

P. G. Diploma in Human Resource Management
Examination: September - 2022
(Distance Education)

Day & Date	Semester	Subject Name	Time	Code	Marks
Tuesday 20-09-2022	I (Fresh/ Repeater)	Basics Accounting & Finance	11:00 AM To 02:45 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.

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Date	Particulars
1 st Jan 2022	Mrs. X brings capital of ₹ 5,00,000 to invest into the Business.
5 th Jan 2022	She has taken a loan from Friend Ms. A ₹ 1,00,000
7 th Jan 2022	Purchased machinery worth ₹ 2,00,000 and paid ₹ 20,000 in cash.
10 th Jan 2022	She spent ₹ 30,000 for purchasing of Computer and 10,000 for Furniture.
12 th Jan 2022	Purchased Raw material for ₹ 50,000 and paid ₹ 20,000 in cash.
15 th Jan 2022	Sales are ₹ 7,00,000 out of which 10,000 are not paid the by customer.
30 th Jan 2022	Paid rent and salary of ₹ 5,000 and 20,000 respectively.
31 st Jan 2022	Paid electricity and telephone charges of ₹ 500 and ₹ 700 respectively.

Q.2 From the following trial balance prepare Trading, Profit and Loss Account, and Balance Sheet for the year ended 31st Mar 2022.

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Particulars	Debit (₹)	Credit (₹)
Stock as on 01.04.2012: Finished goods	2,00,000	
Purchases and Sales	22,00,000	35,00,000
Bills receivables	50,000	
Returns	1,00,000	50,000
Carriage Inwards	50,000	
Debtors and Creditors	2,00,000	4,00,000
Carriage Outwards	40,000	
Discounts	5,000	5,000
Salaries and wages	2,20,000	
Insurance	60,000	
Rent	60,000	
Wages and salaries	80,000	
Bad debts	10,000	
Furniture	4,00,000	
Brijesh's capital		5,00,000
Brijesh's drawing	70,000	
Loose tools	1,00,000	
Printing & Stationery	30,000	
Advertising	50,000	

Cash in hand	45,000	
Cash at bank	2,00,000	
Petty Cash	5,000	
Machinery	3,00,000	
Commission	10,000	30,000
Total	44,85,000	44,85,000

Adjustment:

- Finished goods stock, stock on 31st March 2022 was valued at a Cost price of ₹ 4,20,000 and a market price of ₹ 400,000
- Depreciate furniture @ 10% p.a. and machinery @ 20% p.a. on reducing balance method.
- The rent of ₹ 5,000 was paid in advance.
- Salaries & wages due but not paid ₹ 30,000.
- Make a provision for doubtful debts @ 5% on debtors.
- Commission receivable ₹ 5,000

Q.3 Profit and Loss Account of X Ltd. gives you the necessary details for the year ending 31st March 2022. 20

X LTD.

Profit and Loss Account for the year ended 31st March 2022.

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)			
Computer	13,000		
Advertisement	12,000		
Bank Charges	25,000		
Provision for Tax	60,000		
Net Profit B/d.	5,60,000		
	11,25,000		11,25,000

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

- Gross Profit Ratio
- Expenses Ratio
- Operating Ratio
- Net Profit Ratio
- Stock Turnover Ratio

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

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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 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.5** From the books of accounts of Viburaj Enterprises, the following details have been extracted for the year ended 31st March 2014.

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Particulars	Amount
Corporate Manager Salary	11,10,000
Rent of Plant	1,27,500
Sale of defective Raw Materials	8,500
Hire charges for special equipment	57,000
Office Rent	84,700
Purchases of Raw Material	4,85,230
Carriage Inwards	24,325
Indirect Materials	2,35,600
Office Expenses	41,000
Insurance Premium for stock of Raw Material	22,600
Insurance premium for computer	12,700
Insurance premium for Delivery van	11,500
Opening stock of Raw Materials	78,175
Closing stock of Raw material	76,230
Sale of factory scrap	16,800
Carriage outward	1,10,000
Depreciation on the Delivery van	28,000
Depreciation on computer	87,300
Salaries to office staff	1,15,300
Salaries to the Drawing and Designing department	1,85,700
Opening work in progress	94,300
Closing work in work in progress	96,500
Brand Ambassador Remuneration	4,80,000
Direct wages – Skilled labour	3,15,500
– Unskilled labour	1,24,500
Cost of catalogue printing	57,500
Opening stock of finished goods	6,40,000
Closing stock of finished goods	7,50,000
Repairs to Delivery van	35,500

Other Information:

- a) The corporate Managers salary is to be apportioned between the factory and the office in the ratio of 1: 9.
- b) Selling price 120% of cost price.

