

Malini Kishor Sanghvi College of Commerce and Economics
Accounting for Managerial Decisions: Sem II - FYBMS

Time: 2 hours

NEP

Marks: 60

Instructions:

1. Marks to the right indicate full marks.
2. All questions are compulsory, subject to internal choice.
3. Use of a simple calculator is allowed.

**Q1 A. Choose the correct word and rewrite the entire sentence (Any 5)****(5 marks)**

1. Following is not a Quick liability: _____
 (a) Unclaimed dividend (b) Public Deposits (c) Bank Overdraft (d) Creditors
2. A statement shows that reserves for the "base year" equals 100 percent. You must be looking at ____
 (a) a Common- Size Balance Sheet (c) a Trend percentage balance sheet
 (b) a Common-Size income statement (d) a Trend percentage income statement
3. Stock-Working Capital Ratio is _____
 (a) Composite Ratio (b) Fund Ratio (c) Revenue Ratio (d) Balance Sheet Ratio
4. Standard Acid Test Ratio is _____
 (a) 1 : 1 (b) 2 : 1 (c) 1 : 1.33 (d) 65% to 75%
5. Cash payment to acquire a machinery will be shown in the Cash Flow Statement as _____
 (a) Operating cash flow (b) Financing cash flow (c) Investing cash flow (d) Cash or cash equivalent
6. The term net working capital refers to _____
 (a) the excess of the current assets over current liabilities (b) the liquid assets
 (c) the total current assets less provisions (d) none of these
7. 5C's of the credit does not include _____
 (a) Collateral (b) Collection (c) Condition (d) Character

Q1 B State whether True or False (Any 5)**(5 marks)**

1. Trend income statements recast each statement item as a percent of sales.
2. Liquid ratio indicates the company's ability to meet its long-term liabilities
3. Common-size analysis is used for comparing performance of a company in one year with that of another year.
4. Quick Assets = Current Assets – (Stock – Prepaid Expenses).
5. Delinquency cost refers to bad debt losses to the firm.
6. Investing activities include activities that affect the current assets section of the balance sheet.
7. Gross Working capital refers to investment in current assets, while net working capital is the difference between current assets and current liabilities

Q2 A From the following Balance Sheet of 'CALM & COOL LTD' as on 31-3-2021**(10 marks)****Balance Sheet as on 31-3-2021**

| Liabilities | Rs | Assets | Rs |
|------------------------|-----------------|--------------|-----------------|
| Equity Share Capital | 2,00,000 | Fixed Assets | 3,96,000 |
| Reserve | 10,000 | Stock | 1,20,000 |
| Profit & Loss A/c | 34,000 | Debtors | 1,60,000 |
| 8% Debentures | 1,60,000 | Cash in hand | 4,000 |
| Bank Overdraft | 40,000 | | |
| Creditors | 1,80,000 | | |
| Provision for Taxation | 26,000 | | |
| Bills Payable | 30,000 | | |
| | 6,80,000 | | 6,80,000 |

Rearrange the above Balance Sheet in vertical form to show following:

- (1) Owners Funds (2) Borrowed Funds (3) Non-Quick Liabilities (4) Quick Assets (5) Working Capital

OR

Q 2 B You are furnished with the following Revenue Statements for the year ended 31-3-2018. Prepare a Common-size financial statement. (10 marks)

Income Statement

| Particulars | 2018 (Rs) |
|-----------------------------|------------------|
| Gross Sales | 52,00,000 |
| Sales Return | 2,00,000 |
| Net Sales | 50,00,000 |
| COGS | 32,00,000 |
| Gross Profit | 18,00,000 |
| Management expenses | 3,00,000 |
| Sales expenses | 5,00,000 |
| Finance expenses | 3,00,000 |
| Total Expenses | 11,00,000 |
| Operating Net Profit | 7,00,000 |
| Loss of sale of asset | 5,00,000 |
| NPBT | 2,00,000 |
| Income Tax | 80,000 |
| NPAT | 1,20,000 |

Q 3 A Following are the Trading, Profit and Loss account of Virat Ltd for the year ended 31st March, 2020 and Balance Sheet on that date: (10 marks)

