



**Institute of Human Resource Advancement (IHRA)
University of Colombo, Sri Lanka**

Bachelor of Labour Management

**First Year - 1st Semester Examination
English Medium
(Held on, September, October 2021)**

BLM 1131 – Legal Environment

Online Examination

Instructions to the Candidates

- (1) This paper consists of six (06) questions and three (03) pages.
- (2) Answer any four (04) questions.

* Your answer should make necessary reference to Statutory Provisions and Decided Case Law.
- (3) Time allocated for the examination is two (02) hours.
- (4) Write your Index Number on all pages of answer scripts.
- (5) Scan all answer sheets into a one PDF file and submit into the submit box.
- (6) If a page or a part of this question paper is not printed, please inform the Supervisor immediately.

1) Question

" Derived from so many different systems-Roman, English, Sinhalese, Hindu and Muslim-the law of Ceylon is embarrassed rather by the richness of its sources than by the lack of them."

Sir Ivor Jennings and H.W. Tambiah, The dominion of Ceylon: the development of its laws and Constitution (Stevens 1952) P. 184

Do you agree with the above statement? Elaborate your answers with appropriate statutory provisions and case law.

(25 Marks)

2) Question

A) Briefly describe the classical sources of Roman Dutch Law.

(10 Marks)

B) Explain the applicability of Batavian Statutes as a source of Roman Dutch Law in Sri Lanka.

(15 Marks)

(Total Marks 25)

3) Question

'Judicial activism played a significant role in the introduction of English Law to Ceylon. However, some of the justifications that were used for its inclusion were arbitrary'.

Assess the correctness of the above statement with decided case law

(25 Marks)

4) Question

Answer Either A or B

A) "The Muslim Law applied in Sri Lanka contains usages and customs peculiar to local Muslims and which do not form a part of the Islamic system of jurisprudence."

L. J. M. Cooray, An Introduction to the Legal System of Sri Lanka (Stamford Lake 1972) P. 135

Do you agree with the above statement? Substantiate your answer with decided case law.

(25 Marks)

OR

B) "Thesawalamai law applies on both personal and territorial basis."

Do you agree with the above statement? Substantiate your answer with decided case law.

(25 Marks)

5) Question

The decision in Williams v Robertson (1886) 8 SCC 36 changed the whole trajectory of Kandyan Law. However, there are many arguments, which can be alluded to refute the reasoning of the Supreme Court in the said decision.

Critically discuss as to what arguments could be brought forward to refute the decision of the Supreme Court in the said case.

(25 Marks)

4) Question

Answer Either A or B

A) "The Muslim Law applied in Sri Lanka contains usages and customs peculiar to local Muslims and which do not form a part of the Islamic system of jurisprudence."

L. J. M. Cooray, An Introduction to the Legal System of Sri Lanka (Stamford Lake 1972) P. 135

Do you agree with the above statement? Substantiate your answer with decided case law.

(25 Marks)

OR

B) "Thesawalamai law applies on both personal and territorial basis."

Do you agree with the above statement? Substantiate your answer with decided case law.

(25 Marks)

5) Question

The decision in Williams v Robertson (1886) 8 SCC 36 changed the whole trajectory of Kandyan Law. However, there are many arguments, which can be alluded to refute the reasoning of the Supreme Court in the said decision.

Critically discuss as to what arguments could be brought forward to refute the decision of the Supreme Court in the said case.

(25 Marks)

6) Question

A) Briefly discuss the requirements that must be proved in order to establish a custom as a source of law

(12.5 Marks)

B) Briefly define the doctrine of stare decisis

(12.5 Marks)

(Total Marks 25)



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BLM 1132 – Principles of Management

Online Examination

Instructions to the Candidates

- (1) This paper consists of five (05) questions and two (02) pages.
- (2) Answer any four (04) questions.
- (3) Time allocated for the examination is two (02) hours.
- (4) Write your Index Number on all pages of answer scripts.
- (5) Scan all answer sheets into a one PDF file and submit into the submit box.
- (6) If a page or a part of this question paper is not printed, please inform the Supervisor immediately.

