

P.G.Diploma in Human Resource Management (Distance Education)December-2024

Day & Date	Semester	Subject Name	Time	Code	Max Marks
Tuesday 10/12/2024	I (Repeater)	Basics Accounting & Finance	03.00 p.m.to 06.00 p.m.	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.

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

Q.2 Profit and Loss Account of Reliable Ltd gives you the necessary details for the year ending 31st March 2024.

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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		
Total	5,20,000	Total	5,20,000
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		
Total	1,42,000	Total	1,42,000

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.3 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.4 From the following trial balance, prepare Trading, Profit and Loss Account and Balance Sheet for the year ended 31st 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
Total	6,96,600	6,96,600

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.5 From the following particulars prepare Cost Sheet:

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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.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)

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

Day & Date	Semester	Subject Name	Time	Code	Max Marks
Wednesday 11/12/2024	I (Repeater)	Organizational Behavior	03.00 p.m.to 06.00 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 Herzberg's Motivation-hygiene theory.
- Q.2 Explain the Principles of Learning? Elaborate Social Learning theory.
- 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 Explain the Barriers to effective communication and elaborate the ways to overcome these barriers?
- Q.6 Explain Process of Conflict and elaborate the Strategies to resolve inter-personal conflicts?
- Q.7 Short notes (any2)

- Maslow's Hierarchy of needs
- Stereotyping and Halo effect
- Stages of Team building

P.G.Diploma in Human Resource Management (Distance Education)December-2024

Day & Date	Semester	Subject Name	Time	Code	Max Marks
Thursday 12/12/2024	I (Repeater)	Human Recourse Management	03.00 p.m.to 06.00 p.m.	5313	100

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

II. All questions carry equal (20) marks

Q.1 Explain the Scope and Importance of Human resource management? Highlight the approaches of Human resource management (20)

Q2 Explain Maslow's "Needs Hierarchy Theory"? Elaborate Theory X and Theory Y in detail? (20)

Q3 Highlight the Monetary and Non-Monetary factors for Motivation in detail? (20)

Q.4 Explain the need and process of Manpower planning? (20)

Q5 Highlight the need for Personnel Policies in an organization? Explain the Personnel administration and responsibility in an organization? (20)

Q.6 Explain the Sources Of Recruitment? Elaborate the Process of Selection of Candidates in an organization?

Q.7 Write Short notes (any 2) (20)

1. Job Description
2. Role of Personal manager in an organization
3. Fredrick Herzberg's Motivation-Hygiene theory

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Friday 13/12/2024	I (Repeater)	Business Law and Taxation	03.00 p.m.to 06.00 p.m.	5314	100

Instructions :- **1) Question 1 is Compulsory**

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

Q-1) a) Define consideration and whether strange to contract can sue? and explain contract without consideration is null and void 10 M

b) What do you Mean by Assessment Year and Previous Year? explain it in detail. 10 M

Q-2) a) Compute the taxable salary of Mr. Rakesh for the assessment year 2022-23 15 M

Using following information

- 1) Basic salary of Rs 18,000 per month
- 2) Dearness Allowance of Rs 4,000 per month
- 3) Bonus Rs 15,000
- 4) Commission Received Rs 10,000
- 5) Professional Tax paid Rs 25,00 per month
- 6) Rent free Accommodation facility Rs 8,000 per month
- 7) Hotel Bill of Mr. Rakesh paid by the Company 5,000.

Calculate Taxable Salary for the assessment year 2022-23

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. Siddhesh owns a house in Mumbai which is let out 10 M

- 1) Fair Rent of House is RS 1,20,000
- 2) Municipal valuation is Rs 1,50,000
- 3) Actual Rent Received is Rs 15,000 per month
- 4) He makes following expenses in respect of the house property

Fare Insure	3,000
Municipal Taxes paid Mr. Siddhesh	5,000
Repair	8,000
Collection Charges	250
Expenses on Collection of rent	5,000

CUMULATE TAXABLE INCOME FROM HOUSE PROPERTY

b) Define Consideration and explain Contract without Consideration is null and Void 10 M

Q-5) 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-6) a) Miss Rekha sold a house in March 2016 for Rs 50,00,000. This house was Purchased in 1978 for Rs 15,000. The Fair Valuation of this House on 01-04-1981 was Rs 30,000. 10 M

She has added two rooms to this house in June 1990 & had spend Rs 1,00,000 for the same