Calculate the following ratios: (i) Return on Proprietors Fund (ii) Gross Profit Ratio (iii) Operating Ratio (iv) Debtors Turnover ratio

Dr Trading & Profit & Loss A/c for the year ended 31st March, 2020 Cr

| Particulars | Rs | Particulars | Rs |
|------------------------------------|---------------|---------------------|---------------|
| To opening stock | 15,500 | By sales | 75,000 |
| To purchases | 61,000 | By closing stock | 16,500 |
| To gross profit c/d | 15,000 | | |
| | 91,500 | | 91,500 |
| To administrative expenses | 5,000 | By gross profit b/d | 15,000 |
| To selling & distribution expenses | 2,000 | | |
| To interest | 1,000 | | |
| To net profit c/d | 7,000 | | |
| | 15,000 | | 15,000 |

Balance Sheet as on 31st March, 2020

| Liabilities | Rs | Assets | Rs |
|---------------------------------|-----------------|------------------|-----------------|
| 1200 Equity share of Rs 50 each | 60,000 | Fixed Assets | 55,000 |
| 10% Debentures | 10,000 | Debtors | 10,000 |
| Reserves & Surplus | 12,000 | Bills receivable | 8,000 |
| Bank overdraft | 3,500 | Stock | 16,500 |
| Creditors | 16,000 | Cash | 12,000 |
| | 1,01,500 | | 1,01,500 |

OR

Q 3 B Following are the Balance Sheets of two similar companies:

(10 marks)

Balance Sheet as on 31st March, 2020

| Liabilities | TAX Rs | MAX Rs | Assets | TAX Rs | MAX Rs |
|----------------------|------------------|-----------------|-------------------|------------------|-----------------|
| Equity Share Capital | 7,00,000 | 2,00,000 | Land | 1,00,000 | 80,000 |
| Reserves & Surplus | 1,00,000 | 1,00,000 | Building | 2,50,000 | 2,00,000 |
| 12% Debentures | 2,00,000 | 5,00,000 | Plant & Machinery | 5,00,000 | 3,00,000 |
| Creditors | 1,20,000 | 10,000 | Debtors | 2,10,000 | 1,10,000 |
| Bills Payable | 40,000 | 20,000 | Stock | 1,00,000 | 2,00,000 |
| Provision for Tax | 55,000 | 40,000 | Cash & Bank | 55,000 | 40,000 |
| | 12,15,000 | 9,30,000 | | 12,15,000 | 9,30,000 |



You are required to calculate the following ratios without converting the Balance Sheet into the vertical form of both companies: (i) Current Ratio (ii) Acid Test Ratio (iii) Stock Working Capital Ratio (iv) Debt-Equity Ratio

Q 4 A From the following balance sheets of Samruddhi Ltd. Prepare Cash Flow Statement under Indirect Method:

(10 marks)

| Liabilities | 2020 (₹) | 2021 (₹) | Assets | 2020 (₹) | 2021 (₹) |
|------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Equity Share capital | 3,00,000 | 4,00,000 | Goodwill | 1,15,000 | 90,000 |
| 8% Preference Share | 1,50,000 | 1,00,000 | Land & building | 2,00,000 | 1,70,000 |
| General Reserve | 40,000 | 70,000 | Plant & Machinery | 80,000 | 2,00,000 |
| Profit & Loss a/c | 72,000 | 98,000 | Debtors | 1,60,000 | 2,00,000 |
| Creditors | 55,000 | 83,000 | Stock | 77,000 | 1,09,000 |
| Bills Payable | 20,000 | 16,000 | Bills Receivable | 20,000 | 30,000 |
| Provision for Taxation | 40,000 | 50,000 | Bank Balance | 25,000 | 18,000 |
| | 6,77,000 | 8,17,000 | | 6,77,000 | 8,17,000 |

Additional Information:

1. Depreciation to the extent of Rs 10,000 and Rs 20,000 has been provided on Plant, Land & Buildings respectively in 2021
2. An interim dividend of Rs 20,000 has been paid in 2021
3. Income tax of Rs 35,000 has been paid during the year 2021

OR

Q 4 B. Prepare a working capital forecast from the following information of BLISS Ltd. (10 marks)

Production during previous year was 2,40,000 units. The same level of activity is intended to be maintained during the current year. Selling price is Re 10 per unit

