

**BBS First year
English
Model Question
2019**

FM:100 PM:35 Time: 3hrs.

Attempt all the questions

Group- A

1. Complete the sentences below with the given expressions dealing with cause/effect language. Take care with the preposition. **5**
brings contributes affects has an influence can result
 - a. Poverty ----- to crime
 - b. Poverty ----- in crime
 - c. Poverty ----- on crime rates
 - d. Poverty ----- crime
 - e. Poverty ----- about crime
2. Rewrite the following sentences choosing the best option from the provided. **5**
 - a. You ----- to lend me your book.
 - i. are requesting ii. requested iii. are requested iv. have requested
 - b. I ----- my homework. What shall I do now?
 - i. did ii. have done iii. will do iv. do
 - c. I think my knee -----
 - i. broke ii. is broken iii. has been broken iv. either 'is broken' or 'has been broken'
 - d. When we were kids, we ----- our own toys.
 - i. were making ii. made iii. had made iv. are making
 - e. I ----- Amitav Gosh for several weeks now.
 - i. have been reading ii. am reading iii. was reading iv. read
3. Answer the following questions as instructed. **5**
 - a. A little girl swings cheerfully in the park. (identify each of the words in the sentence pattern)
 - b. He slowly walked into the kitchen and asked for the dinner. (start the sentence with an adverb)
 - c. Write an example of a compound sentence joined by the conjunction 'yet'.
 - d. Write a compound-complex sentence with only one independent clause.
 - e. Write an example of a complex sentence using the casual element of the independent clause.
4. Choose the correct word for the following expressions. **5**
 - a. The color of your outfit compliments/complements your eyes.
 - b. The grocery in our community is known for its every day/ everyday low price.
 - c. You can just lie/lay the notebook on the table.
 - d. It is important for the businessperson to ensure/insure/assure her property adequately.
 - e. The interviewer's job is to appraise/ apprise and evaluate.
5. As a sales representative of an electronics company write a product information of a washing machine. **5**

6. Write a memo with your advice to someone planning to travel to Nepal for business. Outline cultural differences of the country that might impact international business dealings. Look for differences regarding customs, use of space, hand gestures, time orientation, social behavior, how business is conducted, and other business-related issues. 5
7. Write instruction to recharge the mobile phone. 5
8. Prepare a brochure design for a travel agency serving in Nepal for four decades 10

Group- B

9. Reading prepares you to respond critically to the ideas of others and to develop ideas of your own. In this process you highlight the text paying attention to the verbal signals. How do you recognize the verbal signals? Enumerate each of them with the examples. 7
10. The issue, 'Finding a job', is one main idea for topic sentence and it contains a list of what will be discussed in the paragraph introduced by the topic sentence. Write a paragraph with a topic sentence using the clues. 6

Finding a job

... go to an employment agency

... read the classified newspaper advertisements

... ask friends and relatives for leads

... send resumes to possible employers

11. Read the following paragraph and answer the question asked below. 6

Perhaps city residents and wild animals were never meant to go together, even in zoo. Recently a visitor to a large city zoo, ignoring all fences and warning signs put his arm into the cage of a six-year-old polar bear. Perhaps the man wanted to feed the bear, or touch him, or even tease him. But the bear, basically the citizen of the wilds, almost instantly sprang forward and sank his teeth into the man's hand. As the man screamed for help, and the bear's keeper tried to get the bear under control, the bear sucked in more of the man's arm. Finally, a policeman had to shoot and kill the bear so that the man's arm could be released—which it was. Thus, there was the killing of a polar bear and the wounding of a city denizen., two animals who were meant to be residents of their own worlds, not each other's.

- a. Extract the topic sentence in the paragraph above.
 - b. Is there more than one main idea in this paragraph?
 - c. In your own words explain why the incident supports the topic sentence.
12. Rewrite the following paragraph, remove any material that is not part of the main idea stated in the topic sentence. Add facts, examples, incidents, definitions, comparisons and contrasts to develop the paragraph more fully. 6

People can take many steps to reduce the stress produced by their hurried lifestyle. For example, physical exercise such as jogging, swimming or playing tennis is an excellent method for relieving muscle tension and using up nervous energy. Such exercise also strengthens the heart, improves blood circulation and helps with weight control. Another way to reduce stress is by doing deep-breathing exercises a few times each day; slowly inhaling and exhaling helps the body relax as the minds rids itself of troublesome thoughts. People who use these

methods often experience a feeling of well-being that improves the overall quality of their lives.

