

MID-WESTERN UNIVERSITY
EXAMINATIONS MANAGEMENT OFFICE
MAKE-UP EXAMINATION: 2020
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
SEMESTER - 1

R.No.

Course Code: MGT 316

Time: 3:00 Hours

Subject: Business English

Full Marks: 100

SECTION A: MULTIPLE CHOICE QUESTIONS (1 × 15 = 15 MARKS) / (TIME: 15 MINUTES)

Tick the best answers.

- Q1. Drew Barrymore has worked as...
- a. actor and procedure
 - b. producer and director
 - c. actor and director
 - d. actor, procedure and director
- Q2. I did not use to like scary movies.
- a. When I was child,
 - b. At my childhood
 - c. In my childhood
 - d. During my childhood
- Q3. The natural order of adjective from 1 to 5 to describe the facilities available in your town.
- a. terrible, needs to improvement, average, good and excellent
 - b. needs improvement, terrible, average, good and excellent
 - c. average, needs to improvement, terrible, excellent and good
 - d. good, average, needs improvement, terrible and excellent
- Q4. What is the indirect question to the question 'how often do the buses run?'
- a. Can you tell me how often the buses run?
 - b. Can you tell me how often the bus runs?
 - c. Do you know how often do the buses run?
 - d. Could you tell me how do the buses run?
- Q5. Which of the following looks little silly means for transportation?
- a. Wheelman
 - b. Leaf
 - c. Trikke Scooter
 - d. Twizy Z.E.
- Q6. The statement 'my apartment is shabby' means...
- a. good
 - b. the best
 - c. bad
 - d. comfortable
- Q7. Which of the following is not the correct sentence?
- a. I wish I did not live with my parents.
 - b. I wish it were easier.
 - c. My parents won't stop worrying about me.
 - d. I wish they would stop worrying about me.
- Q8. 'There is always tomorrow' is an example of...
- a. bad habit
 - b. a proverb
 - c. a statement
 - d. It's comfortable
- Q9. Which of the following is the first CGI (computer generated imagery) movie of Hollywood?
- a. Titanic
 - b. Avatar
 - c. Jurassic Park
 - d. Terminator
- Q10. What would you do if you1 million rupees in lottery
- a. win
 - b. won
 - c. had won
 - d. will win
- Q11. The famous festival 'Day of the dead' is celebrated in.....
- a. China
 - b. Australia
 - c. Mexico
 - d. Japan
- Q12. In a Korea festival called Chusok is celebrated on August 15 of lunar year on which people.....
- a. honor local heroes
 - b. honor their ancestors
 - c. pay respect to river goddess
 - d. throw their cell-phone

Q13. Which one of the following thing about the Staff Brenda Hill, a group of musician from Kinshasa, Congo isn't true:

- a. They are all disabled & move in homemade tricycle
- b. Their lyrics contain a message to street people and disabled people.
- c. they sleep, eat and rehearse in street
- d. they won Oscar Award in Hollywood

Q14. If you a gym, exercise will become part of your routine.

- a. join
- b. joined
- c. had joined
- d. joins

Q15. The active voice of 'English language is being learned by many people all over the world.' is 'Many English language all over the world'.

- a. people are learning
- b. people learn
- c. people learned
- d. people is learning

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MID-WESTERN UNIVERSITY
EXAMINATIONS MANAGEMENT OFFICE
MAKE-UP EXAMINATION: 2020
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
SEMESTER - I

Course Code: MGT 316
Time: 3:00 Hours

Subject: Business English
Full Marks: 100

You are required to answer in your own words as far as applicable. The figures in the margin indicate full marks.

SECTION B: SHORT ANSWER QUESTIONS (8 × 5 = 40 MARKS)

Answer any **EIGHT** questions:

Q1. Complete the conversation with appropriate form of be going to or will.

- Have you made any vacation plan?
- Well I have decided on one thing. Igo camping.
- That's great! For how long?
- Ifor a week. I only have five days vacation.
- So when are you leaving?
- I am not sure. I.....probably leave around the end of May.
- and where.....you.....go?

Q2. Write five examples of describing necessity and giving suggestions.

Q3. Match the requests in column A with the appropriate response in column B

- | | |
|---------------------------------------|---|
| a. Could you lend me twenty dollars | a. Sorry we did not notice we were so loud. |
| b. Can you make me a sandwich? | b. Sure, do you want anything to drink? |
| c. Can you help me with my homework? | c. Sorry I did not this seat is taken. |
| d. Would you mind not sitting here? | d. I am sorry I can't I don't have cash. |
| e. Would you please turn down the TV? | e. I am really sorry but I am busy |
| | f. no problem I would be glad |

Q4. What are better ways to ask for a favour when you are in problem?

Q5. Put the stress on the appropriate syllable of the words 'satellite, invention, CD ROM, computer and engineer.

Q6. What is your favorite holiday/festival and why?

Q7. Write any five different examples of relative clause of time.

Q8. How entertainment, transportation and communication are are interrelated with each other? Describe briefly.

Q9. Illustrate the concept of time contrast among past, present and future time with examples.

Q10. Imagine you are applying for a new job. Write a cover letter for a job application.

SECTION C: LONG ANSWER QUESTIONS (3 × 10 = 30 MARKS)

Answer any **THREE** questions:

Q11. Write an essay about the transportation facilities available in your city.