01. A. Define key terms of management

(15 Marks)

B. Explain the managerial decision making process using an example

(10 Marks)

(Total Marks 25)

02. A. Write a mission statement of an organization and evaluate it in managerial point of view

(10 Marks)

B. Explain SWOT Analysis and describe the internal and external factors that are considered in SWOT Analysis

(10 Marks)

C. Define cooperate strategies and provide Sri Lankan examples each.

(05 Marks)

(Total Marks 25)

03. Write notes on following topics

A. Formal and informal organizations

B. Organization chart

C. Organizing principles

D. Delegation

E. Departmentalization

(Marks 5x5 =25)

04. A. Explain the way of becoming an effective Leader using the leadership grid (Management grid)

(10 Marks)

B. Which is more important, position power or personal power to a leader? Explain.

(10 Marks)

C. 'The behavior of followers depends on their thinking capacity and active or passive nature'. Do you agree? Explain.

(05 Marks)

(Total Marks 25)

05. A. Explain three employee motivation theories studied by you.

(15 Marks)

B. Describe how to use above theories when planning a motivation policy for your organization

(10 Marks)

(Total Marks 25)



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BLM 1133 – Statistics

Online Examination

Instructions to the Candidates

- (1) This paper consists of six (06) questions and four (04) pages.
- (2) Answer any four (04) questions.
 - * Calculators allowed.
 - * You have supplied own graph papers.
- (3) Time allocated for the examination is two (02) hours.
- (4) Write your Index Number on all pages of answer scripts.
- (5) Scan all answer sheets into a one PDF file and submit into the submit box.
- (6) If a page or a part of this question paper is not printed, please inform the Supervisor immediately.

- 1) A) Write short notes on the following,
a) Descriptive statistics.
b) Analytical statistics.

(25 Marks)

- B) Give suitable examples and explain briefly the following,
a) Discrete variables.
b) Continuous variables.

(25 Marks)

- C) Explain briefly,
a) Primary data.
b) Secondary data.

(25 Marks)

- D) Explain what is a sample with two suitable examples.

(25 Marks)

(Total marks 100)

- 2) Using your own graph papers, draw the graphs for following distributions.

- A) Using the distribution of expenditure of a company given below, draw a pie chart.

(25 Marks)

	(Rs. In million)
Raw Materials	1,689
Taxes	582
Manufacturing	543
Employees	470
Other expenses	286

Depreciation	94
Dividends	75
Retained income	51
Total	3,790

B) Draw a histogram using following data

(25 Marks)

Weight in Kg	No. of Students
30 - 34	3
35 - 39	5
40 - 44	12
45 - 49	18
50 - 54	14
55 - 59	6
60 - 64	2

C) Draw less than and more than cumulative frequency (ogive) curve for the following data.

(25 Marks)

Marks	Frequency
0 - 10	3
10 - 20	9
20 - 30	15
30 - 40	30
40 - 50	18
50 - 60	5

D) By using above graph in “C)” obtain a value for median.

(25 Marks)

(Total marks 100)

- 3) The individual output of a batch of 50 labours is given in the table below.

Class Interval	Frequency
70 - 74	3
75 - 79	5
80 - 84	16
85 - 89	12
90 - 94	6
95 - 99	6
100 - 104	2

Find,

- A) value of modal, (Marks 25)
- B) value of median, (Marks 25)
- C) mean value, (Marks 25)
- D) standard deviation value, for output of labours. (Marks 25)

(Total marks 100)

- 4) Use following table.

