

TRIBHUVAN UNIVERSITY

2081 (Partial)

B.B.S. 4 Yrs. Programme / I Year / MGMT

Full Marks: 100

Business English (MGT 201)

Time: 3 hrs.

(New Course)

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Attempt ALL the questions.

Group 'A'

1. Rewrite these sentences by using appropriate forms of the verbs given in the brackets. [5×1]
 - a. By the end of 2030, we (use up) all fuel resources.
 - b. Mr. Subedi (complete) his project work last week.
 - c. Smita (not finish) her task yet.
 - d. If I (am) a billionaire, I could fulfill all my wishes.
 - e. Photocopy machines (facilitate) communication within organizations.
2. Identify the pronouns and categorize their types (relative pronoun, interrogative pronoun, indefinite pronoun, demonstrative pronoun, or compound personal pronoun) in the following sentences. [5×1]
 - a. The wall, which was recently painted, is beautiful.
 - b. Whose purse was left in the conference room?
 - c. Each project manager reports to the general manager.
 - d. Are those the students who won the scholarship?
 - e. The birds saw themselves reflected in the stream.
3. Answer the following as instructed in the brackets. [5×1]
 - a. If you invest in the stock market, (complete the sentence with a clause)
 - b. They bought a new house in the city. (change into passive voice)

- c. The quality of service dropped drastically during the month of November. (identify adverb)
- d. Cricket and football ticket prices are increasing. (identify subject and predicate)
- e. Aakar said, I enjoy browsing Facebook. (use quotation marks in the right place)

4. Write a paragraph describing different functions of language. [5]
5. List out any five marketing terms and write their meanings. [5]
6. Write a memo to the staff of your office to attend a meeting to discuss preparation for the annual day. [5]
7. Describe the importance of meeting in a business organization. [5]
8. Prepare an advertisement for an electronic gadget including its special features. [10]

Group 'B'

Attempt ALL the questions.

9. What do you mean by brainstorming? Why is it important in writing process? [7]
10. Read the following paragraph and answer the questions that follow: [3×2]

Professionalism extends beyond mere etiquette; it is the fundamental standard of conduct that underpins all successful business interactions and internal operations. It encompasses a comprehensive set of ethical principles, responsible behaviors, and a consistently positive attitude that together cultivates trust and respect. Key facts include rigorous adherence to deadlines, taking full ownership of tasks and outcomes, clear and respectful communication across all channels, a commitment to delivering high-quality work, and maintaining a composed and courteous demeanor even under pressure. This unwavering commitment to professional conduct is not only crucial for building and maintaining robust relationships with clients, partners, and colleagues, but it also significantly elevates the overall reputation and effectiveness of the entire organization.

 - a. What is the fundamental role of professionalism in business?
 - b. What are some of the key components of professionalism?

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c. How does a commitment to professional conduct benefit an organization's relationships and overall standing?

11. Develop the following topic sentence into a paragraph: [6]
Social media is distracting students from learning.

12. Rewrite the following sentence as instructed in the brackets. [3×2]
- In my opinion, I personally think that the reason why we are experiencing these problems is due to the fact that there is a lack of communication. (eliminate awkward phrasing to smooth it out)
 - The old engine was running in a rough fashion. (replace underlined part with one adverb)
 - Some children show violent behavior. (Improvise to make it a thesis statement)

Group 'C'

13. Answer any THREE of the following questions: [3×10=30]

- In many cities, there is an increasing number of large shopping malls. What are the reasons for this development, and what impact do these large shopping malls have on local communities and small businesses? Discuss both the positive and negative effects.
- According to Heather Rogers, how do common waste solutions like landfills and recycling often fail to truly solve our core garbage problems? What larger societal or economic shifts does she argue are necessary to genuinely address the issue of waste?
- Based on your reading of Sandra Cisneros's "Only Daughter," discuss how familial expectations, particularly from parents, influence an individual's career choices and personal validation.
- According to Amy Chua, Chinese child-rearing practices are designed to prepare children for life. Briefly elaborate Chua's argument and discuss how these practices are similar to and differ from child-rearing methods in your society.

e. According to Daniel Engber, "We have known for a long time that any sin tax is likely to be a burden on the poor, since they're most prone to unhealthy behavior". Do you agree?

