



**INSTITUTE OF HUMAN RESOURCES ADVANCEMENT**  
**UNIVERSITY OF COLOMBO, SRI LANKA**

Bachelor of Labour Management – Year III  
2<sup>nd</sup> Semester Examination-(April 2024)

**BLM 3232 – Literary Criticism**

**Instructions to the Candidates**

1. Answer only five (05) questions including question number one (01).
2. This paper consists of eight (08) questions and two (02) pages.
3. The time allocated for the examination is three (03) hours.
4. Write your index number on all pages of answer scripts.
5. If a page or a part of this question paper is not printed, please inform the supervisor immediately.

1. Discuss the role of literary criticism in evaluating a literary creation. (20 Marks)
2. Explain the following. (10 Marks)
  - a. What is literary criticism? (10 Marks)
  - b. Discuss the functions of a critic. (Total 20 Marks)

3. "Imaginations, emotions, freedom and individualism were some of the focal points for the Romantic writers". Discuss this statement.

or

"Romantic poets insist on writing in open forms growing out of the writing process, rather than being fitted into any pre-existing forms". Discuss this statement. (20 Marks)

4. "Elements of Marxism can be seen in many of Charles Dickens's writings". Discuss this statement by giving examples from Charles Dicken's Oliver Twist. (20 Marks)

5. Briefly explain the following topics. (10 Marks)
  - a. Fundamental themes of feminist writers. (10 Marks)
  - b. The waves of feminism. (Total 20 Marks)

6. "Modernism encourages the writers and poets to be innovative in their writing and experiment with new writing styles" Discuss. (20 Marks)

7. Briefly explain what is realism and the characteristics of realist writings. (20 Marks)

8. Write short notes on any two of the following topics. (20 Marks)
  - a. William Wordsworth
  - b. What is criticism?
  - c. Romanticism vs Neo-classicism
  - d. Russian formalism
  - e. Stream of consciousness

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**Institute of Human Resource Advancement**  
**University of Colombo, Sri Lanka**

**Bachelor of Labour Management - 2021/2022 (English Medium)**

**Third Year – 2<sup>nd</sup> Semester Examination**

**(Held in April 2024)**

**BLM 3233 – Management Information System**

**Instructions to the Candidates**

- (1) Answer any five (05) questions.
- (2) Time allocated for the examination is three (03) hours.
- (3) This paper consists of six (06) questions and three (03) pages.
- (4) Write your index Number on all pages of answer scripts.
- (5) If a page or a part of this question paper is not printed properly, please inform the Supervisor immediately.

1. A. Explain the difference between data and information with an example.  
(08 marks)
- B. Explain the impact of information in stages of human development.  
(12 marks)  
(Total 20 marks)
2. A. What is a system? Provide 03 examples.  
(08 marks)
- B. Explain the main components and its functions in a computer-based information system.  
(12 marks)  
(Total 20 marks)
3. A. Explain the types of computer-based information systems against an organizational hierarchy with distinguishing main functionalities of each system.  
(08 marks)
- B. Explain the role and functionalities of an Enterprise Resource Planning System?  
(12 marks)  
(Total 20 marks)
4. A. Explain how an organization can use Management Information Systems to achieve Competitive Advantage.  
(08 marks)
- B. Explain the management issues related with Management Information Systems.  
(12 marks)  
(Total 20 marks)
5. A. List the E-Business models available using a diagram.  
(08 marks)
- B. Explain with an example how internet can be used for Marketing Mix.  
(12 marks)  
(Total 20)

6. A. Describe the concept of Business Intelligence using an example in the Hospitality industry.

**(08 marks)**

B. Explain the advantages and disadvantages of Business Intelligence.

**(12 marks)**

**(Total 20)**

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**Bachelor of Labour Management - 2021/2022 (English Medium)**  
**Third Year – 2<sup>nd</sup> Semester Examination**  
**(Held in April 2024)**

**BLM 3234- Contemporary Issues in Labour Markets**

**Instructions to the Candidates**

- (1) Answer any five (05) questions.
- (2) Time allocated for the examination is three (03) hours.
- (3) This paper consists of six (06) questions and three (03) pages.
- (4) Write your index Number on all pages of answer scripts.
- (5) If a page or a part of this question paper is not printed properly, please inform the Supervisor immediately.