Group- C

Answer any **THREE** of the following questions

3x10=30

13. What is Sandra Cisneros's thesis in "Only Daughters"? What incidents and details support this thesis?
14. What dominant impression does Heather Rogers try to create in her description of "The Hidden Life of Garbage"? Is she successful?
15. "The Case against Air Conditioning" is about why America should stop using air conditioners in everyday life. Is Stan Cox really trying to persuade readers to live in a world without air conditioning, or do you think he has some other, less extreme purpose in mind?
16. Is the essay "Why Chinese Mothers are Superior" a point-by-point comparison, a subject-by-subject comparison, or a combination of the two organizational strategies? Why does Amy Chua arrange her comparison the way she does?
17. According to Daniel Engber, what is the public's attitude toward taxing junk food and soda? How does he support this generalization? What does Engber find "ironic" about "so many advocates for healthy eating"?

☺ *All the Best* ☺

Model Question (Set B)
Microeconomics for Business

Group A

Brief Answer Questions (**Attempt all Questions**) [10*2=20]

1. Define marginal rate of substitution.
2. List out the factors that cause rightward shift in supply curve.
3. State the law of variable proportions.
4. Why does TR increase at a decreasing rate when MR decreases?
5. Let, $C_A = \text{RS } 150000$, $C_B = \text{RS } 100000$, $C_{A+B} = \text{RS } 200000$. Compute the degree of economies of scope.
6. Microeconomics is also called Price Theory. Why?
7. Identify the factors that create interest rate differentials.
8. Write any four characteristics of oligopoly.
9. Let, $e_p(\text{Newspapers}) = -0.6$ and $e_p(\text{Mobile sets}) = -1.8$. In order to increase the TR, to which commodity would you suggest to increase price?
10. Demand is a flow concept. Why?

Group B

Descriptive Answer Questions (Attempt any five) [5*10 = 50]

11. What is business economics? Explain its scope. [2+8]
12. Explain the modern theory of rent.
13. Explain the concept of cost-plus pricing with suitable examples.
14. Consider the following demand and supply schedules.

Points	A	B	C	D	E
P _x	0	5	10	15	20
Q _d	60	45	30	15	0
Q _s	10	20	30	40	50

- a. Derive linear supply function. Also compute elasticity of supply at equilibrium price.
- b. Compute price elasticity of demand at movement from B to D and D to B by percentage method.

- c. Compute price elasticity of demand at movement at midway between B and D and D and B by arc method.
- d. State the relationship between price elasticity of demand and total revenue. [2+3+3+2]

15. a. Explain the concept of price ceiling and price floor.

b. Let demand function $Q_d = 300 - 5P$, supply function, $Q_s = -150 - 5P$. Determine consumer's surplus, producer's surplus and total surplus. [4+6].

16. a. Differentiate accounting cost and economic cost with suitable examples.

b. Let, cost function, $C = 600 + 20Q - 3Q^2 + 0.1Q^3$

i. Derive TC, AVC, AC and MC functions

ii. Determine the value of TC, AVC, AC and MC at output (Q) = 20. [4+ (4+2)]

Group C

Analytical Answer Questions (Any Two)

(2*15)

17. How does firm maximize output by investing fixed total cost outlay at given prices on two inputs? What will be the effect on output when total cost outlay increases?

[8+7]

18. What is monopoly? How are the price and the output determined under it? [2+ (8+5)]

19. a. Derive income consumption curve for normal goods.

b. Let budget = Rs 10000, $P_x = Rs 200$, $P_y = Rs 100$,

(i) Derive budget constraint and identify the consumer's equilibrium under equal allocation of budget.

(ii) Let, price of X good falls to Rs 100, Derive new budget constraint. Also identify the new equilibrium when he allocates Rs 4000 on X goods and Rs 6000 on Y goods.