From the above details prepare a cost sheet showing various elements of cost.

Q.6 Solve

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- a) The standard mix to produce one unit of product is as follows:
Material A 60 units @ ₹ 15 per unit
Material B 80 units @ ₹ 20 per unit
Material C 100 units @ ₹ 25 per unit

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

- Material A 640 units @ ₹ 17.50 per unit
- Material B 950 units @ ₹ 18.00 per unit
- Material C 870 units @ ₹ 27.50 per unit

Calculate material variances

- b) India Ltd. Manufactures a particular product, the standard direct labour cost of which is Rs. 120 per unit whose manufacture involves the following:

Type of workers	Hours	Rate (Rs.)	Amount (Rs.)
A	30	2	60
B	20	3	60
	50		120

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	3,200	1.50	4,800
B	1,900	4.00	7,600
	5,100		12,400

Calculate:

- 1) Labour cost variance
- 2) Labour Rate variance
- 3) Labour Efficiency variance
- 4) Labour mix variance

Q.7 Write Short notes (Any Two)

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- a) Distinguish between Trial Balance and Balance Sheet
- b) Discounted Cash Flow Technique
- c) Breakeven Analysis

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Day & Date	Semester	Subject Name.	Time	Code	Marks
Thursday 22-09-2022	I (Fresh/ Repeater)	Organizational Behavior	11:00 AM To 02:45 PM	5312	100

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

- Q.1** Explain the principles of learning? Discuss the Cognitive theory of learning and the Social learning theory? **20**
- Q.2** Describe "Motivation" and the types of Motivation? Discuss Fredrick Herzberg's Hygiene theory and Maslow's "Need Hierarchy theory"? **20**
- Q.3** Explain the Barriers to effective communication and elaborate the ways to overcome these barriers? State the factors influencing organisational communication? **20**
- Q.4** What is Leadership? Discuss in detail the Managerial Grid and Fiedler's contingency model of leadership? **20**
- Q.5** State the nature and goals of Organisation Behaviour? Explain the challenges and opportunities for Organisation Behaviour? **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 Two)** **20**
- Stages of Group Development and Types of Groups.
 - Stereotyping and Halo effect
 - Stages of conflict and Strategies for resolving inter- personal conflict.

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Day & Date	Semester	Subject Name	Time	Code	Marks
Saturday 24-09-2022	I (Fresh/ Repeater)	Human Resource Management	11:00 AM To 02:45 PM	5313	100

Instructions: 1) Attempt any 5 questions, each question carries 20 marks.

2) Question No 7 comprises 3 short notes, students can attempt any two

3) Illustrations, in-depth answers and diagrams will be appreciated.

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- Q.1** State and Explain Scope and Importance of Human Resource Management. **20**
- Q.2** Explain the need of Manpower Planning and Discuss the process of Recruitment. **20**
- Q.3** Discuss various approaches to Human Resource Management. **20**
- Q.4** State and Explain HRD Strategies for Long Term Planning and Growth. **20**
- Q.5** Discuss the role of Personnel Manager and Explain the need of Personnel Policies and responsibility for policy making and place in organization. **20**
- Q.6** What is the meaning of the term 'Motivation'? Describe McClelland's "theory of needs". **20**
- Q.7 Write Short notes (Any Two)** **20**
- a) Selection
 - b) Job Satisfaction
 - c) HR Audit

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Day & Date	Semester	Subject Name	Time	Code	Marks
Monday 26-09-2022	I (Fresh/ Repeater)	Business Law and Taxation	11:00 AM To 02:45 PM	5314	100

Instructions: 1) Attempt any four questions from Q.1 to Q.6.
2) Q.7 is Compulsory.