The expected ratios of cost to selling price are:

| | |
|---------------|------|
| Raw material | 40% |
| Direct Wages | 30% |
| Overheads | 20% |
| Total cost | 90% |
| Profit | 10% |
| Selling Price | 100% |

- (1) Raw materials ordinarily remain in stores for 3 months before production.
- (2) Every unit of production remains in process for 2 months
- (3) Finished goods remain in warehouse for 3 months
- (4) Credit given to debtors is 3 months
- (5) Credit allowed by creditors is 4 months
- (6) Estimated balance of cash to be held is Rs 2,00,000
- (7) Time lag in payment of wages and overheads is 1/2 month

Q 5 A. Who are the users of Financial Statements?

(10 marks)

OR

Q 5 B. A company has sales of sales of Rs 75,00,000. The average collection period is 50 days, bad debt losses are 5% of sales, and collection expenses are Rs 75,000. The cost of funds is 12%. The company has two alternative collection programmes.

(10 marks)

| | Programme I | Programme II |
|--------------------------------------|--------------------|---------------------|
| Average Collection Period reduced to | 40 days | 30 days |
| Bad debt losses reduced to | 4% of sales | 3% of sales |
| Collection expenses | Rs 40,000 | Rs 45,000 |

Evaluate which programme is viable.

Q 6 Write Short Notes (Any 2)

(10 marks)

1. Distinguish between Own Funds and Owed Funds
2. Cash Flow from Operating Activity
3. Factors affecting working capital
4. 5 C's of Credit Evaluation
5. Various tools for analysis of financial statements



Subject : Hindi

सेमेस्टर २

अंक-३०

SET : A

कक्षा : FYBMS

विषय : हिंदी

समय : १ घंटा

प्र.१) अ) कथनो के सामने सत्य/ असत्य लीखिये : (किन्ही पाच)

(५)

- १) लेखन कौशल केवल औपचारिक संवाद के लिए उपयोगी होता है।
- (२) वाचन कौशल का उद्देश्य सामग्री को गहराई से समझना होता है।
- (३) स्किमिंग विधि में पाठ को गहराई से पढ़ा जाता है।
- (४) लेखन कौशल का विकास संचार कौशल को मजबूत करता है।
- (५) वाचन कौशल केवल छात्रों के लिए उपयोगी है।
- (६) लेखन कौशल का रचनात्मक प्रकार साहित्य लेखन में उपयोगी होता है।
- (७) गहन वाचन का उद्देश्य पाठ की मुख्य जानकारी प्राप्त करना है।

ब) निम्नलिखित में से किसी एक प्रश्न का उत्तर लगभग ८० से १०० शब्दों में लिखिए : (५)

- (१) श्रवण कौशल का महत्व समझाइए।
- (२) प्रभावी संवाद में भाषण कौशल की भूमिका का वर्णन कीजिए।

प्र.२) निम्नलिखित में से किसी एक प्रश्न का उत्तर लिखिए :

(१०)

- (अ) लेखन कौशल की उपयोगिता और इसके महत्व का वर्णन कीजिए।
- (ब) वाचन कौशल की विभिन्न विधियों का वर्णन करते हुए उनके उपयोग समझाइए।

प्र.३) निम्नलिखित में से किसी एक प्रश्न का उत्तर लिखिए :

(१०)

- (अ) भाषण कौशल के महत्व और उपयोगिता पर चर्चा कीजिए।
- (ब) श्रवण कौशल की विशेषताओं को विस्तार से समझाइए।

All the questions are compulsory with internal choice.

Figures on the right indicate marks.

Q.1 A) Answer the following (Any 5)

[5]

1) What is the default file extension for an Excel workbook in newer versions?

- A) .xls B) .xlsx C) .csv D) .docx

2) What is the purpose of the Fill Handle in Excel?

- A) To move cells B) To copy cell content or extend a series
C) To delete data D) To insert new rows

3) What is the maximum number of columns in an Excel worksheet?

- A) 256 B) 16,384 C) 65,536 D) 1,048,576

4) Which key combination moves to the first cell (A1) of an Excel worksheet?