Q12. Compare the relationship in between food and mood with reference to the personality traits.

Q13. Discuss the main theme of Modern Day Treasure Hunters with examples.

Q14. Prepare a draft of review to the book or movie that you have recently read/watched.

Q15. Write a letter to your friend who is going to travel first time to Surkhet describing the physical and historical attraction for the tourists.

Q16. Read a case given below and answer the following questions:

Are you in LOVE?

Many people more specifically teachers, parents and other seniors in any culture try their best to teach how to formulated and practice the best habit in life. It's easy to think of habits falling into black and white categories exercising good, biting your nails bad. But habits also sit on a continuum in our ability to exercise control over them: Some are mild, like taking off your shoes and dumping them in the middle of the living room every night; others are moderate, like eating dinner in front of the TV, or drinking too much when you go to a party; and then those that are strong and addictive like smoking. Habits become hard to break because they are deeply wired, by constant repetition, into our brains. And when you add pleasure to them like you have with drugs or porn, for example the pleasure centers of the midbrain get fired up as well.

But habits are also patterns of behavior and it is the breaking of patterns that is the key to breaking the habits themselves. Usually there is a clear trigger to start the pattern. Sometimes the triggers are emotional the wanting a drink or cigarette or nail-biting driven by stress. Other times the trigger is more simply situational and environmental: You see the TV and couch as soon as you hit the front door, and now your brain connects the dots, and eating dinner in front of the TV on the couch is not far behind. More often it is a combination of both the mix of social anxiety and the party environment leads to your heavier drinking. But these patterns are also usually wrapped in larger ones: This is where routines come to run our lives. Here is where, as soon as you hit the front door after work, the dumping the shoes, the grabbing a beer, the sitting in front of the TV with dinner flow together without much thought, just as your morning work-break automatically leads to you and your friend Mr. Dipak going outside and chatting while you each have your mid-morning cigarette.

Overall these routine behaviors are evolutionary wise and practically good. They keep us from having to reinvent the wheel of our daily lives by making an infinite number of decisions all day long, which in turn provides us with more brain-space to think about other things. The downside of these routinized patterns comes when those patterns land more in the bad column than the good one.

Questions

- What do black and white categories of habit mean?
- How does the surrounding influence to formulate the habit?
- Summarize the gist of the passage in your words.



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MAKE-UP EXAMINATION: 2020
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
SEMESTER – I

R.No.....

Subject: Microeconomics

Course Code: MGT 314

Full Marks: 100

Time: 3:00 Hours

SECTION A: MULTIPLE CHOICE QUESTIONS (1 × 15 = 15 MARKS) / (TIME: 15 MINUTES)

Tick the best answers.

- Q1. Which one of the followings is a characteristic of a perfectly competitive market?
a. Firms are price setters
b. There are few sellers in the market
c. Firms can exit and enter the market freely
d. All of these
- Q2. When the decrease in the price of one good causes the demand for another good to decrease, the goods are:
a. normal
b. inferior
c. substitutes
d. complements
- Q3. Positive economics is defined as:
a. what ought to be?
b. value judgment
c. what is good or bad?
d. what is?
- Q4. If the price of crackers goes up when the price of cheese goes down, crackers and cheese are
a. inferior goods
b. substitutes
c. both substitutes and complements
d. complements
- Q5. If the price elasticity of demand for a good is .75, the demand for the good can be described as:
a. normal
b. elastic
c. inferior
d. inelastic
- Q6. Total revenue falls as the price of a good increases if price elasticity of demand is:
a. elastic.
b. inelastic
c. unitary elastic
d. perfectly elastic
- Q7. Sony is considering a 10 percent price reduction on its color television sets. If the demand for sets in this price range is inelastic:
a. revenues from color sets will remain constant
b. revenues derived from color sets will decrease
c. revenues derived from color sets will increase
d. the number of television sets sold will decrease
- Q8. Which one of the followings cannot be classed as a market structure?
a. Oligopoly
b. Perfect competition
c. Communism
d. Monopolistic competition
- Q9. Perfect competition is an industry with
a. a few firms producing identical goods
b. many firms producing goods that differ somewhat
c. a few firms producing goods that differ somewhat in quality
d. many firms producing identical goods
- Q10. Cartels are most likely to arise in one of the followings market structures.
a. Perfect competition
b. Monopolistic Competition
c. Oligopoly
d. Monopoly
- Q11. The indifference curve approach was introduced by
a. Alfred Marshall
b. Lionel Robbins
c. J.R. Hicks and R.G.D. Allen
d. Adam Smith

- Q12. In the long period:
- All factors of production change
 - Only variable factor of production changes
 - Only fixed factor of production changes
 - Variable and fixed factors of production remain constant
- Q13. Who propounded the Dynamic Theory of Profit?
- Milton Friedman
 - J.A. Schumpeter
 - J.B. Clark
 - David Ricardo
14. If X and Y goods are complimentary goods. The price increase of X goods lead to.....
- the demand of y goods is falls
 - the demand of Y goods is constant
 - the demand of Y goods is also rise
 - the demand of Y goods is zero
15. Substitution effect is represented by:
- income effect +price effect
 - price effect - income effect
 - price effect- substitution effect
 - price effect- substitution effect+ income effect