Measure	Region A	Region B
Mean	256.5	240.8
Median	201.0	201.6
Standard Deviation	215.4	181.1
First Quartile	260.0	242.0
Third Quartile	157.0	164.2

Calculate separately region A and region B of Carl Pearson's coefficient of skewness,

- A) By using Mean, Median and Standard Deviation. (Marks 30)
- B) By using Quartiles (Marks 30)
- C) Discuss how data distributed within region A and region B and explain behavior of the skewness. (Marks 40)

(Total marks 100)

5) Use the data provided in the table below to,

X	10	12	13	16	17	20	25
Y	10	22	24	27	29	33	37

A) Draw scattered graph and an explain behavior of data on graph.

(Marks 30)

B) Determine the equation of a straight line which best fits the data.

(Marks 30)

C) Find out Karl Pearson's co-efficient of correlation between X and Y.

(Marks 40)

(Total marks 100)

6) Following table gives the number of good and bad parts produced by each of three shifts in a production line of a factory.

Shift	Good	Bad	Total
Morning	900	130	1,030
Evening	700	170	870
Night	400	200	600
Total	2,000	500	2,500

If there any relationship between the shift and the quality of the parts produced?

(Consider 5% of confidential interval)

(Marks 100)



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BLM 1134 – Writership and Communication

Online Examination

Instructions to the Candidates

- (1) This paper consists of seven (07) questions and one (01) page.
- (2) Answer any four (04) questions.
- (3) Time allocated for the examination is two (02) hours.
- (4) Write your Index Number on all pages of answer scripts.
- (5) Scan all answer sheets into a one PDF file and submit into the submit box.
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1. What do you understand by the terms language, communication and culture?

Or

Discuss the characteristics of language by using different definitions of language.

(25 marks)

2. Describe communication and the communication process.

(25 marks)

3. Describe the writing process.

(25 marks)

4. Discuss the different types of writing with relevant examples.

(25 marks)

5. "The writing and the language should be specific according to the media that the author is writing". Discuss

(25 marks)

6. What are the different types of radio scripts and the special requirements that the writer needs follow when they are writing for radio?

(25 marks)

7. Explain briefly the difference between film and documentary scripts.

(25 marks)



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BLM 1135 – Financial Accounting

Online Examination

Instructions to the Candidates

- (1) This paper consists of five (05) questions and nine (09) pages.
- (2) Answer Any Four (04) Questions **Including Question one (01)**
* Calculators allowed.
- (3) Time allocated for the examination is two (02) hours.
- (4) Write your Index Number on all pages of answer scripts.
- (5) Scan all answer sheets into a one PDF file and submit into the submit box.
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01.

Suharshana Traders is a sole proprietorship owned by Mr. Suharshana. The trial balance Suharshana Traders as at 31 March 2021 is given below.

Suharshana Traders
Trial Balance as at 31 March 2021

Account Name	Debit (Rs. '000)	Credit (Rs. '000)
Sales		1,200
Purchases	420	
Inventory as at 01.04.2020	80	
Land (at cost)	300	
Buildings (at cost)	700	
Motor vehicles (at cost)	600	
Accumulated depreciation of building as at 01.04.2020		210
Accumulated depreciation of motor vehicles as at 01.04.2020		180
Equity as at 01.04.2020		357
Rent income		32
Salaries and wages	108	
Promotion expenses	65	
Electricity	40	
Sales commission	25	
Discount received		8
Discount allowed	6	
Trade receivables	250	
Trade payables		190
10% Bank loan		500
Cash at bank	83	
Total	2,677	2,677

Additional Information

- The inventory as at 31 March 2021 is valued at the cost of Rs. 50,000.
- Rs. 15,000 worth of inventory has been damaged during the period. However, the insurance company has agreed to compensate 60% of the damage.
- The employee's contribution to the Employees Provident Fund (EPF) is 10%, while the employer's contribution is 15%. The Employees Trust Fund (ETF) rate is 3%. However, the paid salary and wages after deducting employee's contribution has been recorded in accounts.
- Electricity payable for the month of March 2021 of Rs. 10,000 was not recorded in the books of accounts as at 31 March 2021.
- Prepaid promotion expenses as at 31 March 2021 were Rs. 15,000.
- A debtor owing Rs. 20,000 as at 31 March 2021 should be written off as bad debts, while a provision for doubtful debts must be made of 10% of the remainder.
- The depreciation rates on straight line basis are as follows:
 - Buildings : 5% per annum
 - Motor vehicles : 10% per annum

You are required to prepare:

i. Income Statement for the year ended 31 March 2021.