Brokerage paid to the agent for selling the house Rs 20,000

Calculated her Capital gain Considering cost living index as under

Financial Year	Index
1981-82	100
1990-91	182
2015-16	1081

b) Explain Breach of Contract in Detail 10 M

Q-7) Write short notes (ANY 4) 20 M

I) Whether minor is competent to contract pl explain in detail

II) Total Income

III) Breach of Contract

IV) Assesse

V) long term Capital gain

Day & Date	Semester	Subject Name	Time	Code	Max Marks
Saturday 14/12/2024	I (Repeater)	Industrial Relations Environment & Management	03.00 p.m.to 06.00 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 role played by employees, employer and Government in maintaining industrial peace and better industrial relations in the country?
- Q.3 Discuss the need and objectives of trade unions? Elaborate the role and functions of trade unions?
- 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 Explain the causes of Industrial disputes? Discuss the factors for prevention of industrial disputes that will result in maintaining industrial peace?
- Q.6 Discuss the types of Trade Unions? Highlight the problems faced by Trade Unions?
- Q.7 Write short notes (any 2)
 - a) Difference between Industrial Relations and Human Relations.
 - b) Types of Disputes
 - c) Collective Bargaining.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Tuesday 10/12/2024	II (Fresh/ Repeater)	Human Resource Development	11.00 a.m.to 02.00 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?
Elaborate the HR subsystems.

Q.2 Highlight the Need and Process of Performance Appraisal? Explain the
Performance Appraisal methods and suggestions for improving Performance
Appraisals?

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

Q.4 Elaborate the importance of Training and Development in organizations?
Discuss the steps in designing a training programme and the different methods
of training?

Q.5 What is Business process outsourcing? Explain the factors which constitute best
practices in HR? Give examples of some companies following best HR
practices?

Q.6 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.7 Short notes

1. Steps in coaching. Types of Coaching.
2. Manpower Demand and Supply forecasting.
3. Job Enlargement and Job Enrichment.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Wednesday 11/12/2024	II (Fresh/ Repeater)	Behavioral Dynamics in Organizations	11.00 a.m.to 02.00 p.m.	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 Mc Clelland's Need for Achievement 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 Explain the different ways of rewarding and appraising performance of employees in an organization? Discuss some techniques undertaken by organizations to monitor and evaluate performance of employees?

Q.4 Explain the phases in rational approach to Organization Development? Discuss the pre-requisites for the success of Organization Development process?

Q.5 Discuss the need and objectives of Executive Development and the different methods of Executive Development?

Q.6 What are the objectives of effective Compensation Management? Explain the different types of compensation and highlight the new trends in Compensation?

Q.7 Write Short notes (any 2)

a) Ways of improving Human relations.

b) Quality circle and Kaizen

c) Herzberg's two factor theory.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Thursday 12/12/2024	II (Fresh/ Repeater)	Organization Theories, Structure and Design	11.00 a.m.to 02.00 p.m.	5323	100

Instructions 1) Attempt any five Question of seven

2)All Questions carry 20 Marks each

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- Q.1) Explain the Functional and its features Organization in details. (20)
- Q.2) Explain in Details Organizational Analysis and its Characteristics. (20)
- Q.3) Explain in details Determinants of Market Structure. (20)
- Q4) Explain the Impact of Technological Changes in Organizational Management. (20)
- Q.5) What is Internal Communication Professional? (20)
- Q.6) What is Formal Organizational Design and Structure? (20)
- Q.7) Explain in details Scientific Management Theory. (20)

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Friday 13/12/2024	II (Fresh/ Repeater)	Organization Development	11.00 a.m.to 02.00 p.m.	5324	100

Instructions: 1) Attempt any five questions from Q.1 to Q.7
2) All questions carry equal (20) marks.

- Q.1 What is Organisational Development. Explain characteristics of OD.
Q.2 Explain different objectives and values of Organisation Development.
Q.3 Which are the Organisation Development model? Explain any one in detail.
Q.4 Explain different competencies required for OD practitioners.
Q.5 Explain role of teambuilding in Organisation Development.
Q.6 Explain any two interventions in Organisation Development.

Q.7 Write a short note (any 2)

1. Organisation Development failure.
2. Need and purpose of Organisation Development.
3. Data collection methods.

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Day & Date	Semester	Subject Name	Time	Code	Max Marks
Saturday 14/12/2024	II (Fresh/ Repeater)	Human Recourse Planning and Human Recourse Audit	11.00 a.m.to 02.00 p.m.	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 Demand forecasting in large industries?
- Q.2. Explain the Functional Roles of Human Resource in Audit.
- Q.3. What are the Factors affecting H R Planning?
- Q.4. Define Strategic Planning. What are the components of Strategic Planning?
- Q.5. Define Succession Planning and its importance and challenges.
- Q.6. What is HR Turnaround? Explain with definition and Example.
- Q.7. Short Notes (Any 2)
 - A) Prerequisites of Manpower Planning.
 - B) Pool model.
 - C) Distinguish Between Traditional and Strategic Succession Planning