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Subject: Microeconomics

Time: 3:00 Hours

Full Marks: 100

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SECTION B: SHORT ANSWER QUESTIONS (8 × 5 = 40 MARKS)

Answer any **EIGHT** questions:

- Q1. What is micro economics? Explain its types. [1+4]
[5]
- Q2. Explain the effect of price floor in equilibrium price and quantity. [1+4]
[5]
- Q3. Define price elasticity of supply. Elaborate Arc method of calculating price elasticity of supply. [5]
- Q4. What is increasing return to scale? Explain with a graph. [5]
- Q5. Elaborate the innovation theory of profit. [5]
- Q6. Define monopoly market. Enumerate its features.
- Q7. Suppose market demand for pizza is given by $Q_d = 300 - 2P$ and market supply for pizza is given by $Q_s = 20P - 100$, where P of the price (per pizza). In equilibrium how many pizzas would be sold and at what price? [5]
- Q8. The sales data of a publishing company produces a demand function as $Q = 5000 - 5P$. From the demand function given find out: [2.5+2.5]
a) The number of books sold at Rs 200. b) The price for selling 3000 books.
- Q9. Let, demand function P be $100 - 20Q$ and cost function C be $60Q - 10Q^2$. Find profit maximization output using MR-MC approach. [5]
- Q10. The total cost function of a producer is given as $TC = 1000 + 10Q - 0.9Q^2 + 0.004Q^3$. Find TFC, TVC, TC, AFC, AVC, AC and MC to produce 5 units of output. [5]

SECTION C: LONG ANSWER QUESTIONS (3 × 10 = 30 MARKS)

Answer any **THREE** questions:

- Q11. What do you mean by law of diminishing marginal utility? Explain the consumer's equilibrium in cardinal utility analysis under one commodity case. [3+7]
- Q12. Define Perfect competition market? How is price and output determined under the perfect competition market in short run? Explain. [2+8]
[10]
- Q13. Elaborate the liquidity preference theory of interest. [10]
- Q14. Explain the importance of price elasticity of the demand in business decision making. [2+8]
- Q15. What is income effect? Explain the income effect on inferior goods.

SECTION D: CASE STUDY (15 MARKS)

Q16. Read a case given below and answer the following questions:

You are given the following data of Sami Book House at different variable factors:

Q	TC	TFC	TVC	AVC	AFC	MC
0	\$ 100					
1	130					
2	150					
3	160					
4	172					
5	185					
6	210					
7	240					
8	280					
9	330					
10	390					

Questions:

- a. Complete the table. [5]
- b. Suppose market price is \$30. How much will the firm produce in short run? How much are total profits? [5]
- c. Draw ATC and MC curve. write the relationship between ATC and MC [5]



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SEMESTER - I

Subject: Basic Mathematics
Full Marks: 100

R.No.
Course Code: MGT 313
Time: 3:00 Hours

SECTION A: MULTIPLE CHOICE QUESTIONS (1 × 15 = 15 MARKS) / (TIME: 15 MINUTES)

Tick the best answers.

- Q1. A set is defined as a
- a. Collection of entire objects
 - b. collection of well defined objects
 - c. Collection of some objects
 - d. All the objects in universe.
- Q2. The symbol $A \Delta B$ refers to
- a. A belongs to B
 - b. A is a subset of B
 - c. Symmetric difference
 - d. None of them
- Q3. If $n(E \cup N) = 42$ $n(E) = 24$ $n(E \cap N) = 12$ Then,
 $n(N) = ?$
- a. 20
 - b. 12
 - c. 24
 - d. 30
- Q4. The rational number is denoted by
- a. R
 - b. P
 - c. Q
 - d. N
- Q5. A notation $[a, b)$ means,
- a. Open interval
 - b. closed interval
 - c. right open interval
 - d. left open interval
- Q6. A function of the form, $f(x) = ax^2 + bx + c$ is called
- a. Linear function
 - b. Quadratic function
 - c. polynomial function
 - d. Algebraic function
- Q7. In break-even condition, there is
- a. $C(x) > R(x)$
 - b. $C(x) < R(x)$
 - c. $C(x) = R(x)$
 - d. $C(x) - R(x) > 0$
- Q8. Let a matrix is $\begin{bmatrix} 1 & 0 & 0 \\ 0 & 1 & 0 \\ 0 & 0 & 1 \end{bmatrix}$ is said to be a
- a. Unit matrix
 - b. scalar matrix
 - c. Identity matrix
 - d. all of the above
- Q9. $\begin{pmatrix} 4 & 1 \\ 0 & 2 \end{pmatrix}$ is a
- a. Diagonal matrix
 - b. Triangular matrix
 - c. column matrix
 - d. Null matrix
- Q10. If Rs. 1000 is borrowed for one year at a simple interest rate of 6% per year. What is the future value of the loan at the end of the year?
- a. 60
 - b. 120
 - c. 1060
 - d. 1120