(12 Marks)

ii. Statement of Financial Position as at 31 March 2021.

(13 Marks)

(Total 25 marks)

Additional Information

- The inventory as at 31 March 2021 is valued at the cost of Rs. 50,000.
- Rs. 15,000 worth of inventory has been damaged during the period. However, the insurance company has agreed to compensate 60% of the damage.
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- A debtor owing Rs. 20,000 as at 31 March 2021 should be written off as bad debts, while a provision for doubtful debts must be made of 10% of the remainder.
- The depreciation rates on straight line basis are as follows:
 - Buildings : 5% per annum
 - Motor vehicles : 10% per annum

You are required to prepare:

i. Income Statement for the year ended 31 March 2021.

(12 Marks)

ii. Statement of Financial Position as at 31 March 2021.

(13 Marks)

(Total 25 marks)

02.

i. "Financial accounting plays an imperative role among external users of account information". Do you agree with this statement? Explain with examples.

(06 Marks)

ii. Following four (04) instances have been revealed by auditors from the financial statements of Manohara PLC. State whether you agree or disagree with the instances **and** state the relevant accounting concept applicable to each instance.

- a) The company has followed the same inventory valuation method over time.
- b) The telephone bill received for the last month has not been considered as an expense because it has not been paid yet.
- c) Goods that were sent to customers under sale or return basis have been recorded as credit sales.
- d) The motor vehicle acquired under lease has not been presented under assets as the business does not have the legal ownership.

(08 Marks)

iii. Identify three (03) characteristics of an asset as per the conceptual framework for financial reporting.

(03 Marks)

iv. Briefly explain the following enhancing qualitative characteristics of financial information as per the conceptual framework for financial reporting.

- a) Comparability
- b) Verifiability

(04 Marks)

v. At present, many business organizations are using computer-based accounting. Identify any two (02) advantages and disadvantages of computer-based accounting for a business organization.

(04 Marks)

(Total 25 marks)

03.

i. Mr. Thisal commenced a dairy products business on the 01 April 2021. The impact of transactions that occurred during the first month is identified under the following accounting equation.

(Rs. '000)

Transaction No.	Assets =					Equity	+ Liabilities	
	Motor Vehicles	Machines	Inventory	Debtors	Cash	Equity	Bank Loans	Creditors
01.	+1,200	+200			+100	+1,400	+100	
02.			+160					+160
03.			-35		+50	+15		
04.			+40		-40			
05.					+500	+500		
06.			-100	+130		+30		
07.					-135	+5		-140
08.					-8	-8		
09.					-20	-2	-18	
10.					-14	-14		
11.				-130	+127	-3		
12.	-10	-2				-12		

Additional Information:

- Transactions No. 01, 05, and 10 that result in a change in equity have no impact on profit.
- Motor vehicles and machines are depreciated at 10% and 12% per annum, respectively.

You are required to:

- a) Describe each transaction presented above under the accounting equation.

(12 Marks)

- b) Calculate the profit/loss for the month of April 2021 (You may use the profit equation method or another appropriate method).

(04 Marks)

- ii. The cash control account of Dinuka enterprises as at 30 June 2021 showed a credit balance of Rs. 32,600. However, the bank statement on the same day showed an overdraft of Rs. 50,300. The accountant of Dinuka enterprises has revealed the following reasons for the difference.