(iii) Derive price demand curve for X good. [5+ (4+4+2)]

TRIBHUVAN UNIVERSITY
Faculty Of Management
Office Of The Dean

BBS / 4 Years Programme / First year / MGMT
Business Statistics (MGT 202)

Full Marks :100
Pass Marks : 35
Time : 3 hrs.

MODEL QUESTION – 2020

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.

Attempt All Questions.

(10X2=20)

- 1) The mean of 200 items was 50. Later on it was found that two items were wrongly taken as 92 and 8 instead of 192 and 88. Find the correct mean.
- 2) In a batch of 15 students, 3 students failed in an examination. The marks of passed 12 students were 9, 6, 7, 8, 4, 5, 8, 10, 9, 7, 5, 7. What was the median mark of all 15 students?
- 3) In a moderately skewed frequency distribution, the mean is 10 and its median is 9, if the coefficient of variation is 20%. Find the Pearson's coefficient of skewness of the distribution.
- 4) List out the various methods of collecting primary data and secondary data.
- 5) Calculate the lower and upper quartiles from the following marks distribution:

Marks	Below 25	25-29	30-34	35-39	40-44	Above 44
Students	5	12	22	25	17	9

- 6) If regression coefficient of y on x (b_{yx}) = - 0.61 and regression coefficient x on y (b_{xy}) = - 0.53, calculate the coefficient of correlation and interpret the result.
- 7) The standard deviation of symmetrical distribution is 5. What must be the value of fourth moment about mean in order that the distribution be mesokurtic ?
- 8) A bag contains 20 balls numbered from 1 to 20. One ball is drawn at random. Find the probability that the number of the drawn ball be multiple of (i) 3 or 7 (ii) 3 or 5.
- 9) Calculate the price index number from the following data by simple aggregative method.

Commodities	A	B	C	D	E
Price in 2075	125	105	260	150	250
price in 2076	125	155	250	160	300

- 10) The following table shows the pay-off matrix related to the demand and strategy of a business person. What should be the decision if he / she uses i) maximax criterion ii) maximin criterion?

Strategy	Demand		
	D ₁	D ₂	D ₃
S ₁	300	100	80
S ₂	200	120	60
S ₃	80	60	20

Group 'B'

Descriptive Answer Questions.

Attempt any FIVE Questions..

(5X10=50)

- 11) List the five number summary and prepare a box-and-whisker plot from the following information. Also, comment on the nature of frequency distribution.

Class Size	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	10	12	25	35	40	50

- 12) Solve the following system of equations by using determinant method.

$$2x+5y-z = -3, \quad 4x+3y+2z = 1 \quad \& \quad x+2y+3z = -5$$

- 13) Calculate Fisher's ideal index number for the following data and show that it satisfies

(i) Time Reversal Test and (ii) Factor Reversal Test.

Commodity	2018		2019	
	Price (Rs)	Quantity(Units)	Price (Rs)	Quantity(Units)
A	8	60	12	58
B	4	110	4	125
C	6	70	8	70
D	12	40	14	38

- 14) Fit straight line trend by the method of least square to the data given below. Also, find the trend values and predict the sales for the year 2022.

Year	2013	2014	2015	2016	2017	2018	2019
Sales(000 units)	15	16	17	16	19	23	25

- 15) A factory manufactures three types of white sheet of papers I, II, and III and distributes them in two markets A and B. The sales of papers during one year are given below:

Markets	Papers		
	I	II	III
A	12,000	5,000	23,000
B	14,000	22,000	13,000

- a) If unit sale prices of papers I, II and III are Rs 5, Rs 4 and Rs 3 respectively, find the total revenue in each market with the help of matrix algebra.

b) If the unit costs of the above papers are Rs 3, Rs 2 and Rs 1 respectively, find the gross profit.

- 16) The following is the net profits of two companies in millions of rupees, find which company shows the greater consistency in the net profit. Justify your answer with statistical evidence.

Company A	18	19	23	19	25	23	27
Company B	17	18	22	23	24	25	25

Group 'C'

Analytical Answer Questions.

Attempt any TWO Questions.

(2X15=30)

- 17) A family income and its percentage expenditure on food for 100 families gave the following bivariate frequency distribution. Find out if there exists any relationship between family income and expenditure on food and interpret the result. Also test the significance of the result. Estimate the percentage expenditure on food when family income = Rs 90,000.