1. 'There are many changes taking place in the labour market especially after the COVID-19 Pandemic and many developments are occurring in response to such changes' .

i. Explain the above statement discuss the current trends in the labor market the relevant information and facts.

**(10 Marks)**

ii. Develop your own proposals that you could forward to the policy makers to keep up with the trend above

**(10 Marks)**

**(Total 20 Marks)**

2. 'Child labour is considered more important and identified as a complex issue in different contexts due to its own cultural and political considerations'.

i. Discuss the repercussions of the use of child labor for an economy and society.

**(10 Marks)**

ii. Discuss possible strategies to manage the issues of child labor.

**(10 Marks)**

**(Total 20 Marks)**

3. 'Labor migration has been a key concern during the pandemic due to restrictions and during the post-pandemic there are many variations noticed.'

I. Recognize how labour migration causes to the various issues in the labour market.

**(10 Marks)**

II. Discuss different types of labour migration with examples.

**(10 Marks)**

**(Total 20 Marks)**

4. 'Changes in regional labour markets have been recognized by many scholars as one of the key concerns in the expatriation issue'.

i. Considering the above statement discuss issues that faced by South Asian migrants in western labor market.

(10 Marks)

ii. Evaluate the consequences of the use of Chinese and Indian labor in the Sri Lankan labor market.

(10 Marks)

(Total 20 Marks)

5. Expatriation is highly regarded by many organizations while ignoring repatriation from the surface level.

i. Elaborate the possible issues with expatriates operating in the labour market.

(10 Marks)

ii. Explain the importance of the repatriation process in the operation.

(10 Marks)

(Total 20 Marks)

6. Write short notes on of the followings

i. Actions that are taken to mitigate the social effect of child labour

ii. Issues associated with females at work

iii. Proposals to manage above recognized issues at work

iv. The impact of harassment against males in work setting

v. Strategies to mitigate harassment against males at work

(04 Marks each)

(Total 20 Marks)

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**Bachelor of Labour Management - 2021/2022 (English Medium)**

**Third Year – 2<sup>nd</sup> Semester Examination**

**(Held in April 2024)**

**BLM 3235 Audit Practices and Taxation**

**Instructions to the Candidates**

- (1) All questions are compulsory
- (2) Time allocated for the examination is three (03) hours.
- (3) This paper consists of five (05) questions and four (04) pages.
- (4) Write your index Number on all pages of answer scripts.
- (5) If a page or a part of this question paper is not printed properly, please inform the Supervisor immediately.

### Question 1

The objective of the assurance engagement is to provide an assurance to the intended users of the information. There are two types of assurance engagements as reasonable assurance engagements and limited assurance engagements.

- (a) Explain the relationship among the client company, shareholders and the auditor in an Audit assurance engagement. (05 Marks)
- (b) Explain why an absolute assurance cannot be provided on financial statements during a financial audit. (05 Marks)

**(Total 10 marks)**

### Question 2

Rukman Associates (RA) is a sole practitioner with two seniors and five other junior staff. RA is the auditor of HTP Freight Services (Pvt) Ltd (HTP) since 2017. Mr. Rukman is the engagement partner for the audit of HTP since 2017 and Mr. Saman is the senior in charge of this audit for the last three years. Directors of HTP requested to accept the valuation of equity instruments of the company. Since RA earns nearly 35% of its total revenue from accounting and annual audit services provided to HTP, Mr. Rukman finds it difficult to deny the client request.

- (a) Explain three (3) threats to compliance with the fundamental principles of ethics applicable to RA with reference to the above scenario. (06 Marks)
- (b) Mention three (3) safeguards RA could implement to mitigate the threats to fundamental principles of ethics. (03 Marks)
- (c) Explain four components of an internal control system (08 Marks)
- (d) Identify three purposes of an internal control system. (03 Marks)

**(Total 20 marks)**

### Question 3

Mr. Vimal was assigned as an audit manager for a new audit client, Roy Hotels (Pvt) Ltd. (RHL). The audit partner, Mr. Siva informed that nothing has been done so far and audit of the financial statements of the RHL for the year ended 31st March 2024 is to be commenced from next month.

