

Day & Date	Semester	Subject Name	Time	Code	Max.Mark
Tuesday 04-07-2023	I	Basics Accounting & Finance	11.00 a.m. to 02.00 p.m.	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. 20

Date	Particulars
1 <sup>st</sup> JAN, 2023	MR. Y brings capital of ₹ 10,00,000 to invest into the Business.
4 <sup>th</sup> JAN, 2023	He taken loan from Friend Ms. A ₹ 5,00,000
6 <sup>th</sup> JAN, 2023	Purchased machinery worth ₹ 4,00,000 and paid ₹ 2,00,000 in cash.
9 <sup>th</sup> JAN, 2023	She spent ₹ 50,000 for purchasing of Computer and 20,000 for Furniture.
12 <sup>th</sup> JAN, 2023	Purchased Raw material of ₹ 1,00,000 and paid ₹ 40,000 in cash.
16 <sup>th</sup> JAN, 2023	Sales are ₹ 15,00,000 out which 10,000 are not paid by customer.
28 <sup>th</sup> JAN, 2023	Paid rent and salary of ₹ 15,000 and 1,20,000 respectively.
31 <sup>st</sup> JAN, 2023	Paid electricity and telephone charges of ₹ 1,500 and ₹ 1,700 respectively.

**Q.2.** From the following Trial Balance of M/s. Pravin Ltd. Prepare Trading Account, Profit and Loss Account for the year ended 31<sup>st</sup> December, 2023 and Balance Sheet as on that date. 20

**Trial Balance of M/s. Pravin Ltd. as on 31<sup>st</sup> December, 2023.**

Particulars	Dr. ₹	Particulars	Cr. ₹
Drawings	30,000	Capital	5,00,000
Manager's salary	6,000	Sundry Creditors	1,00,000
Balance at Bank	35,000	Loan	80,000
Cash in Hand	2,000	Reserve for Bad Debts	6,000
Sundry Debtors	95,000	Purchase Returns	7,000
Patents	4,000	Sales	2,64,000
Plant and Machinery	1,00,000		
Land and Buildings	2,00,000		
Extension to Building	20,000		
Legal charges for acquisition of Building	5,000		
Purchases	1,00,000		
Stock on 01-01-2023:			
Raw Materials	40,000		
Carriage Inwards	8,000		
Wages and Salaries	90,000		
Factory Expenses	8,000		
Factory Rent and Rates	10,000		



Office Expenses	5,000		
Printing and Stationery	10,000		
Discount	6,000		
Advertisement	5,000		
Bad Debts	4,000		
Goodwill	4,000		
	<b>7,87,000</b>		<b>7,87,000</b>

Additional Information:

1. On 31<sup>ST</sup> 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 31<sup>ST</sup> March, 2023. 20

X LTD.

Profit and Loss Account for the year ended 31<sup>ST</sup> 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		
	<b>20,75,000</b>		<b>20,75,000</b>

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.

**Q.5.** Y. Ltd. have the following Trial Balance as at 31<sup>st</sup> 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		
<b>Total</b>	<b>6,50,000</b>		<b>6,50,000</b>



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		
<b>Total</b>	<b>2,05,000</b>		<b>2,05,000</b>

### 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
<b>Total</b>	<b>3,80,000</b>		<b>3,80,000</b>

### Q.6. Solve (A and B)

20

A. The PQR Co. started a manufacturing business and produce standard mix of one unit of product is as follows:

Material A 80 units @ ₹ 25 per unit

Material B 50 units @ ₹ 20 per unit

Material C 100 units @ ₹ 15 per unit

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

Material A 540 units @ ₹ 18.50 per unit

Material B 850 units @ ₹ 19.00 per unit

Material C 770 units @ ₹ 28.50 per unit Calculate all material variances.

B. Bharat Ltd. Manufactures a product, the standard direct labour cost of which is Rs. 310 per unit whose manufacture involves the following:

Type of workers	Hours	Rate (Rs.)	Amount (Rs.)
A	50	3	150
B	40	4	160
	<b>90</b>		<b>310</b>

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

Type of workers	Hours	Rate (Rs.)	Amount (Rs.)
A	5,200	2.50	13,000
B	3,900	5.00	19,500
	<b>5,100</b>		<b>32,500</b>

Calculate: (1) Labour cost variance (2) Labour Rate variance (3) Labour Efficiency variance.