- A) Ctrl + A B) Ctrl + Home C) Shift + Home D) Ctrl + 1

5) Which protection option prevents users from inserting, deleting, or renaming sheets?

- A) Protect Workbook B) Protect Sheet C) Read-Only Mode D) Track Changes

6) Where can you find the Conditional Formatting option in Excel?

- A) Data Tab B) Home Tab C) Insert Tab D) View Tab

7). What is a Macro in Excel?

- A) A small-sized Excel file B) A feature that allows automation of repetitive tasks
C) A type of chart in Excel D) A built-in function for calculations

Q.1 B) Write a Short note (Any 1)

[5]

1) Worksheet management in excel

2 Cell formatting in Excel

3) IF Function in Excel

Q.2 A) Explain excel user interface.

[10]

OR

Q.2 B) Explain any 5 financial functions in MS-Excel.

[10]

Q.3 A) Explain how to record macro with steps and example in excel

[10]

OR

Q.3 B) Explain any 5 text functions in Excel.

[10]



F.Y.BMS - Sem II - NEP - A.T.K.T. Exam - Sept 2025

Dt: - 23.9.25

Subject : Advance Excel (Practical)

Malini Kishor Sanghvi College of Commerce and Economics



F.Y.BMS (Semester II) (Practical) EXAMINATION

Seat No: _____

Max Marks: 30

| | | |
|----|---------------------------|--|
| 1. | Perform what if analysis. | |
|----|---------------------------|--|

SUB:-
ADVANCE EXCEL



All the questions are compulsory with internal choice.

Figures on the right indicate marks.

Q.1 A) Answer the following (Any 5)

[5]

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(Theory

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[10]

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[10]

OR

Q.3 B) Explain any 5 text functions in Excel.

[10]



- Note: 1) All questions are compulsory
2) Each question carries 10 marks

Q.1A. Write following statement is true or false. Justify your answer. (Attempt any 5) [5]

1. The determinant of a matrix can be calculated only for 3×3 matrices.
2. An annuity is a series of equal payments made at regular intervals over time.
3. A sinking fund is usually meant to finance operating expenses without generating interest.
4. Permutations are used when the order of selection matters.
5. The formula for simple interest is $I = PRT$, where I is interest, P is principal, R is rate, and T is time.
6. The product of two matrices can be calculated only if the number of columns in the first matrix is equal to the number of rows in the second matrix.
7. The factorial of a non-negative integer is the product of all positive integers up to that number.

B. Write any one short note from following. [5]

- a. Write properties of addition of matrices.
- b. Differentiate between permutation and combination.
- c. Write note on types Economic functions.

Q.2 A [5]

a) Given that

$$A = \begin{bmatrix} 1 & 8 & 3 \\ 3 & 5 & 0 \\ 8 & 7 & 6 \end{bmatrix}, B = \begin{bmatrix} 8 & -6 & -4 \\ 2 & 11 & -3 \\ 0 & 1 & 5 \end{bmatrix}, C = \begin{bmatrix} 5 & 3 & 0 \\ -1 & -7 & 2 \\ 1 & 1 & 3 \end{bmatrix}$$

compute the following: (i) $3A + 2B - C$ (ii) $\frac{1}{2}A - \frac{3}{2}B$

b) Without expansion find determinant of following. [5]

i. $\begin{vmatrix} 20 & 23 & 26 \\ 40 & 43 & 46 \\ 57 & 60 & 63 \end{vmatrix}$

ii) $\begin{vmatrix} 13 & 16 & 19 \\ 14 & 17 & 20 \\ 15 & 18 & 21 \end{vmatrix}$

OR

B. Solve following equation using Cramer's Rule:- [10]

- a. $3x + 3y - z = 11$; $2x - y + 2z = 9$; $4x + 3y + 2z = 25$
- b. $x - y + 2z = 9$; $2x - 5y + 3z = 18$; $6x + 7y + 10z = 35$

Q.3 A

a) Anita and Amisha borrowed 8,000 and 15,000 respectively at the same rate of Simple interest. After 3 years Anita repaid the loan by giving 10,160. How much amount should Amisha pay after 4 and half years, to pay off the loan, including simple interest? [5]

b) How much money should a person invest at 7% p.a. compound interest so that he would get an annuity of Rs. 1,00,000 at the end of each year for the next four years after which his principal money will be over? [5]