The value of $\lim_{n \rightarrow 3} \frac{x^4 - 81}{x - 3}$ is

- a. 108
- b. 27

- c. 81
- d. none of the above

Q12. The possible number of subsets of the set $X = \{x, y, z\}$ is

- a. 3
- b. 7

- c. 8
- d. 9

Q13. The range of the function $f(x) = x^2$ is

- a. $[0, \infty)$
- b. $(-\infty, 0)$

- c. $(-\infty, 0) \cup [0, \infty]$
- d. $[\mathbb{R}]$

Q14. The derivative of $2x^{\frac{1}{2}}$ is

- a. \sqrt{x}
- b. $\frac{1}{\sqrt{x}}$

- c. $\frac{1}{2\sqrt{x}}$
- d. $\frac{4}{3\sqrt{x}}$

Q15. The derivative of constant function is

- a. zero
- b. one

- c. C
- d. cannot be determined



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Full Marks: 100

Course Code: MGT 313
Time: 3:00 Hours

You are required to answer in your own words as far as applicable. The figures in the margin indicate full marks.

SECTION B: SHORT ANSWER QUESTIONS (8 × 5 = 40 MARKS)

Answer any EIGHT questions:

Q1. Define intersection of sets. If $n(U) = 250$, $n(A) = 160$, $n(B) = 130$, find

- The greatest value of $n(A \cup B)$
- The least value of $n(A \cap B)$
- The greatest value of $n(A \cap B)$
- The least value of $n(A \cap B)^c$

[5]

Q2. a) Show that $\frac{6a+7b}{a+b}$ is a rational number lying between 6 and 7.

[2.5]

b) Write the following using modulus sign

[2.5]

$$-5 < x < 7$$

Q3. a) If $f(x) = \begin{cases} 3x + 2 & \text{for } x \geq 0 \\ 5x - 1 & \text{for } x < 0 \end{cases}$

Compute $f(2)$, $f(0)$, and $f(-1/5)$

[2.5]

b) Find the derivative of $y = \frac{\log x}{x}$

[2.5]

OR,

x^{25} w.r.t. x^7

[2.5]

Q4. Evaluate the following limit

$$\lim_{x \rightarrow a} \left(\frac{\frac{5}{x^2} - a^{\frac{5}{2}}}{\frac{3}{x^2} - a^{\frac{3}{2}}} \right), a > 0$$

[5]

Q5. State the condition for the continuity of the function.

$$f(x) = \begin{cases} x^2 + 2 & \text{for } x < 3 \\ 9 & \text{for } x = 3 \\ 4x - 1 & \text{for } x > 3 \end{cases}$$

[5]

Is the function continuous at $x=3$?

[2.5+2.5]

Q6. Integrate the following

a. $\int \frac{x+2}{x-1} dx$

b. $\int (2ax + b)(ax^2 + bx + c) dx$

Q7. Define increasing function and decreasing function. Find the maximum and minimum value of the function

[5]

$$y = x^3 - 3x + 1.$$

Q8. A man bought a radio set for Rs.5000 and after using it for 3 years; he sold it for Rs 625. Find the rate of compound depreciation.

[5]

Q9. Prove that :

$$\begin{vmatrix} 1 & a & a^2 \\ 1 & b & b^2 \\ 1 & c & c^2 \end{vmatrix} = (b-c)(c-a)(a-b).$$

[5]

Q10. What is the compound interest and amount on Rs. 12500 for 3 years at 12% per annum payable yearly? [5]

SECTION G: LONG ANSWER QUESTIONS (3 × 10 = 30 MARKS)

Answer any **THREE** questions:

- Q11. The XYZ Company finds that the variable cost per unit of output is Rs. 10 and fixed cost is Rs. 30,000. If each output is sold for Rs. 25P
- Find the total cost function
 - Find the revenue function
 - Find the profit function
 - If the company wants to make a profit of Rs. 54000, how many outputs should be there?
 - Determine break even points. [10]
- Q12. In a group of students 18 read marketing, 22 read Statistics, and 16 read Economics, 6 read Marketing only, 9 read Statistics only, 5 read Marketing and Statistics only and 5 read Statistics and Economics only. Represent it in venn diagram. Find how many students read
- All the subjects
 - Marketing and Economics only
 - Economics only
 - All together [10]
- Q13. The cost of 4 kg wheat, 7 kg basmati rice and 5 kg sugar was Rs. 182 in 1975. The cost of 8 kg wheat, 6 kg basmati rice and 3 kg sugar was Rs. 210 in 1976 and the cost of 5 kg wheat 3 kg basmati rice and 7 kg sugar was Rs. 150 in 1977. Find the rate per kg of each item by using Determinants. [10]
- Q14. Mukti memorial Trust fund has 15000 that must be invested in two different types of bonds. The first bond pays 5% interest per year and the second bond pays 7% interest per year. Using matrix multiplication, determine how to divide Rs. 15000 among two types of bond if the trust fund must obtain an annual total interest of Rs. 1000. [10]
- Q15. a) Evaluate: $\int_1^4 (3x^2 + 2x + 5)dx$. [5]
 The rate of repair of a machine is given by $\frac{dc}{dt} = 60 + 4t^2$ where t is the age of machine in years and $\frac{dc}{dt}$ is in Rs. per year. Find the total repair cost after 4 years. [5]

SECTION D: CASE STUDY (15 MARKS)

Q16. Read a case given below and answer the following questions:

The research department of a manufacturer company presents the price-demand equation $P=48 - 3x$ for a certain product, where P is the unit price (in Rs.) and x is the quantity demanded in units. The financial department provides the cost function $C(x) = 6x + 120$, where C(x) is the cost in rupees for manufacturing and selling the product x units.