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TRIBHUVAN UNIVERSITY	
2081 (Partial)	
B.B.S. 4 Yrs. Programme / I Year / MGMT	
Business Statistics	Full Marks: 100
MGT 202 (New Course)	Time: 3 hrs.

*Candidates are required to give their answers in their own words as far as practicable.
The figures in the margin indicate full marks.*

Group "A"

Brief Answer Questions [10×2=20]
Attempt ALL questions.

- Calculate Spearman's rank correlation coefficient when $n = 10$ and $\Sigma d^2 = 204$, where d = difference between two ranks.
- Calculate standard deviation, when mean = 50 and coefficient of variation = 30%.
- Find Karl Pearson's coefficient of skewness, when mean = 44, mode = 40 and standard deviation = 10.
- The year of origin of the following trend line equation of sales (in millions rupees) is 2018.
 $y = 31.5 + 1.2x$
Estimate the sales for the year 2024.
- In an asymmetrical distribution, mean = 55 and mode = 58, find the value of median.
- Calculate correlation coefficient (r), when $b_{yx} = -0.62$ and $b_{xy} = -0.72$.
- Find the simple aggregative price index number for the year 2024 from the following information:

Commodities	A	B	C	D	E
Price in 2023	55	65	73	85	97
Price in 2024	58	67	75	88	100

8. Find the value of following determinant:

$$\begin{vmatrix} 4 & 5 & 3 \\ 1 & 7 & 8 \\ 3 & 0 & 4 \end{vmatrix}$$

9. Find $(5A - 2B)$, where $A = \begin{pmatrix} 3 & 8 & 9 \\ 6 & 5 & 7 \end{pmatrix}$ and $B = \begin{pmatrix} -2 & 1 & 4 \\ -3 & 2 & 5 \end{pmatrix}$

10. Explain in brief the direct personal interview with suitable example.

Group "B"

Descriptive Answer Questions [5×10=50]
Attempt any FIVE questions.

11. Solve the following equations by using determinant or matrix method:

$$2x + y - z = 4$$

$$x + y - z = 3$$

$$2x + 2y + z = 12$$

12. Find out the limits of marks of middle 60% of the students from the following marks distribution:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Students	14	15	24	30	25	18	12	10

13. The following table shows the sales (Rs. millions) of a company:

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sales	15	21	28	30	28	31	33	35	36

Fit a straight line trend by least square method. Calculate the trend values. Estimate the sales for the year 2025.

14. Following table shows the marks of the students in Statistics and English:

Marks in Statistics	74	80	77	73	75	72	76	79	78	71
Marks in English	68	71	64	63	69	68	65	69	63	66

State which subject of students securing more uniform marks?

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15. The following table gives the changes in price and quantity of the consumption basket of the labour class.

Commodity	2023		2024	
	Price	Quantity	Price	Quantity
A	5	20	7	22
B	6	21	8	25
C	8	25	8	26
D	10	28	12	30

Calculate the cost of living index number. If the average of a labour wage was Rs. 37,000 per month in 2023, what should be the average wage per worker per month in 2024, so that the standard of living of the workers does not falls in the year 2024 level?

16. (a) Solve the following Linear Programing Problem graphically:

$$\text{Maximize } Z = 7x + 3y$$

$$\text{Subject to constraints: } x + y \leq 5$$

$$3x + 2y \leq 12$$

$$\text{and } x \geq 0, y \geq 0$$

- (b) Ram and Sita appear for an interview for two different posts.

The probability of their selection are $\frac{1}{4}$ and $\frac{1}{5}$ respectively. Find the probability that (i) both of them will be selected (ii) none of them will be selected and (iii) at least one of them will be selected.

Group "C"

Analytical Answer Questions.

[2×15=30]

Attempt any TWO questions.

17. A man buys newspaper at the rate of Rs 7 and sells them at the rate of Rs 10. The unsold newspaper will be worthless. The number of copies demanded and their corresponding probabilities are given below:

Copies demanded	Probability
110	0.17
120	0.15
130	0.26
140	0.27
150	0.15

- (a) Determine optimum stock level (b) Calculate maximum expected monetary value (EMV)
(c) Expected payoff with perfect information (EPPi) (d) Expected value of perfect information (EVPI).

