

HRM

Semester End Examination March 2025

S.Y.B.M.S Semester – IV

Subject: Auditing

Date: 25-3-25

Duration: 2.5 hours

Marks: 75 marks

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**Instructions for the candidate:**

1. This question paper contains 3 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

**Q 1.A. Multiple Choice Questions (any 8 out of 10)**

**8 marks**

1. Which audit type focuses on frequent checks and reviews during the year?  
(Annual audit, Interim audit, Continuous audit, Special audit)
2. The principle of competence in auditing refers to:  
(Auditors being able to work independently, Auditors performing their duties with integrity, Auditors possessing the necessary skills and qualifications, Auditors working with the client's financial team)
3. Which of the following is a fundamental principle of auditing?  
(Independence, Exemption, Confidentiality, Financial reporting)
4. Which of the following is a responsibility of the auditor in case of fraud?  
(Preventing fraud, Reporting the fraud to management or the regulatory authority, Ignoring fraud if not material, Compensating the company for the loss)
5. In which type of audit are the financial statements verified at the end of the year?  
(Interim audit, Annual audit, Concurrent audit, Continuous audit)
6. Which of the following is not a type of error in auditing?  
(Error of commission, Error of omission, Error of fraud, Error of principle)



7. What is the main purpose of an investigation in relation to auditing?  
(To verify financial transactions, To determine the accuracy of the financial statements, To gather evidence for fraud, To collect information for financial decision-making)
8. Who owns the audit working papers?  
(The client, The auditor, Both the client and auditor equally, The regulatory authority)
9. What is the purpose of an audit program?  
(To plan the audit work, To review the final audit report, To prepare the financial statements, To provide an opinion on the financial statements)
10. Which of the following is typically found in the permanent audit file?  
(Current year's audit report, Client's articles of incorporation, Daily audit work sheets, Temporary audit procedures)

**Q 1.B. State whether true or false (any 7 out of 10)**

**7 marks**

1. Repairs to building are debited to building A/c is an error of principle.
2. Operational audit is the audit of day to day activities of business.
3. The statutory audit report is submitted to Government authority under which it is registered.
4. The audit committee should meet at least 3 times in a year.
5. Audit working papers collected during the course of audit is a property of an Auditor.
6. The application of audit procedures to less than 100% of the items is called Audit sampling.
7. Primary objective of auditing is prevention and detection of errors and frauds.
8. The Audit committee shall have at least three directors of its company as a member.
9. Internal Check system is broader concept than internal control system.
10. Audit design depends on internal control system of the client's organization.

**Q 2.A. What is window dressing? Explain how window dressing is done?**

**8 marks**

**Q 2.B. Give auditors duties regarding frauds.**

**7 marks**

**OR**

**Q 2.C. What is auditing? State the advantages of auditing?**

**8 marks**

**Q 2.D. What is continuous audit? Give its merits and demerits.**

**7 marks**



Q 3.A. What is audit programme? State the disadvantages of an audit programme. 8 marks

Q 3.B. State the audit techniques in detail. 7 marks

OR

Q 3.C. What is audit working papers? State its importance. 8 marks

Q 3.D. Explain test checking in detail. 7 marks

Q 4.A. Explain internal control for purchases. 8 marks

Q 4.B. What are the objectives and functions of internal audit? 7 marks

OR

Q 4.C. Distinguish between internal audit and external audit. 8 marks

Q 4.D. What should be checked by auditor in vouching interest income? 7 marks

Q 5.A. How will the auditor verify the inventory. 8 marks

Q 5.B. Explain verification by auditor for secured loan. 7 marks

OR

Q 5.C. Short Notes (any 3 out of 5) 15 marks

1. Tolerable error
2. Current audit file
3. Internal check
4. Usefulness of internal audit
5. Travelling expense voucher

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**Semester End Examination March 2025**

**S.Y.B. M.S Semester - IV**

**Subject: HRP & IS**

**Date: 25-03-2025 Duration: 2.5 hours**

**Marks: 75 marks**

**Instructions for the candidate:**

1. This question paper contains 2 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

**Q 1.A. Match the Column (any 8 out of 10)**

**8 marks**

- |                            |                                |
|----------------------------|--------------------------------|
| 1. Job summary             | a. Quantitative                |
| 2. Responsibilities        | b. HR Practitioner             |
| 3. Approaches of HRP       | c. HR Audit                    |
| 4. Levels of HRP           | d. Industry                    |
| 5. Scanning of environment | e. Cost saving                 |
| 6. Diagnostic tool         | f. Beliefs                     |
| 7. Delphi technique        | g. Interpretation of candidate |
| 8. Outsourcing             | h. Job description             |
| 9. Perception test         | i. Job Specification           |
| 10. Projective test        | j. Group of experts            |

**Q 1.B. True or False (any 7 out of 10)**

**7 marks**

1. HR planning is present oriented.
2. Interest test is conducted to find out the intelligence of the candidate.
3. Provision for feedback is an important feature of job design.
4. The ability to withhold rewards or impose punishment is coercive power.
5. Conflicts arise due to agreement of opinion.
6. Multi skilling helps to create rigid for workforce.
7. Tech era and emergence of strategic HRM took place in the first stage.
8. EEO stands for equal employee opportunity.
9. Short term planning is for a period of more than 5 years.