- Find the domain and range of the function defined by price demand equation. [2]
- Find marginal revenue at $x = 7$, $x = 8$ and $x = 9$. [4]
- Find the break-even points. [3]
- Find the number of units to produce maximum profit by using application of derivatives. What is the company's maximum profit? [3]
- What would be the profit and price per product if 8 units are produced? [3]



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BACHELOR OF BUSINESS ADMINISTRATION (BBA)
SEMESTER - I

R.No.....

Subject: Financial Accounting
Full Marks: 100

Course Code: MGT 312
Time: 3:00 Hours

SECTION A: MULTIPLE CHOICE QUESTIONS (1 × 15 = 15 MARKS) / (TIME : 15 MINUTES)

Tick the best answers.

Q1. Which one of the followings statement is completely and correctly describing the term accounting?

- a. Process of recording, classifying and interpreting the financial transactions in a systematic way.
- b. Process of identifying, recording and summarizing the financial transactions in a systematic way.
- c. Process of identifying, recording, summarizing and interpreting the financial transactions in a systematic manner.
- d. Process of recording, classifying, summarizing and interpreting the financial transactions in a systematic manner.

Q2. formal accounting system setup for recording and determining the unit cost of output from the unit cost of input.

- a. Financial accounting
- b. Cost accounting
- c. Managerial accounting
- d. Public accounting

Q3. Internal users of accounting information include all of the following except?

- a. Management
- b. Owners
- c. Creditors
- d. Employees

Q4. What is the main difference between Journal and Ledger?

- a. Journal lays focus on classifying transactions whereas ledger lays focus on recording transactions.
- b. Journal lays focus on recording transactions whereas ledger lays focus on classifying transactions.
- c. Journal lays focus on analyzing transactions whereas ledger lays focus on ordering transactions.
- d. Journal lays focus on secondary recording whereas ledger lays focus on primary recording.

Q5. Matching principle of financial accounting is:

- a. the concept that when you record revenue, you should record all related expenses at the same time.
- b. the concept that you should record expenses and liabilities as soon as possible, but to record revenues and assets only when you are sure that they will occur.
- c. the concept that accounting transactions should be recorded in the accounting periods when they actually occur, rather than in the periods when there are cash flows associated with them.
- d. the concept that, once you adopt an accounting principle or method, you should continue to use it until a demonstrably better principle or method comes along.

Q6. In which accounting rule do you need to recognize all expenses as Debit and all gains as Credit?

- a. Rule of personal accounts
- b. Rule of real accounts
- c. Rule of nominal accounts
- d. Rule of representative accounts

Q7. According to the specimen ruling of Journal in which column(s) do you need to mention Ledger folio?

- a. Column 1
- b. Column 3
- c. Column 2
- d. Column 4

Q8. Which financial statement uses the expanded accounting equation?

- a. Balance sheet
- b. Income statement
- c. Cash flow statement
- d. Fund flow statement

Q9. Which of the following highlights the correct order of the stages in the accounting cycle?

- a. Journalizing, final accounts, posting to the ledger and trial balance
- b. Journalizing, posting to the ledger, trial balance and final accounts
- c. Posting to the ledger, trial balance, final accounts and journalizing
- d. Posting to the ledger, journalizing, final accounts and trial balance

Q10. The Trading and Profit and Loss account is also called:

- a. Balance Sheet
- b. Cash Flow Statement
- c. Income Statement
- d. Trial Balance

Q11. Cash flow example from a financial activity is:

- a. Payment of Dividend
- b. Receipt of Dividend on Investment
- c. Cash Received from Customers
- d. Purchase of new common equity

Q12. A statement which is used to reconcile the bank balance as per cash book and bank statement is called:

- a. Financial Statement
- b. Bank Reconciliation Statement
- c. Bank Statement
- d. Income Statement

Q13. An annual report includes all of the following except.....

- a. a management discussion and analysis section
- b. notes to the financial statements
- c. an auditor's report
- d. a listing of all of the stockholders

Q14. Bhatta bought a delivery van for Rs.14,000 on 1 July 2020. It is expected to have a useful life of 4 years and a value at the end of that time of Rs.3, 000. If depreciation is to be provided at 30% on the reducing-balance basis, the depreciation charge for the year ended 30 June 2020 will be:

- a. Rs. 1,940.
- b. Rs. 1,260.
- c. Rs. 2,460.
- d. Rs.2,940

Q15. Which one of the followings facts regarding the statement of financial position would not be true?

- a. It is unnecessary to make any estimates or judgments when preparing a statement of financial position.
- b. The statement of financial position reveals how a business is funded.
- c. Intangible assets are often missing from the statement of financial position.
- d. The statement of financial position separately identifies long-term and short-term assets and liabilities.