18. The following table reveals marks of BBS students of a campus:

Marks	Number of students
0 – 10	5
10 – 20	15
20 – 30	20
30 – 40	31
40 – 50	24
50 – 60	15
60 – 70	10

- (a) Calculate coefficient quartile deviation (b) Find out coefficient of kurtosis and (c) interpret the result of coefficient of kurtosis.

19. The following table shows the sales and advertisement cost of a company of ten months:

Sales (Rs 000)	Advertisement cost (Rs.000)
110	45
100	40
120	50
140	55
170	60
160	55
190	65
175	55
195	65
130	55

- a. Find out two regression lines.
b. Estimate the sales when advertisement cost is Rs 63 thousand.
c. Calculate Karl Pearson's correlation coefficient between sales and advertisement cost and interpret the result.

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Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions.

1. What are the areas that microeconomics does not cover?
2. Out of ten principles of economics, write any two principles.
3. Complete the following table if the total revenue function is $TR = 8Q$ and identify the type of market structure.

Quantity (Q)	0	10	20	30	40
Total revenue (TR)					

4. Draw the cross demand curve of the goods having positive cross elasticity of demand.
5. State the conditions for consumer's equilibrium in cardinal utility analysis.
6. Why does a rational producer not want to produce in the third stage of Law of Variable Proportion?
7. Give any four examples of implicit costs.
8. Write examples of non-price competition.
9. What are the features of loanable fund theory of interest?
10. Do you agree there is no distinction between a firm and an industry in a monopoly market? Give reason.

Descriptive Answer Questions

[5×10=50]

Attempt any FIVE questions.

11. Explain the characteristics of the business economics.
12. What is demand function? Describe the types of the demand function.
13. a) Explain the relationship between price elasticity of demand and total revenue.
b) ABC Publications sold 1000 books of microeconomics at price Rs.500 past year. The publisher knows that price elasticity of demand of the book is -0.8 and wants to increase the price of the book to Rs.600 this year. How many books will the publisher sell this year? What is the relation between price elasticity and total revenue for ABC Publication? (6+4)
14. What is the effect of change in inputs into output in long run? Explain in reference to the Laws of Returns to Scale.
15. Differentiate between economies of scale production and economies of scope of production. Describe the types of internal economies scale of production. (3+7)
16. Fill up the following table and draw the average cost (AC) curve and marginal cost (MC) curve. Explain the relation between AC and MC. (4+3+3)

Output	TVC	TC	AVC	AC	MC
0	0	4	-	-	-
1	9	-	-	-	-
2	-	-	-	10	-
3	-	-	-	-	7
4	-	-	-	8	-
5	-	-	-	-	12
6	-	63	-	-	-
7	-	-	-	-	21

P.T.O.

Group "C"

Analytical Answer Questions

[2×15=30]

Attempt any TWO questions.

17. The consumer's income is Rs.4500, price of good X is Rs.120 and price of good Y is Rs.100. The consumer's preference schedules are as follows:

Schedule 1			Schedule 2		
Combination	Good X	Good Y	Combinations	Good X	Good Y
A	10	50	F	10	70
B	20	25	G	20	50
C	30	9	H	30	35
D	40	5	I	40	25
E	50	2	J	50	22

- a. Find the equilibrium situation of consumer graphically by using indifference map and budget line. (6)
- b. When price of good X decreases to Rs.50, what will be the new equilibrium? Derive the Price Consumption Curve and state the relation between two goods. (6)
- c. Derive the demand curve for good X by using above information. (3)
18. Describe the meaning of selling expenses with examples. How do the selling expenses affect a monopolistic firm's equilibrium? (15)
19. Critically analyze the Liquidity Preference Theory of interest. (15)

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Tribhuvan University

2081 (Partial)

B.B.S. 4 Yrs. Programme / I Year / MGMT

MGT : 211 (Financial Accounting & Analysis)

(New Courses)

Full Marks: 100

Time: 3 hrs.

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions

1. Explain any two limitations of financial accounting.
2. Define the accounting period concept.
3. What do you mean by intangible assets?
4. Write about stock dividend.
5. What are the causes of depreciation?
6. The following information are given:
 - a. Started business with cash Rs.1,00,000 and Bank balance Rs.150,000.
 - b. Rentpaid Rs.26,000 including advance rent Rs.2,000.

Required: Accounting equation.