10. Job re designing enhances quality of work life.

Q 2.A. Explain the scope of Human resource manpower planning. 8 marks

Q 2.B. Explain the link between Strategic planning & HRP through people, finance & Technology. 7 marks

OR

Q 2.C. Explain the features of Human Resource Policies. 8 marks

Q 2.D. Explain the levels of Human resource planning. 7 marks

Q 3.A. What are the reasons for downsizing? 8 marks

Q 3.B. Explain the external factors affecting recruitment. 7 marks

OR

Q 3.C. Explain the reasons for layoff. 8 marks

Q 3.D. What are the advantages of employee selection tests. 7 marks

Q 4.A. Explain the role of HR Practitioner. 8 marks

Q 4.B. Explain the impact of globalization on HRP. 7 marks

OR

Q 4.C. Explain political strategies for implementation of HRP. 8 marks

Q 4.D. Explain the importance of Training & Development to employees. 7 marks

Q 5.A. Explain the meaning and features of HRIS. 8 marks

Q 5.B. Explain the benefits of HRIS. 7 marks

OR

Q 5.C. Short Notes (any 3 out of 5) 15 marks

1. Ethical issues in recruitment & selection.

2. Succession planning

3. SAAS

4. Security issues in HRIS

5. Human Resource Program

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**S.Y.B.M.S Semester - IV**  
**Subject: Training & Development**  
**Duration: 2.5 hours**

**Date:** 17-03-2025

**Marks: 75 marks**

Instructions for the candidate:

1. This question paper contains 2 pages.
2. Answers to each new question should begin on a fresh page.
3. Figures on the right-hand side indicate full marks.

Q 1.A.	Multiple Choice Questions (any 8 out of 10)	8 marks
1.		
2.	The scope of training includes _____. (Employee development, Market expansion, Corporate social responsibility, Product development)	
3.	Talent management involves _____. (Managing employee skills, Enhancing leadership capabilities, Career progression planning, All of the above)	
4.	The main purpose of training is to bridge the gap between _____ and _____. (Current performance, Expected performance, Training needs, Learning objectives)	
5.	The primary goal of Human Performance Improvement is _____. (Increasing sales, Improving employee skills, Enhancing operational efficiency, Decreasing turnover)	
6.	Knowledge Management is focused on _____. (Collecting data, Managing organizational knowledge, Employee performance, Financial records)	
7.	Effective career development programs contribute to _____. (Employee retention, Market growth, Product development, Operational efficiency)	
8.	A common pitfall of performance appraisals is _____. (Inconsistent evaluation standards, Inadequate training methods, Excessive focus on technical skills, Lack of feedback)	
9.	Performance appraisals should be conducted _____. (Annually, Quarterly, Bi-annually, Continuously)	
10.	The process of designing a training program includes _____. (Evaluating results, Identifying the audience, Developing the content, All of the above)	
Q 1.B.	True or False (any 7 out of 10)	7 marks
1.	The main objective of training is to enhance the productivity and skill set of employees.	
2.	A planned self-development model helps employees identify areas for personal and professional growth.	
3.	One of the goals of MDP is to ensure that managers can adapt to changes in organizational strategy.	
4.	Performance appraisals are the only method of measuring employee performance.	



5.	Off-the-job training methods do not involve direct workplace experience.	
6.	Knowledge Management is primarily about storing data in a database for easy retrieval.	
7.	The main goal of Talent Management is to align the talents of employees with the organization's strategic goals.	
8.	The implementation phase of a training program involves delivering the content to participants.	
9.	Career development does not require continuous feedback from employees' managers.	
10.	The success of a Management Development Program is solely based on the amount of money invested.	
Q 2.A.	Define Training. What is the Importance of training?	8 marks
Q 2.B.	Explain the characteristics of Performance Appraisal.	7 marks
	OR	
Q 2.P	Explain the Off-the-job training methods.	8 marks
Q 2.Q	Explain the Future-oriented methods of Performance Appraisal.	7 marks
Q 3.A.	What are the steps of Succession Planning?	8 marks
Q 3.B.	Explain the need for OD.	7 marks
	OR	
Q 3.P	Explain 360-Degree Feedback? Explain its advantages & disadvantages.	8 marks
Q 3.Q	Which areas of organization do OD interventions bring positive change in?	7 marks
Q 4.A.	What are the steps in designing T&D program.	8 marks
Q 4.B.	What is Talent Management? Explain the Blau & Boal's categorisation of employees.	7 marks
	OR	
Q 4.P	What are some of the Do's and Don'ts to be followed in order to conduct effective counselling.	8 marks
Q 4.Q	Explain the On-the-Job. techniques of M.D.P.	7 marks
Q 5.A.	Explain the model for planning self-development.	8 marks
Q 5.B.	Explain the limitations of Performance Appraisal.	7 marks
	OR	
Q 5.C.	Short Notes (any 3 out of 5)	15 marks
1.	Importance of M.D.P.	
2.	Directive Counselling	
3.	Suggestions for improving the effectiveness of MBO	
4.	Knowledge Management	
5.	Human Performance Improvement	