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

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A. Distinguish between Financial Accounting and Cost Accounting.

B. Management Accounting.

C. Breakeven Analysis.



Day & Date	Semester	Subject Name	Time	Code	Max.Mark
05/07/2023	I	Organizational Behavior	11.00 a.m. to 02.00 p.m.	5312	100

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

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

Q.1 State the nature and goals of Organisation Behaviour? Explain the challenges and opportunities for Organisation Behaviour?

Q.2 Explain in detail the Classical Conditioning theory and the Social learning theory?

Q.3 Explain the factors affecting Personality development? Elaborate the Dimensions of Personality and the types of Personality?

Q.4 Describe "Motivation" and the types of Motivation? Explain Mc Gregor's Theory X, Theory Y and Maslow's "Need Hierarchy theory?"

Q.5 Explain the Barriers to effective communication and elaborate the ways to overcome these barriers?

Q.6 Discuss the Stages of Group development and Types of groups? Highlight on why do people join groups?

Q.7 Write Short Notes (any 2)

a) Stereotyping and Halo Effect

b) Managerial Grid.

c) Strategies for resolving inter-personal conflicts.



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

Day & Date	Semester	Subject Name	Time	Code	Marks
Thursday 06-07-2023	I Fresh/Repeater	Human Resource Management	11.00am to 2.00pm	5313	100

Instructions: 1) Attempt any 5 Questions. Each question carries 20 marks.  
2) Question No.7 comprises of 3 short notes, students can attempt any 2.  
3) Illustrations, in-depth answers and diagrams will be appreciated.

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

Q.2 Highlight the need for Personnel Policies in an organization? Explain the Policy making administration and responsibility in an organization? (20)

Q.3 Explain the Need and Process of Manpower Planning? State the importance of Job Analysis? (20)

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

Q.5 Explain Maslow's "Needs Hierarchy Theory"? Highlight Theory X and Theory Y? (20)

Q.6 Highlight the Monetary and Non-Monetary factors for Motivation in detail? (20)

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

1. Challenges of HRM.
2. Role of Personnel Manager in organization.
3. Job Description.



Day & Date	Semester	Subject Name	Time	Code	Max.Mark
07/07/2023	I	Business Law and Taxation	11.00 a.m. to 02.00 p.m	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  
M)

(20

A. Mr. X 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
London (for the First Time)	07.01.2019	01.03.2021
U A E	10.04.2021	28.04.2021
U K	15.05.2021	01.06.2021
West Indies	28.06.2021	15.07.2021
Newland	01.09.2021	17.09.2021
South Africa	01.02.2022	22.02.2022

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

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

- (a) Interest paid by an Indian company but received in London 2,00,000
  - (b) Pension from former employer in India, received in USA 8,000
  - (c) Profits earned from business in Paris which is controlled in India, half of the profits being received in India 40,000
  - (d) Income from agriculture in Bhutan and remitted to India 10,000
  - (e) Income from property in England and received there 8,000
  - (f) Past foreign untaxed income brought to India 20,000
- Determine the total income of 'A' for the assessment year 2022-23 if he is (i) Resident and ordinarily resident, (ii) Not ordinarily resident, and (iii) Non-resident in India.

(20M)

Q.2.What is Income? Explain various Scope of total Tax?



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

(10M)

Q.7. Short notes (attempt any 1)

1. Assessment Year and Previous Year.
2. Residential Status.
3. Capacity to contract under Indian Contract Act, 1872.



Day & Date	Semester	Subject Name	Time	Code	Max.Mark
8/07/2023	I	Industrial Relations Environment & Management	11.00 a.m. to 02.00 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 State Worker’s Participation in management and its objectives?  
Explain role of Workers participation in India?
- Q.3 Explain the Causes and types of Industrial Disputes?
- Q.4 Discuss the role played by employees, employer and Government in *maintaining industrial peace and better industrial relations in the country?*
- Q.5 Discuss the Role and Functions of Trade Unions?
- Q.6 State the importance of “Industrial Disputes Act, 1947”? Explain the effect of industrial dispute on society, employees, employers and National economy?
- Q.7 Write short notes (any 2)
- Problems faced by trade unions.
  - Factors for prevention of industrial disputes
  - Difference between Industrial Relations and Human Relations.