7. Consider the following information of Magh :

Magh 10	Purchased from S Trader of Kathmandu, 5 Ceiling fans @ Rs.2,000 each 10 Table fans @ Rs.2,500 each
Magh 20	Purchased from R Trader of Bhaktapur, 6 Table fans at Rs.12,000 4 Ceiling fans at Rs.7,000 (10% Trade discount)

Required: Purchase book.

(1)

- b. Differentiate between cash and accrual basis of accounting.

12. A company provides you the following information related to the inventories for the month of Ashad.

Ashad 1: Beginning inventory 700 units at Rs. 7,000.

Ashad 6: Purchased 800 units @ Rs.12 each.

Ashad 11: Purchased 900 units @Rs.14 each.

Ashad 17: Sold 1,200 units @Rs.16 each.

Ashad 20: Purchased 600 units @Rs.14 each.

Ashad 27: Purchased 400 units @Rs.15 each.

Ashad 31: Sold 1,300 units @Rs.17 each.

Required: a. Ending inventory and cost of goods sold under the FIFO method assuming a periodic inventory system. [6]

- b. Income statement showing net income, assume depreciation expenses Rs. 10,000 and other operating expenses Rs. 14,000. [4]

13. The following figures relate to trading activities of a company:

Net fixed assets	Rs.1,25,000
Opening stock	Rs.90,000
Average inventory	Rs.1,00,000
Shareholder's equity	Rs.5,00,000
Debt to equity ratio	40%
Inventory turnover	4 times
Gross profit	20% on sale
Return on shareholder equity	12%

Required: a. Stock at end
b. Cost of Sales
c. Sales amount
d. Net profit after tax
e. Fixed assets turnover
f. Long-term debt (1+1+4×2=10)

14. (a) A company acquired a machine on July 1, 2022, for Rs. 11,00,000. The machine has an estimated useful life of 10 years with a scrap value of Rs. 1,00,000 at the end of its life. Company sold the machine at the end of 2024 for Rs.900,000.

(3)

8. You are provided the following information:

Sale Rs.4,00,000	Opening stock Rs.
Dividend received Rs.20,000	40,000
Wages Rs.50,000	Closing stock Rs.60,000
Cost of bought in material and services 1,50,000	

Required: Amount of value added.

9. On January 1, ABC company borrowed Rs.8,00,000 from bank by signing a 3 month, 12% notes payable. Company paid the principal and interest at due date.

Required: Journal entries for issue and retirement of note.

10. A Company issued Rs.2,00,000 face value bonds at a premium of Rs.4,500. The bond contains a call provision of Rs.101. On that date the Company had amortized premium only Rs.1,000.

Required: Gain or Loss on the early redemption of the bond.

Group "B"

Short Answer Questions

[5×10=50]

Attempt any FIVE questions.

Attempt any 5 questions: (Short Questions Answer) [5×10=50]

11. (a) On December 31, 2024, the bank statement showed a balance of Rs.1,00,000. On this date, the cash book showed the balance of Rs.81,000. Other information are as follows:

i. Cheques under collection on 31st December, Rs.5,000.

ii. Outstanding cheques Rs.20,000.

iii. A bill receivable of Rs.5,000 and interest of Rs.3,000 collected by the bank have not been recorded in Company's account.

iv. Service charged by the bank Rs.1,000.

v. The bank paid Company's insurance premium of Rs.3,000 but not appear in the Company book.

Required: Bank Reconciliation Statement as on 31st December 2024.

(2)

Required: Machinery Account for the first three years, assuming the accounts are closed on December 31 each year using Straight Line Depreciation Method.

- (b) Differentiate between Account receivable and Notes receivable.

15. Financial statement analysis aims to identify the financial strengths and weaknesses of a firm. Discuss.

16. Explain the concept of source documents and discuss their significance in the accounting process.

Group "C"

Long Answer Questions

[2×15=30]

Attempt any TWO questions.

17. The financial transactions executed for a month of January by a newly established Trader Company are as follows:

Jan. 2. Began business by investing cash Rs.6,00,000 in exchange for 6,000 shares.

Jan. 8 A bank account was opened with a deposit of Rs.3,00,000.

Jan. 10 Bought machinery costing Rs.1,80,000 and installation charge Rs. 20,000, were paid by cheque.

Jan. 11 Goods purchased on credit and cash Rs1,50,000 and Rs. 50,000 respectively.