**Subject: FOUNDATION COURSE IV**

**Date:** 27-03-25 **Duration:** 2.5 hours

**Marks: 75 marks**

**Instructions for the candidate:**

1. This question paper contains 3 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.

**Q 1.A. Multiple Choice Questions (any 8 out of 10)**

8 marks

1. \_\_\_\_\_ is an unethical marketing practice.
  - a. Transparent pricing
  - b. False advertising
  - c. Customer feedback surveys
  - d. Socially responsible advertising
2. \_\_\_\_\_ is a key principle of corporate governance?
  - a. Lack of transparency
  - b. Accountability
  - c. Favoritism in decision-making
  - d. Ignoring shareholder rights
3. The Anglo-American model of corporate governance emphasizes \_\_\_\_\_.
  - a. Concentrated ownership
  - b. Strong shareholder rights
  - c. Government-controlled businesses
  - d. No role for independent directors
4. A whistleblower is someone who \_\_\_\_\_.
  - a. Hides corporate fraud
  - b. Reports unethical or illegal activities within an organization
  - c. Supports corruption
  - d. Manipulates financial statements
5. Insider trading refers to \_\_\_\_\_.
  - a. Buying or selling stocks based on publicly available information
  - b. Trading based on confidential, non-public information
  - c. Investing in the stock market legally
  - d. Following ethical stock trading practices
6. \_\_\_\_\_ is NOT a principle of business ethics?
  - a. Integrity
  - b. Transparency
  - c. Deception
  - d. Fairness
7. An ethical dilemma occurs when \_\_\_\_\_.
  - a. A company has to choose between right and wrong actions
  - b. A business decision has no impact on stakeholders
  - c. A company ignores ethical considerations
  - d. Laws clearly define what is right and wrong
8. \_\_\_\_\_ is the major problem of agency theory.
  - a. Not systematic
  - b. Lack of performances
  - c. Self-interest
  - d. Delegation of work



9. \_\_\_\_\_ is someone who helps in running, managing and organizing the organization.  
a. Manager      b. Labor      c. Creditors      d. Trade union
10. \_\_\_\_\_ entails a company's obligation to contribute positively to society and improve the well-being of stakeholders  
a. Economic responsibility      b. Environmental responsibility  
c. Shareholder responsibility      d. Social responsibility

**Q 1.B. True or False: (any 7 out of 10)**

**7 marks**

1. Ethical leadership requires leaders to prioritize profits over ethical considerations.
2. Misleading advertisements and false claims violate ethical marketing principles.
3. Insider trading is an example of ethical financial decision-making.
4. Tax evasion is illegal, while tax avoidance is legal but may still raise ethical concerns.
5. White-collar crimes typically involve physical violence.
6. CSR initiatives focus only on increasing company profits.
7. Strong corporate governance helps prevent fraud and ensures accountability in organizations.
8. Agency theory is the most appropriate theory without any discrepancies
9. Social Accounting measures the contribution of a firm towards the society.
10. Materialistic culture arising out of globalization has invaded our lives.

Q 2.A. What is ethics? State the significance of following ethics in our routine.

**8 marks**

Q 2.B. Ayush Varma, studying in secondary grade, is always caught committing unethical and wrong practices, being a responsible citizen, help him to understand why is it important to follow ethical path in our life.

**7 marks**

**OR**

Q 2.P. State the purpose of following business ethics.

**8 marks**

Q 2.Q. Elaborate on three C's of business ethics.

**7 marks**

Q 3.A. State the types of unethical advertisement practices followed in India.

**8 marks**

Q 3.B. State the importance of workplace ethics.

**7 marks**

**OR**

Q 3.P. What is corporate governance? Why it is essential to follow corporate governance.

**8 marks**

Q 3.Q. Highlight the role of SEBI in ensuring smooth and cordial working of corporates. 7 marks



- Q 4.A. . Write brief note on 'Stewardship theory'. 8 marks  
Q 4.B. Explain the benefits of following corporate governance. 7 marks

OR

- Q 4.P. Elaborate on 'Japanese Model' with Valid diagram. 8 marks  
Q 4.Q. Which issues are faced in corporate governance. 7 marks

- Q 5.A. Which common drawbacks are highlighted while following CSR practices. 8 marks  
Q 5.B. What could be the potential Future of CSR. 7 marks

OR

- Q 5.C. **Short Notes (any 3 out of 5)** 15 marks
1. Professional Ethics
  2. Ethical Dilemmas in marketing
  3. Sacchar Committee
  4. Aspects of CSR
  5. Golden rule of Ethics

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