Food expenditure (%)	Family income (000Rs)				
	20-40	40-60	60-80	80-100	100-120
15	-	-	-	3	7
20	-	4	9	4	3
25	7	6	12	5	-
30	3	10	19	8	-

- 18) The following distribution shows the frequency distribution of weekly expenditure on foods of students in certain locality of Kathmandu Metropolitan City. Describe the various characteristic features of the frequency distribution. Also, comment the nature of the distribution.

Expenditure (Rs.00)	30-40	40-50	50-60	60-70	70-80	80-90	90-100	100-110
Number of students	10	15	28	33	40	35	25	14

- 19) What do you mean by linear programming model? A person requires minimum 10, 12 and 12 units of chemicals A, B and C respectively. A liquid product contains 5, 2 and 1 units of A, B and C per jar. A dry product contains 1, 2 and 4 units of A, B and C per carton. If the liquid product costs Rs 30 per jar and dry product costs Rs 20 per carton. Formulate this problem in linear programming model. How many of each product should be purchased in order to minimize the cost to meet the requirements. Also find the minimum cost.

Model Question (Set A)
Microeconomics for Business

Group A

Brief Answer Questions (Attempt all Questions)

[10x2=20]

1. What is incremental analysis in economics?
2. What is the effect of increase in tax in equilibrium price and quantity?
3. Define cross elasticity of demand?
4. Differentiate between cardinal approach and ordinal approach for demand analysis.
5. Draw the budget line if income of consumer is Rs. 20,000, price of good X is 100 and Price of good Y is 200.
6. Why does isoquant slope downward?
7. Differentiate between explicit cost and implicit cost.
8. Define predatory pricing.
9. Calculate the equilibrium level of output of the firm when marginal revenue is $MR = 300 - 0.002Q$ and marginal cost is $MC = 20 + 0.0008Q$
10. Prepare a list of factors that cause wage differentials.

Group B

Descriptive Answer Questions (Attempt any five)

[5x10 = 50]

11. How the production possibility curve is useful to illustrate the economic concepts?
12. What is demand function? Explain its types.
13. Explain the degrees of price elasticity of supply. Value of price elasticity of demand of milk is calculated as -0.7 and price elasticity of demand of coffee is calculated as -2.0, interpret the result and explain the nature of the goods. (6+2+2)
14. Explain the law of returns to scale.
15. Explain the consumer's equilibrium in cardinal approach under one-commodity model. Find the consumer's equilibrium if the price of apple is Rs 20, price of banana is Rs. 10 and the consumer spends whole income Rs. 110 on apple and banana with following marginal utility (MU) schedule: (4+6)

Units of consumption	1	2	3	4	5	6	7
MU of apple	800	700	600	500	400	300	200
MU of banana	500	450	400	350	300	250	200

16. Consider the following table of labor productivity:

Labor	0	1	2	3	4	5
Total product	0	10	18	24	28	30

Price of product is Rs 5 and wage rate Rs 30. Find the marginal physical product and marginal revenue product of labor. How does a firm employ profit maximizing number of labor? If wage rate increases to Rs. 40 what will be the equilibrium situation?

Group C

Analytical Answer Questions (Any Two)

(2*15=30)

17. Define cartel. Explain its types. How price is determined under centralized cartel?
(2+3+10)

18. Consider the following schedule of a competitive firm: (10+5)

Output	1	2	3	4	5	6	7	8
AVC	30	27	24	24	30	39.9	53.1	67.5
AC	330	177	123.9	99	90	90	96	105
MC	30	24	18	24	54	90	132	168

- a. Graph AVC, AC and MC. What is the position of firm's profit at price Rs. 132, Rs.90, and Rs. 54? What is the position of firm at price Rs. 24? Does this point refer to the shut down point? Give reason.
- b. Using the cost schedule, explain the relationship of AC with AVC and AFC.

19. "Price effect is the sum of income effect and substitution effect." Explain with the example of Giffen goods.