Jan. 19 Cash withdrew from bank Rs. 20,000 and Rs.30000 for personal use and office use respectively.

Jan.21. Goods sold on cash and credit Rs.1,50,000 and Rs.3,00,000 respectively.

Jan. 22. Paid to creditor Rs.95,000 after deduction of discount of 5%.

Jan. 26 Deposited debtor's cheque of Rs.1,80,000 received net of discount of 10%.

Jan. 28 Paid wage Rs. 20,000 and office salary Rs. 30,000 by cheque.

Jan. 31 Rent paid for the period Rs. 36,000.

(4)

P.T.O.

Additional information:

- a) Ending inventory Rs.40,000
- b) Estimated depreciation on machinery @15% p.a.
- c) Unpaid wages was Rs. 4,000.

- Required:** i. Journal entries of the financial transactions. [5]
 ii. Triple column cash books. [5]
 iii. T accounts of Purchase, Sales, Debtor and Creditors. [2]
 iv. Adjusted Trial balance [3]

18. The Balance Sheet of a company at the end of two years have been given below:

Liabilities	Year I	Year II	Assets	Year I	Year II
Share capital	7,00,000	10,00,000	Fixed assets	13,00,000	17,00,000
Share premium	70,000	1,00,000	Accumulated depreciation	(3,90,000)	(5,10,000)
12% Debenture	2,00,000	1,50,000	Account receivable	60,000	1,70,000
Provision for taxation	30,000	60,000	Inventory	75,000	2,20,000
Provision for dividend	15,000	30,000	Cash at banks	30,000	60,000
Account payable	60,000	1,95,000			
Retained earning	-	1,05,000			
	10,75,000	16,40,000		10,75,000	16,40,000

(5)

Income statement for the year II

Sale revenue		12,00,000
Less: Cost of goods sold		7,20,000
Gross profit		4,80,000
Less: Operating cost		
Administrative expenses	1,80,000	
Depreciation	1,20,000	
Provision for taxation	60,000	
Provision for dividend	30,000	
Premium on redemption of debenture	15,000	4,05,000
Net income from operation		75,000
Add: Gain on sale of fixed assets (Cost Rs.1,50,000, accumulated depreciation Rs.22,500)		30,000
Retained earning		1,05,000

Required: Cash flow statement using direct method.

19. (a) Discuss the role of Generally Accepted Accounting Principles (GAAP) in ensuring uniformity and consistency in financial accounting practices. [8]
 (b) Explain how accounting information supports decision-making for internal management and external stakeholders. [7]

□
(6)

TRIBHUVAN UNIVERSITY

2081 (Partial)

B.B.S. **4 Yrs. Programme** / I Year / MGMT

Principles of Management

Full Marks: 100

MGT- 213 (New Course)

Time: 3 hrs.

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions.

1. State the types of goal.
2. Define management career.
3. State any four guiding principles of bureaucratic theory.
4. Show two differences between centralization and decentralization.
5. What is entrepreneurial leadership?
6. Mention two ways of enhancing effective communication.
7. List two barriers to successful controlling.
8. Write four advantages of multi-national companies.
9. Mention four import substituting industries of Nepal.
10. Show four significance of business ethics.

P.T.O.

Group "B"

Descriptive Answer Questions

[5×10=50]

Attempt any FIVE questions.

11. What is organizational goal? Explain in brief the qualities of effective organizational goal. [3+7]
12. Describe the concepts of workforce diversity and learning organization as emerging concepts of management. [5+5]
13. Differentiate between organic and mechanistic views of organization with examples. [10]
14. What is organizational communication? Describe in brief the structures of communication. [3+7]
15. Give meaning of quality. Explain the tools for total quality management. [3+7]
16. Show the relationship of digital dimensioning to planning and controlling? [5+5]

Group "C"

Analytical Answer Questions

[2×15=30]

Attempt any TWO questions.

17. Socio-cultural pattern and use of technology in the recent days has been changed. What would be the impact of such changes in Nepalese business in the days ahead? Discuss. [15]
18. Proper planning is important for the successful operation and control of business activities. Discuss the statement linking the role of planning in co-ordination and control. [7+8]
19. Conflict is obvious in a dynamic organization. It is said that a level of conflict is essential for innovation. Discuss on the above statement linking to the techniques of managing conflict in organization. [6+9]