OR

B.

c) A manufacturer makes toys for which the demand function is $p=100-3x$, where p is the price and x is no. of units. The total cost includes Rs.200 as fixed cost and variable cost Rs. 50 per unit of x . Obtain Revenue, Cost and Profit functions. Also find the value of x , the no. of unit at which there will be no profit, no loss. [7]

d) In how many ways can the letters of the word "FATHER" be arranged? [3]

Malini Kishor Sanghvi College of Commerce and Economics

Class: F.Y. BMS

Semester: II

Subject: Introduction to Cultural Activities – II

Duration: 1 hr

Total Marks: 30



Note: Figures to the right indicate full marks.

Q1A) Multiple Choice Questions (Any FIVE out of SEVEN)

(5)

1. Voice modulation involves:

- a) Maintaining a monotone voice
- b) Varying pitch, tone and pace
- c) Speaking loudly without pauses
- d) Whispering during a performance

2. Which of the following is crucial for an actor's career success?

- a) Memorizing lines quickly
- b) Building emotional depth in performances
- c) Focusing only on physical appearance
- d) Ignoring director's instructions

3. What is the primary goal of character development?

- a) To memorize lines
- b) To understand the emotional depth of a role
- c) To improvise during a performance
- d) To perform in front of a large audience

4. Which of these is a basic element of performing arts?

- a) Script
- b) Rhythm
- c) Expression
- d) All of the above

5. The folk art of Madhubani is predominantly associated with which state in India?

- a) Gujarat
- b) Madhya Pradesh
- c) Bihar
- d) Rajasthan

6. Which of the following is a key feature of Indian tribal art?

- a) Use of gold leaf
- b) Depiction of daily life and nature

- c) Large-scale sculptures
- d) Complex geometric patterns

7. Which city is considered a hub for modern Indian art?

- a) Mumbai
- b) Agra
- c) Jaipur
- d) Chennai

Q1B) Write short notes (Any ONE out of THREE)

(5)

1. Voice modulation
2. Modern trends in Indian art
3. Impact of aesthetic art on sacred architecture in India

Q2)

A) Explain the basic elements of performing arts in detail.

(10)

OR

B) What is improvisation? Discuss the key aspects of improvisation skills in performing arts.

(10)

Q3)

A) Discuss the various folk and tribal art forms of India.

(10)

OR

B) What are the various career options in fine arts? Explain in detail.

(10)



MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS

SUBJECT: INDIAN CONSTITUTION

STD: FYBMS(AICTE)

DURATION: 1 HOUR

MARKS: 30

Note: All Questions Compulsory Carrying 10 Marks each.

Q1. A Fill in the blanks: (Any 5)(05 Marks)

1. To file a PIL, a petition is submitted to either the _____ or the Supreme Court.
2. In the case of Gaurav Kumar Bansal V/S Union of India (2017), the Supreme Court directed the government to improve _____ in government hospitals.
3. Judicial Activism often involves a robust use of _____ which is the process by which courts review and evaluate the actions of the legislature and executive branches.
4. The main idea behind PIL is to make the judicial system accessible to people who might otherwise be unable to seek _____.
5. The High Court's _____ jurisdiction allows it to review and hear appeals from lower courts.
6. High Courts are established for individual states or group of states, with each High Court typically located in the _____ city of the respective region.
7. The Chief Justice of a High Court is appointed based on recommendations by the Supreme Court _____.

Q1. B) Short Notes (Any 1) (05 Marks)

- a. Fundamental Duties
- b. Article 23
- c. Definition of 'State' Art 12

Q2. Explain the sources of Indian Constitution. (10 Marks)

OR

Q2. What are the key elements of Indian Constitution? (10 Marks)

Q3. Write in detail about Supreme Court of India. (10 Marks)

OR

Q3. What is Judicial Activism? (10 Marks)



Malini Kishor Sanghvi College of Commerce and Economics

Subject: Environment Education - II

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) Fill in the blanks with appropriate option given:- (Any – 5) (05 Marks)