TRIBHUVAN UNIVERSITY
Faculty Of Management
Office Of The Dean

BBS / 4 Years Programme / I year / MGMT
Business Statistics (MGT 202)

Full Marks :100
Pass Marks : 35
Time : 3 hrs.

MODEL QUESTION – 2020

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.

Attempt ALL Questions. **[10 x 2 = 20]**

1. The mean of marks in Statistics of 100 students in a class was 72. The mean of marks of 70 boys was 75. Find out the mean marks of girls in the class.
2. The difference between the upper quartile and the lower quartile of a certain frequency distribution is 4 and their sum is 16. Calculate the quartile deviation and its coefficient.
3. In a single throw of two dice, what is the probability of getting the same numbers on both dice ?
4. The personnel director for Nepal Drug Limited recorded the average percentage absentee rates for each quarter for a 4 years period are 55, 67.5, 62.5 and 53, find the seasonal indices.
5. The coefficient of variation of a symmetrical distribution is 9 % and mean of the distribution is 40. Find the value of standard deviation and variance.
6. What do you mean by five number summary? What is its application in statistics ?
7. Reconstruct the following index number by shifting the base year as 2053.

Year	2049	2050	2051	2052	2053	2054	2055
Index Number	100	115	126	134	147	155	163

8. From the following pay- off table, find the best strategy if (i) Maximax criteria is applied (ii) Maximin criteria is applied.

PAY- OFF TABLE :

	N₁	N₂	N₃
S₁	200	50	40
S₂	100	60	30
S₃	40	30	10

9. For eight pairs of observations on two variables sales (X) and Pricing (Y) , the following results were obtained.

$$\sum X = 156, \sum Y = 132, \sum X^2 = 4162, \sum Y^2 = 2434, \sum XY = 2884$$

Find out if there exists any relationship between sales and pricing.

10. Find the adjoint matrix of the matrix given below.

$$\begin{bmatrix} 1 & -2 \\ 3 & 7 \end{bmatrix}$$

Group – B
Descriptive Answer Questions.

Attempt any FIVE questions.

[5 × 10 = 50]

11. The average weekly wages, standard deviations and number of workers of two factories are given below.

	Factory A	Factory B
Average weekly wage	Rs. 4600	Rs.4900
Standard Deviations	Rs.50	Rs.40
Number of workers	100	80

Calculate the mean and variance of weekly wage of all workers taken together. Which factory has greater variability in the distribution of weekly wages?

Justify your result with appropriate Statistical tool.

12. Differentiate between “Census” and “Sampling” method of data collection. Why sampling method is suitable to collect data from large population?
13. (a) Solve the following linear programming problem using graphical method.

$$\text{Maximize } Z = 30x + 50y$$

Subject to constraints:

$$x + y \leq 30$$

$$x + 2y \leq 40$$

$$x, y \geq 0$$

- (b) A manufacturing company has 1,000 employees. 10 % of the employees earn less than Rs. 500 per day , 200 earn between Rs. 500 and Rs. 999 , 30 % earn between Rs. 1000 and Rs. 1,499 , 250 employees earn between Rs. 1,500 and Rs. 1,999 and rest earn Rs. 2,000 and above. Calculate the suitable average wage. Also give the reason for your choice of average.

14. Calculate the index number by using suitable formula for 1985 on the basis of 1980 from the following information :

Year	Product X		Product Y		Product Z	
	Price	Quantity	Price	Quantity	Price	Quantity
1980	4	54	3	10	2	5
1985	10	40	8	8	4	5

15. (a) Prove the following by using properties of determinants.

$$\begin{vmatrix} 1 & 1 & 1 \\ a & b & c \\ a^3 & b^3 & c^3 \end{vmatrix} = (a - b)(b - c)(c - a)(a + b + c)$$

- (b) Solve the following equations by using Matrix method.

$$-x + 3y = 5$$

$$2x - 4y = 0$$

16. From the following data compute Bowley’s coefficient of skewness and interpret your result.

Income(00 Rs.)	Below 200	200-400	400-600	600-800	800-1000	1000 & above
No. of families	25	40	80	75	20	16

Group – C

Analytical Answer Questions.

Attempt any TWO questions.

[2 × 15 = 30]

17. The following table represents the annual trend of net profit of two different companies seeking investment for their development project. As an investment advisor, in which company would you suggest to invest money ? Justify your answer by using necessary statistical tools.