- The deposited cheque (No. 435634) Rs. 12,500 has not been realized
- Direct remittances made by debtors to the bank account Rs. 4,500
- Deposited, but dishonored cheques Rs. 6,000
- The issued cheque (No. 285648) of Rs. 7,800 has not been presented for payments
- Standing order payment paid for insurance Rs. 8,500
- Service charges by the bank Rs. 3,000

You are required to prepare:

- a) Revised cash control account

(05 Marks)

- b) Bank reconciliation statement

(04 Marks)

(Total 25 marks)

04.

The following information is extracted from “Varuni Stores” for the month of August 2021.

- Balances as at 01 August 2021.

-Debtors control account Rs. 100,000 (dr.)

-Cash control account Rs. 150,000 (dr.)

-Creditors control account Rs. 120,000 (cr.)

-VAT control account Rs. 30,000 (cr.)

- The following transactions occurred during the month of August 2021.

No.	Transaction Item	Rs.
1	Credit purchases	216,000
2	Credit sales	378,000
3	Cash purchases	270,000
4	Sales returns	64,800
5	Cash sales	162,000
6	Purchase returns	86,400
7	Receipts from debtors (after allowing for discounts Rs. 10,000)	240,000
8	Payments to creditors (after receiving discounts Rs. 5,000)	175,000
9	VAT payments	30,000
10	Payments for operating expenses	27,000

Additional information

- 8% VAT is included in the above sales and purchases.
- A customer owing Rs 12,000 to the business has been bankrupt. It was decided that this amount is irrecoverable.

You are required to Prepare:

- a) Sales account (02 Marks)
 - b) Sales return account (01 Marks)
 - c) Purchase account (02 Marks)
 - d) Purchase return account (01 Marks)
 - e) Debtors control account (04 Marks)
 - f) Creditors control account (04 Marks)
 - g) VAT control account (06 Marks)
 - h) Cash control account (05 Marks)
- (Total 25 marks)**

05.

i. The following information is extracted from Aqua PLC which is operating in the Tea industry.

Extracts from the Income Statement for the year ended 31 March 2021.

Item	Rs. '000
Sales revenue	15,600
Cost of goods sold	13,100
Gross profit	2,500
Other income	230
Distribution costs	500
Administration expenses	380
Other expenses	110
Interest expenses	200
Net profit before tax	1,540
Tax	420
Profit for the year	1,120

Extracts from the Statements of Financial Position as at 31 March 2021.

Item	Rs. '000
Assets	
Property, plant and equipment	18,000
Inventory	600
Trade receivables	250
Cash and cash equivalents	190
Total assets	19,040
Equity and Liabilities	
Ordinary share capital (book value of a share is Rs. 2)	12,000
Retained earnings	1,600
Long-term borrowings	5,000
Trade payables	340
Other current liabilities	100
Total equity and liabilities	19,040

Additional information

- All sales of the company are on the credit basis.
- Inventories as at 01 April 2020 is Rs. 500,000.
- Trade receivables as at 01 April 2020 is Rs. 300,000.
- The market price per share as at 31 March 2021 is Rs. 8.

You are required to calculate the following ratios pertaining to Aqua PLC for the year ended 31 March 2021.

- | | |
|-----------------------------|------------------------------|
| a) Gross profit ratio | f) Average collection period |
| b) Net profit ratio | g) Debt to equity ratio |
| c) Return on assets | h) Quick asset ratio |
| d) Return on equity | i) Earnings per share |
| e) Inventory turnover ratio | j) Price earnings ratio |

(2x10 Marks)

ii. Kushani Traders has found the following accounting errors that occurred in the year ending 31 December 2020.

1. A sales invoice of Rs. 160,000 has been omitted from the books.
2. Discount allowed Rs. 13,000 has been credited to the discount received account as Rs. 31,000.
3. The machine repair expense of Rs. 80,000 paid on 01 June 2020 have been debited to the machine account. Machines are depreciated at 10% per annum.

You are required to prepare:

- a) The journal entries to make the necessary corrections.

(04 Marks)

- b) Suspense account

(01 Marks)

(Total 25 marks)