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SECTION B: SHORT ANSWER QUESTIONS (8×5 = 40 MARKS)

Answer any **EIGHT** questions:

- Q1. Write, in brief, about financial management' with its objectives. (2+3)
- Q2. What do you understand by double entry system of book-keeping? Point out the advantages of double entry system. (2.5+2.5)
- Q3. How can you distinguish between debit note and credit note? (5)
- Q4. What is capital? Explain any three examples of capital expenditure. (5)
- Q5. Roshani and friends started consulting firm. After one month, the business had the following balances: Cash Rs. 40,000; Trade Receivable Rs. 14,000; Office Supplies Rs. 20,000; Office Equipment Rs. 60,000; Trade Payable Rs.18,000; and Equity Capital Rs. 116,000. The following transactions took place in the second month:
- Billed clients for services Rs. 29,000
 - Recruited assistants and Paid salary of Rs. 2,500
 - Provided services and received cash Rs. 14,000
 - Collected payments due from clients Rs. 26,000
 - Bought equipment on credit Rs. 11,000
 - Paid equipment suppliers Rs. 3,000
 - Paid electricity expenses Rs. 1,300
 - Took a bank loan Rs. 15,000
 - Bought office equipment for cash Rs. 16,000
 - Withdrew cash for personal use Rs. 12,000

Required: Analyze the effect of the transactions on the accounting equation. First enter the beginning balances. (

- Q6. Extracts of Trial Balance as on 31st Kartik, 2076:

Particulars	Dr (Rs.)	Cr. (Rs.)
Provisions for doubtful debts on 1/4/2075		12,000
Bad debts	8,800	
Discount	5,000	
Sundry debtors	320,000	
Provision for discount on debtors on 1/4/2075		7,500

Adjustments entries: Create a provision of 5% on debtors for doubtful debts and a provision for discount @ 3%.

Required: (a) Provision for doubtful debt account (2.5)

(b) Provision for discount on debtors account (2.5)

- Q7. On September 1, 2019, Santu Yadhav established an Architect. To provide draftsman services. The following transactions were concluded in August. You are required to prepare journal entries and necessary ledger account for cash, equipment and capital. (3+2)

August 1. Yadhav invested cash in the company's share capital Rs. 50,000.

2. Brought office equipment on credit Rs.16,000.

- 3. Brought office supplies for Rs. 3,000 on part payment of Rs. 2,000.
- 4. Took office premises on rent at a monthly rent of Rs. 3,500 payable on the fifth of each month.
- 10. Billed customers for services provided Rs. 5,900.
- 17. Paid insurance premium for the next month Rs. 750.
- 19. Received but not paid electricity bill for the month Rs. 550.
- 24. Bought office supplies for cash Rs. 1,000.
- 27. Received cash for services to be provided in the next month Rs. 6,700.
- 29. Paid salaries expenses Rs. 4,000.
- 31. paid a dividend Rs. 5,000.

Q8. Morning Star Corporation has accepted the following bills during 2018:
 Bill drawn by Thapa & Company on 12-3-2018 for Rs. 200,000 payable after one month.
 Bill drawn to Mr. Kamal on 1-5-2018 for Rs. 80,000 payable after two months.
 Ram & Sita Co. draws a bill on 20-7-2018 for Rs. 70,000 payable after three months.
 Bill drawn to Mr. Namuna on 25-9-2018 for Rs. 60,000 payable after four months.
Required: Bills Receivable Book & Bills Receivable Account

(3+2)

Q9. The bank balance of cash book of a firm on the last date of Chaitra was Rs.28,000. The following differences were noted on verification of cash book and pass book:

- a. A cheque of Rs. 6,400 issued to a supplier was not presented to the bank.
- b. Interest on investment collected by the bank was Rs. 2,500.
- c. Bank charges made by the bank were Rs. 5000 but not entered in the cash book.
- d. The bank paid electricity bills of Rs. 2,400 as per instruction.
- e. Insurance premium paid by bank but not entered into the cash book of Rs. 6,000.

(5)

Required: Bank Reconciliation Statement

Q10. The following are the balances of Himalayan Tour & Travel Ltd. as on 31st December, 2018.

Particulars	Debit (Rs.)	Credit (Rs.)
Service revenue.....	-	500,000
Salaries:		
Office.....	200,000	-
Sales department.....	50,000	-
Common stocks	-	292,000
Rent expenses:		
Office.....	24,000	-
Sales department.....	21,000	-
Interest on securities.....	-	10,000
Plant and machinery.....	150,000	-
Accounts receivable.....	152,000	-
Government securities.....	200,000	-
Insurance expenses.....	6,000	-
Tax expenses.....	39,000	-
Commission from ticketing.....	-	40,000
Total	842,000	842,000

Required: Multiple-step income statement

(5)

SECTION C: LONG ANSWER QUESTIONS (3×10=30 MARKS)

Answer any **THREE** questions:

- Q11. How do you maintain financial accuracy in an organization? Compare and contrast between revenue and capital with suitable examples. (5+5)
- Q12. Define annual report with its features. Explain the major components of annual report. (5+5)
- Q13. From the following information, prepare Trading, Profit and Loss Account and Balance Sheet for the year ended 31st December, 2003: (4+2+4)