Year	Net Profit (in million Rs.)	
	Company - A	Company - B
2007	16	16
2008	32	16
2009	40	22
2010	24	36
2011	40	40
2012	32	44
2013	88	48

18. From the following bi-variate frequency table, find out if there exists any relationship between advertisement expenditure (in 00 Rs.) and sales revenue (in 000 Rs.) and test the significance of the result. Also estimate sales revenue when advertisement expenditure is Rs. 40,000.

Advertisement Expenditure (in 00 Rs.)	Sales Revenue (in 000 Rs.)				
	0 - 50	50 - 100	100 - 150	150 - 200	200 - 250
0 - 40	12	6	8	-	-
40 - 80	2	18	4	5	1
80 - 120	-	8	10	2	4
120 - 160	-	1	10	2	1
160 - 200	-	-	1	2	3

19. Under an employment promotion programme, it is proposed to allow sale of newspapers on the business during peak hours. A newspaper boy has the following probability of selling a magazine.

No. of copies sold	10	11	12	13	14
Probability	0.10	0.15	0.20	0.25	0.30

Cost per copy of magazine is Rs. 30 and sale price per copy is Rs. 50. He cannot return unsold copies where salvage value is zero.

- Calculate the expected monetary value (EMV) for each strategy.
- How many copy should be ordered ?
- Compute expected profit with perfect information (EPPI).
- Also calculate expected value of perfect information (EVPI).

**BBS First year
English
Model Question
2019**

FM:100 PM:35 Time: 3hrs.

Attempt all the questions

Group- A

1. Complete the sentences below with the given expressions dealing with cause/effect language. Take care with the preposition. **5**
brings contributes affects has an influence can result
 - a. Poverty ----- to crime
 - b. Poverty ----- in crime
 - c. Poverty ----- on crime rates
 - d. Poverty ----- crime
 - e. Poverty ----- about crime
2. Rewrite the following sentences choosing the best option from the provided. **5**
 - a. You ----- to lend me your book.
 - i. are requesting ii. requested iii. are requested iv. have requested
 - b. I ----- my homework. What shall I do now?
 - i. did ii. have done iii. will do iv. do
 - c. I think my knee -----
 - i. broke ii. is broken iii. has been broken iv. either 'is broken' or 'has been broken'
 - d. When we were kids, we ----- our own toys.
 - i. were making ii. made iii. had made iv. are making
 - e. I ----- Amitav Gosh for several weeks now.
 - i. have been reading ii. am reading iii. was reading iv. read
3. Answer the following questions as instructed. **5**
 - a. A little girl swings cheerfully in the park. (identify each of the words in the sentence pattern)
 - b. He slowly walked into the kitchen and asked for the dinner. (start the sentence with an adverb)
 - c. Write an example of a compound sentence joined by the conjunction 'yet'.
 - d. Write a compound-complex sentence with only one independent clause.
 - e. Write an example of a complex sentence using the casual element of the independent clause.
4. Choose the correct word for the following expressions. **5**
 - a. The color of your outfit compliments/complements your eyes.
 - b. The grocery in our community is known for its every day/ everyday low price.
 - c. You can just lie/lay the notebook on the table.
 - d. It is important for the businessperson to ensure/insure/assure her property adequately.
 - e. The interviewer's job is to appraise/ apprise and evaluate.
5. As a sales representative of an electronics company write a product information of a washing machine. **5**

6. Write a memo with your advice to someone planning to travel to Nepal for business. Outline cultural differences of the country that might impact international business dealings. Look for differences regarding customs, use of space, hand gestures, time orientation, social behavior, how business is conducted, and other business-related issues. 5
7. Write instruction to recharge the mobile phone. 5
8. Prepare a brochure design for a travel agency serving in Nepal for four decades 10

Group- B

9. Reading prepares you to respond critically to the ideas of others and to develop ideas of your own. In this process you highlight the text paying attention to the verbal signals. How do you recognize the verbal signals? Enumerate each of them with the examples. 7
10. The issue, 'Finding a job', is one main idea for topic sentence and it contains a list of what will be discussed in the paragraph introduced by the topic sentence. Write a paragraph with a topic sentence using the clues. 6

