and better industrial relations in the country?

Q.7 Short notes (any 2)

- a) Problems faced by Trade unions.
- b) Causes of Industrial disputes.
- c) Types of Trade unions.