Items	Debit (Rs)	Items	Credit (Rs)
Purchase	2,75,000	Sales	5,20,000
Return Inwards	15,000	Return Outwards	9,000
Carriage	12,400	Rent Received	13,000
Wages	58,600	Creditors	62,100
Trade Expenses	2,200	Bills payable	2,200
Insurance	2,000	Commission	1,000
Audit Fees	1,200	Bank Loan	20,000
Debtors	1,10,000	Capital	2,50,000
Bills Receivable	3,300		
Advertizing	5,500		
Opening Stock	36,000		
Cash in Hand	12,800		
Cash at Bank	26,800		
Interest on Loan	1,500		
Drawings	15,000		
Fixed Assets	3,00,000		
Total	8,77,300	Total	8,77,300

Adjustments:

- Stock at the end Rs. 60,000.
 - Depreciation on fixed assets is 10%.
 - Commission earned but not received amounts to Rs. 400.
 - Rent received in advance Rs. 1,000.
 - Interest on bank loan @ 15% p.a. is unpaid for the last six months.
 - Allow 8% interest on capital and charge Rs. 900 as interest on drawing.
- Q14. Consider the following information of Chaudhari Group (CG):
- 1/1/2011: Purchased Machine Rs. 80,000.
 31/4/2012: Purchased New Machine Rs. 1, 20,000.
 1/1/2013: Machine Purchased on 1/1/2011 was sold for Rs.6, 0000.
 31/8/2013: Machine Purchased on 31/4/2012 was sold for Rs. 9 0,000.
 Depreciation is charged @ 10% on the original cost of machine.
 The accounts are closed every year 31st December.

Required:

- Prepare the machinery accounts for four years
 - Prepare the depreciation account
- Q15. Following transactions of Hamro Pustak Pasal, Surkhet are given:
- Paush 1: Purchased goods on credit from Kriti Publishing House, Kathmandu:
 100 dozens of Note Books @ Rs. 600 each
 200 pieces of Accounting Books (PCL Level) @ Rs. 775 each
 50 dozens of pencil @ Rs. 40 each
 10% Trade Discount

(6)
(4)

Paush 18: Purchased goods on cash from Oxford Stationary, Bagbazaar Kathmandu:
 150 Pieces of English Books (PCL Level) @ Rs. 550 each
 150 Pieces of Micro Economics Books (PCL Level) @ Rs. 525 each

Paush 20: Returned to Oxford Stationary, Kathmandu:
 75 pieces of English Books (PCL Level) @ Rs.550 each
 100 pieces of Business Mathematics Books (PCL Level) @ Rs.675 each
 50 pieces of Macro Economics Books (PCL Level) @ Rs. 550 each
 10% Original trade discount

Paush 25: Purchased goods on credit from Himalaya Publishing House, Kathmandu:
 100 Dozens of Pilot Pen @ Rs.600 each
 50 dozens of Note Books @ Rs. 500 each

- Required: (a) Prepare purchase books (4)
 (b) Prepare purchase account (3)
 (c) Prepare purchase return book (3)

SECTION D: CASE STUDY (15 MARKS)

Q16. Read the following case and answer the questions that follow.

If you are recently appointed as a senior accountant of the XYZ Company Ltd. and you have lots of challenges in relation to analyzing and preparing the financial statements. Top level management of the organization gives directions to circulate the information about the overall financial position. The following information about balance sheets of XYZ Company Ltd. has been given to you:

Liabilities	2017	2018	Assets	2017	2018
Share capital	10,00,000	12,00,000	Fixed assets	12,00,000	16,00,000
Share premium	100,000	120,000	Stocks	100,000	200,000
Debentures	200,000	100,000	A/C receivable	300,000	200,000
Bills payable	100,000	80,000	Cash	200,000	100,000
A/C payable	200,000	300,000			
Retained earnings	200,000	300,000			
Total	18,00,000	21,00,000	Total	18,00,000	21,00,000

Additional information:

- a) Sales for the year Rs. 12,00,000.
- b) Cost of goods sold Rs. 700,000.
- c) Operating expenses Rs. 200,000.
- d) Fixed assets purchased Rs. 600,000 and fixed assets costing Rs. 40,000 have been sold for Rs. 60,000.
- e) Paid dividend for the year Rs. 40,000.
- f) Premium on redemption of debenture was Rs. 20,000.

Required: Prepare cash flow statement by applying direct method with the help of following activities:

- (a) Cash flows from operating activities (5)
- (b) Cash flows from investing activities (5)
- (c) Cash flows from financing activities (5)



MID-WESTERN UNIVERSITY
EXAMINATIONS MANAGEMENT OFFICE
MAKE-UP EXAMINATION: 2020
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
SEMESTER - I

R.No.

Subject: Principles of Management
Full Marks: 100

Course Code: MGT 311
Time: 3:00 Hours

SECTION A: MULTIPLE CHOICE QUESTIONS (1 × 15 = 15 MARKS) / (TIME: 15 MINUTES)

Tick the best answers.