Finding a job

... go to an employment agency

... read the classified newspaper advertisements

... ask friends and relatives for leads

... send resumes to possible employers

11. Read the following paragraph and answer the question asked below. 6

Perhaps city residents and wild animals were never meant to go together, even in zoo. Recently a visitor to a large city zoo, ignoring all fences and warning signs put his arm into the cage of a six-year-old polar bear. Perhaps the man wanted to feed the bear, or touch him, or even tease him. But the bear, basically the citizen of the wilds, almost instantly sprang forward and sank his teeth into the man's hand. As the man screamed for help, and the bear's keeper tried to get the bear under control, the bear sucked in more of the man's arm. Finally, a policeman had to shoot and kill the bear so that the man's arm could be released—which it was. Thus, there was the killing of a polar bear and the wounding of a city denizen., two animals who were meant to be residents of their own worlds, not each other's.

- a. Extract the topic sentence in the paragraph above.
 - b. Is there more than one main idea in this paragraph?
 - c. In your own words explain why the incident supports the topic sentence.
12. Rewrite the following paragraph, remove any material that is not part of the main idea stated in the topic sentence. Add facts, examples, incidents, definitions, comparisons and contrasts to develop the paragraph more fully. 6

People can take many steps to reduce the stress produced by their hurried lifestyle. For example, physical exercise such as jogging, swimming or playing tennis is an excellent method for relieving muscle tension and using up nervous energy. Such exercise also strengthens the heart, improves blood circulation and helps with weight control. Another way to reduce stress is by doing deep-breathing exercises a few times each day; slowly inhaling and exhaling helps the body relax as the minds rids itself of troublesome thoughts. People who use these

methods often experience a feeling of well-being that improves the overall quality of their lives.

Group- C

Answer any **THREE** of the following questions

3x10=30

13. What is Sandra Cisneros's thesis in "Only Daughters"? What incidents and details support this thesis?
14. What dominant impression does Heather Rogers try to create in her description of "The Hidden Life of Garbage"? Is she successful?
15. "The Case against Air Conditioning" is about why America should stop using air conditioners in everyday life. Is Stan Cox really trying to persuade readers to live in a world without air conditioning, or do you think he has some other, less extreme purpose in mind?
16. Is the essay "Why Chinese Mothers are Superior" a point-by-point comparison, a subject-by-subject comparison, or a combination of the two organizational strategies? Why does Amy Chua arrange her comparison the way she does?
17. According to Daniel Engber, what is the public's attitude toward taxing junk food and soda? How does he support this generalization? What does Engber find "ironic" about "so many advocates for healthy eating"?

☺ *All the Best* ☺

Model Question (Set B)
Microeconomics for Business

Group A

Brief Answer Questions (**Attempt all Questions**) [10*2=20]

1. Define marginal rate of substitution.
2. List out the factors that cause rightward shift in supply curve.
3. State the law of variable proportions.
4. Why does TR increase at a decreasing rate when MR decreases?
5. Let, $C_A = \text{RS } 150000$, $C_B = \text{RS } 100000$, $C_{A+B} = \text{RS } 200000$. Compute the degree of economies of scope.
6. Microeconomics is also called Price Theory. Why?
7. Identify the factors that create interest rate differentials.
8. Write any four characteristics of oligopoly.
9. Let, $e_p(\text{Newspapers}) = -0.6$ and $e_p(\text{Mobile sets}) = -1.8$. In order to increase the TR, to which commodity would you suggest to increase price?
10. Demand is a flow concept. Why?

Group B

Descriptive Answer Questions (Attempt any five) [5*10 = 50]

11. What is business economics? Explain its scope. [2+8]
12. Explain the modern theory of rent.
13. Explain the concept of cost-plus pricing with suitable examples.
14. Consider the following demand and supply schedules.

Points	A	B	C	D	E
Px	0	5	10	15	20
Qdx	60	45	30	15	0
Qsx	10	20	30	40	50

- a. Derive linear supply function. Also compute elasticity of supply at equilibrium price.
- b. Compute price elasticity of demand at movement from B to D and D to B by percentage method.

