M.A. DEGREE EXAMINATION, NOVEMBER 2023
HUMAN RESOURCE MANAGEMENT
FIRST SEMESTER

COURSE   : CORE
PAPER   : FINANCIAL CONCEPTS
SUBJECT CODE : 23HR/PC/FC14
TIME   : 3 HOURS   **MAX. MARKS: 100**

Q. No.	SECTION A **Answer ALL in 50 words** **(10x2= 20 marks)**	CO	KL
1	Differentiate Bookkeeping Vs Accounting.	1	1
2	List the Golden rules of Accounting.	1	1
3	Identify the reason behind the crossing of Cheque.	1	1
4	What are the features of mobile money?	1	1
5	List few Popular Crypto currencies.	1	1
6	What is a DEMAT Account?	1	2
7	Recall the exact meaning of IPO	1	2
8	What is the motive towards making investments in Mutual funds?	1	2
9	Identify the significance of income tax refund.	1	2
10	State the steps to apply for a PAN card.	1	2

Q. No.	SECTION B **Answer any TWO questions from each K level not exceeding 600 words.** **(4X10=40 marks)**	CO	KL
11	Prepare a Trial Balance as on 31.3.2023 from the books of Smt.Meena. | Particulars	Rs	Particulars	Rs | |---|---|---|---| | Capital | 2,49,000 | Drawings | 24,000 | | General Expenses | 97,000 | Buildings | 78,000 | | Machinery | 1,18,680 | Stock (1.4.2022) | 1,32,400 | | Wages | 14,400 | Insurance | 2,610 | | Bad debts | 1,100 | Creditors | 5,000 | | Sales | 3,30,720 | Loan (Cr) | 75,000 | | Commission | 5,500 | Purchases | 2,10,800 | | Bills Payable | 7,700 | Reserve fund | 15,000 | | Bank Overdraft | 28,600 | Cash in hand | 25,320 | | Discount | 1,210 | | |	2	3
12	Illustrate Types of accounts in banks with its features.	2	3
13	Demonstrate in detail how Bitcoin works	2	3
14	Examine the features of net banking . Discuss how to register net banking offline and online. Identify the benefits if using net banking in business.	3	4
15	Mr.Kamal invested Rs.300000 at 12% p.a. for 6 years. Find the value of investment after two years if interest is compounded (a) Annually. (b) Half yearly (c) Quarterly (d)Monthly.	3	4
16	Explain in detail the purpose of bringing GST in India?	3	4

Q. No.	SECTION C Answer any ONE question from each K level (2 x20 = 40 marks)	CO	KL
17	Estimate Trading, Profit and Loss Account and Balance Sheet as on March 31 2023 from the following information.	4	5

Account Title	Debit Amt (Rs)	Account Title	Credit Amt (Rs)
Opening stock	10,000	Sales	2,28,000
Purchase	78,000	Capital	70,000
Carriage Inwards	2,500	Interest	7,000
Salaries	30,000	Commission	8,000
Commission	10,000	Creditors	28,000
Wages	11,000	Bills payable	2,370
Rent and Taxes	2,800		
Repair	5,000		
Telephone Expenses	1,400		
Legal Charges	1,500		
Sundry expenses	2,500		
Cash in hand	12,000		
Debtors	30,000		
Machinery	60,000		
Investments	90,000		
Drawings	18,000		

Closing stock as on March 31,2022 is Rs.22,000

Q. No.		CO	KL
18	Summarize the basics of crypto currency that a HR professional should know.	4	5
19	Prepare a table representing different types of Loans, types of Loan repayment methods	5	6
20	Critically analyze the significant need for insurance in businesses and also discuss the various types of Insurance that businesses have recognized under Insurance Act, 1938.	5	6

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