- Q1. In management process, the most misinterpreted word is.....
- a. organizing
 - b. delegating
 - c. controlling
 - d. planning
- Q2. What are the three interpersonal roles of managers?
- a. Figurehead, leader, liaison
 - b. Spokesperson, leader, coordinator
 - c. Director, coordinator, disseminator
 - d. Communicator, organizer, spokesperson
- Q3. At what level of an organisation does a corporate manager operate?
- a. Functional
 - b. Operational
 - c. Middle level
 - d. Top level
- Q4. The word _____ denotes a function, a task, a discipline.
- a. management
 - b. leadership
 - c. motivation
 - d. none of the above
- Q5. Which one of the statements describes the span of control?
- a. An organization consists of various departments
 - b. Each person's authority is clearly defined.
 - c. Every subordinate has one superior
 - d. A manager can supervise only a limited number of subordinates
- Q6. Which feature does not form one of Fayol's 14 principles of management?
- a. Esprit De Corps
 - b. Initiative
 - c. Order
 - d. Individualism
- Q7. The first management principle was developed by
- a. Henri Fayol
 - b. Frederick Taylor
 - c. Charles Handy
 - d. Victor Meldrew
- Q8. Ensuring that everything carried out according to a plan is a part of the process of:
- a. controlling
 - b. organizing
 - c. planning
 - d. coordinating
- Q9. Bureaucracy theory was proposed by:
- a. Weber
 - b. Fayol
 - c. Tayol
 - d. Handy
- Q10. Which one of the followings is not a concrete function of management?
- a. Planning
 - b. Staffing
 - c. Co-operation
 - d. Controlling
- Q11. Formal organisation is
- a. created by management
 - b. a result of social interaction
 - c. to satisfy cultural needs
 - d. none of these

Q12. The supervisor motivates the subordinates in.....

- a. consultative direction
- b. free rein direction
- c. autocratic direction
- d. all of above

Q13. Leadership style which takes decisions involving subordinate is:

- a. democratic leadership
- b. autocratic leadership
- c. laissez -faire leadership
- d. paternalistic leadership

Q14. Direction is known as

- a. command
- b. supervision

- c. communication
- d. none

Q15. What is the full form of MBO?

- a. Management By Opportunity
- b. Method By opportunity
- c. Management By Objectives
- d. Method By Objective



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You are required to answer in your own words as far as applicable. The figures in the margin indicate full marks.

SECTION B: SHORT ANSWER QUESTIONS (8 × 5 = 40 MARKS)

Answer any **EIGHT** questions:

- | | |
|--|-----------|
| Q1. What are the roles played by a manager? | [5] |
| Q2. Distinguish between Authority and Power. | [5] |
| Q3. Define various leadership styles. | [5] |
| Q4. What are the basic steps involved in the process of controlling? | [5] |
| Q5. Management with objectives has monetary benefits. Comment. | [5] |
| Q6. Explain the emerging challenges for management. | [5] |
| Q7. Describe the set of skills required by managers at different levels of hierarchy within an organization. | [5] |
| Q8. Goals should be SMART. Describe the statement. | [5] |
| Q9. Why does a motivated employee perform better at job? Explain briefly. | [5] |
| Q10. Write short notes on: | [2.5+2.5] |
| a. Globalization | |
| b. Empowerment | |

SECTION C: LONG ANSWER QUESTIONS (3 × 10 = 30 MARKS)

Answer any **THREE** questions:

- | | |
|---|----------|
| Q11. What is Management? Describe the importance and functions of management. | [2+ 4+4] |
| Q12. Explain different types of formal organization. | [10] |
| Q13. Define Fayol's 14 Principles of Management in detail. | [10] |
| Q14. Write the meaning of delegation of authority. Discuss its importance for a manager in an organization. | [3+7] |
| Q15. What is SWOT analysis? Why is this analysis important and widely used by organizations? | [3+7] |

SECTION D: CASE STUDY (15 MARKS)

Q16. Read a case given below and answer the following questions:

Annapurna Soap Pvt. Ltd. was established in 2038BS to produce a single brand soap viz. Puja . The Soap industry had been rapidly progressing at the beginning period of its establishment. It manufactured two shifts a day due to increasing demand of the products. It also introduced other two brand soaps viz. Pukar and Puspa. In 2046BS it covered near about 25% market share of soap

After the formation of democratic government, it implemented liberal economic policy due to which many competitors started to enter in the market. They were developing new products and targeting new market segment and areas. They introduced many branded soaps having better quality and comparatively of high price. The brand name of these products involved Sagun, Suagat, Safa, Himchuli, Guranash etc. Entry of new competitor and their market strategy started to decline the business volume of Annapurna soap

Internal soap industries were established consisting of Nepal Liver Ltd. Dabur Nepal Ltd.etc. These industries brought many branded soaps like Liril, Pamolive, Lux ,Haman, Lifebuoy etc. Besides many branded soaps were imported directly from china, India and abroad. Many supplementary products of soap were also

introduced like detergent, shampoo etc. the Annapurna soap is now in crisis. It has lost most of its market shares. However it continues to survive because of small areas of market segment also prefer its products

A market survey has been undertaken to identify the reason for decline in sales volumes. The survey indicates that quality of Puja and other soaps of the company are not as good as comparing to other substitutes products. Recently management of the Annapurna Soaps surveyed directly distributors, wholesalers, retailers and potential customers assessing the crisis facing by the company and suggestions regarding quality, price, short term objective, long term objective, alliance, joint venture, and promotion.

Questions:

- a. Why did the company do better in the business at the beginning stage of its establishment? Specify. [3]
- b. What are the basic problems being faced by the Annapurna Soap? Mention the causes. [3]
- c. What goals should be taken into accounts for short term functioning of the company? [4]
- d. What should be the long term goals and strategies of the company management? [5]