Q.1 Mrs Deepika is the export manager of HI - TECH India limited since Jan 1996, she provides you the following information for the previous year ended 31st March 2022. **20**

1. Net salary per month ₹ 9000.
 2. Income tax deducted at source ₹ 900 per month.
 3. Professional tax deducted at source ₹100 per month.
 4. She has been employed since first April 1985 and received entertainment allowance of ₹ 750 per month, since that date.
 5. Perquisite value of water, gas and electricity ₹ 10,000.
 6. Received bonus during the year in respect of earlier ₹ 6000.
 7. Received arrears of a salary for the year 1920 ₹ 6000.
 8. The employer paid LIC premium of Mrs Deepika amounting to ₹ 5000.
 9. Took advance salary of ₹ 10,000 on account of Marriage of her son and loan of ₹ 6000.
 10. Mrs Deepika, who is also director in the company received ₹ 2000 as directors sitting fees during the year.
 11. Mediclaim premium paid by the company ₹ 2500.
 12. She incurred the expenses incidental to employment, such as purchase of books, car expenses etc amounting to ₹ 12,000.
 13. She received ₹ 16,000 as share of a profit from M/s Rina perfumes (a partnership firm, where she is a partner).
 14. She also received an amount of ₹ 8000 from betting in a club.
 15. Repayment of loan from SBI for pursuing higher education of her son amounting to ₹ 50,000. Interest paid on such loan ₹ 9000.
- Compute her total income for the assessment year 2021 - 22.

Q.2 Mr Chintan A severely physically disable 85% is employed with pretty light industries. He furnishes you the following information for the year ended 31st March 2022. **20**

1. A basic salary ₹ 30,000 per month.
2. Dearness allowance at 20% of basic salary.
3. Profession tax deducted at source ₹ 200 per month.
4. Bonus ₹ 30,000.
5. House rent allowance ₹ 800 per month fully taxable.
6. Perquisite value of gas, water and electricity ₹ 2500.

7. Arrears of salary as per revised pay scale, net arrears ₹ 50,000, tax deducted at source on arrears of salary ₹15,000.
8. He owned a residential house which was used for his own residence. Fair ₹ 50,000 and municipal valuation of the house was ₹ 60,000.
9. He spent the following amounts during the year 1 municipal taxes paid ₹ 6000 and 2 insurance of property ₹ 2000.
10. Interest on housing loan from icba bank ₹ 40,000 (loan taken in August 2014).
11. He paid ₹ 4000 by credit card 2 gic for medical insurance for off his health.

Compute his total income for the assessment year 2021 - 22.

Q.3 Solve A And B

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- a) Mr SRK an Indian citizen furnishes you the following particulars of his total income on during the previous year relevant to assessment year 2021-22.

1. Profit earned from business in Spain which is controlled from India. (50% received in India) ₹ 1,00,000.
2. Income from agriculture in Bangladesh ₹ 40,000.
3. Profit on sale of building in India but received in Japan ₹2,00,000.
4. Interest on fixed deposit with the Thane Bharat Sahkari Bank limited ₹ 60,000.
5. Salary owned and received in Bangladesh ₹ 22,000.
6. Past profit (2013-14) brought into India ₹ 33,239.

Compute his total income for the assessment year 2021-22. If he is a resident, resident but not ordinary resident and non-resident.

- b) Mr. Pratham 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
Germany (for the first Time)	01.07.2018	01.03.2020
France	10.04.2020	28.04.2020
U K	15.05.2020	01.06.2020
Australia	28.06.2020	15.06.2020
Singapore	01.09.2020	17.09.2020
China	01.02.2021	22.02.2021

Determine his Residential status for the Assessment Year 2021-22.

- Q.4** Explain the concept, designation and role of directors in public companies.

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- Q.5** State the concept and distinguished between void agreement, voidable agreement and valid contract.

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- Q.6** Write a detail note on the rights and duties of shareholders. Explain the difference between shareholders and members.

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Q.7 Write Short notes (Any Two)

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- a) Assessment Year and Previous Year
- b) Residential Status
- c) Capacity to contract under Indian Contract Act, 1872

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Day & Date	Semester	Subject Name	Time	Code	Marks
Wednesday 28-09-2022	I (Fresh/ Repeater)	Industrial Relations Environment & Management	11:00 AM To 02:45 PM	5315	100

Instructions: 1) Attempt any FIVE questions.
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** Explain the causes of Industrial disputes? Discuss the factors for prevention of industrial disputes that will result in maintaining industrial peace? **20**
- Q.3** Discuss the role played by employees, employer and Government in maintaining industrial peace and better industrial relations in the country? **20**
- Q.4** Discuss the types of Trade Unions? Highlight the problems faced by Trade Unions? **20**
- Q.5** State the importance of "Industrial Disputes Act, 1947"? Explain the effect of industrial dispute on society, employees, employers and National economy? **20**
- Q.6** Discuss the need and objectives of trade unions? Elaborate the role and functions of trade unions? **20**
- Q.7 Write Short notes (Any Two)** **20**
- Worker's Participation in Management.
 - Types of Industrial Disputes.
 - Difference between Industrial Relations and Human Relations.