- (a) Explain two (2) specific procedures that should be performed by Mr. Vimal in relation to the above initial audit before commencing the audit. (04 Marks)
- (b) Identify and explain the components of audit risk. (06 Marks)
- (c) Identify three factors to be considered when determining the benchmark for materiality. (03 Marks)

- (d) Assume the benchmark determined by Mr. Vimal is revenue and revenue in the draft financial statements is Rs. 100, 000,000. Further, the audit risk is assumed to be normal. Based on the information, compute three levels of materiality with the use of appropriate rates. Further, explain the use of each level of materiality in auditing.

**(07 Marks)**

**(Total 20 Marks)**

#### **Question 4**

Mr.Ameen is a member of the audit team auditing the financial statements for the year ended 31<sup>st</sup> March 2024 of Local Retailers Ltd. Its head office is in a leased-out building in Colombo and rent is payable quarterly in advance.

- (a) Explain three (3) audit assertions that will be applicable to the rent expense of Local Retailers Ltd. **(06 Marks)**

- (b) Explain three (3) audit procedures that can be performed to verify the above assertions in relation to rent expense. **(06 Marks)**

- (c) Differentiate between tests of controls and substantive procedures. **(04 Marks)**

- (d) Explain two (2) characteristics/Considerations that should be considered when designing an audit procedure. **(04 Marks)**

**(Total 20 marks)**

#### **Question 5**

Mr. Amal is working as an accountant at Shoba PLC. At the same time, he is running his own business which is Amal Consultancy.

His earnings from employment for the Y/A 2023/24 are as follows.

- i. He received a salary of Rs. 1,380,000 during the year 2023/24 after deducting 8% EPF.
- ii. The company's contribution for EPF and ETF for Mr. Amal is Rs. 180,000 and Rs. 45,000 respectively.
- iii. Additionally, he received a bonus of Rs. 200,000 in March 2024.
- iv. He has received a reimbursement of Rs.25,000 for the traveling expenses.
- v. Advance Personal Income Tax (APIT) deducted during the Y/A 2023/24 is Rs. 300,000.



Financial Information of Amal Consultancy, his own business is as follows.

- i. The accounting profit of the business for the year ended 31<sup>st</sup> March 2024 is Rs. 5,400,000.
- ii. The business incurred Rs. 20,000 for the usual type of training taken by professionals to keep up to date. This is directly relevant to the business. Further, Amal Consultancy has paid Rs. 150,000 for Mr. Amal's Masters Degree.
- iii. The business acquired a lorry for transporting office materials on 22.09.2021 for Rs. 3,000,000. The lorry can be used for 5 years.
- iv. The business acquired a Building on 15.03.2018 for Rs. 5,000,000. The lifetime of the building is 25 years.
- v. The business acquired a computer on 01.01.2024 for Rs. 200,000. The lifetime of the computer is 4 years.
- vi. The business has deducted the following expenses when arriving at the profit figure.
  - a. Doubtful Debt Provision for the year - Rs. 30,000
  - b. Bad Debt – Rs. 55,000
- vii. The business has deducted a research expenditure of Rs. 100,000 when arriving at the profit figure. Further, a development cost of Rs. 300,000 has been capitalized.
- viii. The business has received a rent income of 80,000 (Gross) during the Y/A 2023/24. When it is received, a Withholding tax (WHT) of 10% has been deducted.
- ix. The business had made a money donation to an approved charity which amounts to Rs. 120,000.

In addition, Mr. Amal has made a total of Rs. 535,000 as self-assessment payments for the first three quarters.

Required:

Prepare the Income Tax Computation and Calculate the balance income tax payable/refund of Amal for the Y/A 2023/24.

**(Total 30 marks)**

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