1. The hardest coal with the highest carbon yielding energy content is _____.
 - a. Bituminous
 - b. Lignite
 - c. Anthracite
 - d. Coal tar
2. Chernobyl Accident is a famous example of _____.
 - a. Industrial Accident
 - b. Nuclear Accident
 - c. Natural Disaster
 - d. Oil spill
3. The 21st century notion of sustainable growth places a greater emphasis on _____.
 - a. Economic progress
 - b. Social progress
 - c. Protection of the environment
 - d. All of the preceeding
4. The hydrogen bomb uses the technology of nuclear _____.
 - a. Friction
 - b. Fusion
 - c. Fission
 - d. Fraction

5. _____ is also known as the Washington Convention.
- Paris agreement
 - Montreal Protocol
 - CBD
 - CITES
6. The United National Environment Programme has its headquarter in _____.
- Geneva, Switzerland
 - Kigali, Rwanda
 - Nairobi, Kenya
 - Montreal, Quebec
7. The place where many wind mills are located is called as a _____.
- Wind field
 - Wind farm
 - Wind turf
 - Wind ranch

B) Short Notes:- (Any – 1)

(05 Marks)

- Non- Conventional sources of energy
- Problems associated with energy resource management
- Principle of 5 R's

Q2. A) What is sustainable development? Explain the three pillars of sustainability and parameters of sustainable development

(10 Marks)

OR

Q2. B) Explain waste reduction strategies and the steps in solid waste management. (10 Marks)

Q3. A) Explain international organizations working toward environmental protection. (10 Marks)

OR

Q3. B) Discuss the principles of environmental ethics.

(10 Marks)

F.Y.BMS-Sem II- A.T.K.T Exam- Sept' 2025
NEP

dt:- 20.9.25



Malini Kishor Sanghvi College of Commerce and Economics

Subject: Introduction to Business

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) Fill in the blanks with appropriate option given:- (Any – 5)

(05 Marks)

1. _____ relates an entrepreneur to the society.
 - a. creativity
 - b. innovation
 - c. oration
 - d. Mission
2. Nowadays women entrepreneur can use _____ to work from home.
 - a. computer
 - b. video
 - c. discretion
 - d. servants
3. Planning process begins with _____ the problem.
 - a. assuming
 - b. informing
 - c. discussing
 - d. classifying
4. Feasibility study of a project is _____.
 - a. compulsory
 - b. not compulsory
 - c. not necessary
 - d. not useful

5. Turnaround is a type of _____ strategy.
- Short term
 - Medium term
 - Long term
 - Shortest term
6. External environment is _____ to deal with.
- easy
 - more challenging
 - impossible
 - uncontrollable
7. _____ of goods and services is the essence of commerce.
- production
 - marketing
 - advertising
 - exchange

B) Short Notes:- (Any – 1)

(05 Marks)

1. Macro Environment
2. Advantages of Turnaround strategy
3. Significance of business

Q2. A) Define CSR. Explain the importance of CSR.

(10 Marks)

OR

Q2. B) Explain the types of restructuring and importance of project report.

(10 Marks)

Q3. A) What is feasibility study? Discuss the types of feasibility.

(10 Marks)

OR

Q3. B) Explain the problems faced by women entrepreneur.

(10 Marks)



Malini Kishor Sanghvi College of Commerce and Economics

Subject: Human Resource Management

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) State whether True or False:- (Any – 5)

(05 Marks)

1. Employee welfare is not a function of HRM. F
2. Wage boards determine the compensation structure for specific industries.
3. HRP focuses solely on hiring new employees and does not involve upskilling the existing workforce.
4. Grievance Redressal systems should be quick and efficient to maintain employee trust.
5. Emotional Intelligence is crucial for an HR manager.
6. Transfers are always accompanied by a change in job responsibility.
7. Strategic HRM focuses on aligning HR practices with business goals.

B) Short Notes:- (Any – 1)

(05 Marks)

1. Methods of Job Analysis
2. Types of Fringe benefits
3. Types of Interviews

Q2. A) Define HRM. Discuss the functions of HRM.

(10 Marks)

OR

Q2. B) Define HRP. Explain the benefits of HRP.

(10 Marks)

Q3. A) What is redressal of grievances? Discuss process of redressal of grievances. (10 Marks)

OR

Q3. B) Define Recruitment. Explain the External sources of Recruitment.

(10 Marks)