- c. Compute price elasticity of demand at movement at midway between B and D and D and B by arc method.
- d. State the relationship between price elasticity of demand and total revenue. [2+3+3+2]

15. a. Explain the concept of price ceiling and price floor.

b. Let demand function $Q_d = 300 - 5P$, supply function, $Q_s = -150 - 5P$. Determine consumer's surplus, producer's surplus and total surplus. [4+6].

16. a. Differentiate accounting cost and economic cost with suitable examples.

b. Let, cost function, $C = 600 + 20Q - 3Q^2 + 0.1Q^3$

i. Derive TC, AVC, AC and MC functions

ii. Determine the value of TC, AVC, AC and MC at output (Q) = 20. [4+ (4+2)]

Group C

Analytical Answer Questions (Any Two)

(2*15)

17. How does firm maximize output by investing fixed total cost outlay at given prices on two inputs? What will be the effect on output when total cost outlay increases?

[8+7]

18. What is monopoly? How are the price and the output determined under it? [2+ (8+5)]

19. a. Derive income consumption curve for normal goods.

b. Let budget = Rs 10000, $P_x = Rs 200$, $P_y = Rs 100$,

(i) Derive budget constraint and identify the consumer's equilibrium under equal allocation of budget.

(ii) Let, price of X good falls to Rs 100, Derive new budget constraint. Also identify the new equilibrium when he allocates Rs 4000 on X goods and Rs 6000 on Y goods.

(iii) Derive price demand curve for X good. [5+ (4+4+2)]

Financial Accounting and Analysis

BBS 1st Year

Model Question

Course No.: MGT 211

Full Marks: 100

Nature of the Course: Core

Pass Marks: 35

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

Brief Answer Questions

(10x2=20)

1. What is business entity concept of accounting?
2. Write about the cash basis of accounting.
3. What are the importance of internal control to a business?
4. Write down the meaning of contingent liabilities.
5. What is long lived assets?
6. On January 1, Simran Company borrowed Rs. 100,000 from bank by signing a 3-month, 12% notes payable. It paid the principal and interest at due date.

Required: Journal entries for issue and retirement of note.

7. You are provided the following information.

Sales =	Rs.300,000	Wages to workers =	Rs.50,000
Interest received =	Rs.10,000	Income tax paid =	Rs.5,000
Cost of bought in materials and services =	Rs.180,000		
Opening Stock =	Rs.20,000	Closing Stock =	Rs.30,000

Required: Amount of value added.

8. The following information are given:

- Started business with cash of Rs.80,000
- Paid rent Rs.13,000 including advance rent of Rs.1,000
- Salary paid Rs.16,000 and outstanding salary was Rs.2,000

Required: Accounting equation

9. The following transactions of the Light Company are given below:

- Jestha 5 Returned by Rama Lights
 20 Fans @ Rs.1,500 each
 2 dozen Lamps @ Rs.900 each
 Carriage charge Rs.1,000
 Less: Trade discount 10%
- Jestha 17 Returned 8 Heaters from KK Lights for Rs.20,000
- Jestha 29 Returned 300 Led Lights to Divya Lights Rs.30,000

Required: Return inward book

10. The following information are given,

Trial Balance

Particulars	Debit	Credit
Sundry Debtors	220,000	
Bad Debts	20,000	
Provision for Doubtful Debts		30,000

Adjustment:

- Additional Bad Debts to be written off Rs.10000
- New Provision for Doubtful Debts @ 10% on Debtor

Required: Provision for doubtful debt account.

Short Answer Questions (attempt any five)

(5x10=50)

11. The following information is provided:

Net Working Capital Rs.600,000 that represents Rs.300,000 inventory value

Current Liabilities Rs.200,000

Capital Employed Rs.1,000,000

Debentures Rs.400,000

Account Receivable Rs.200,000

Operating Profit of the year Rs.100,000 being 10% of Sales

Income Tax is 25%

Required:

- | | | |
|-------------------------|---------------------------|-----------------------------------|
| a. Net profit after tax | b. Liquid Ratio | c. Debt Equity Ratio |
| d. Stock Turnover Ratio | e. Average Payable Period | f. Return on Shareholder's Equity |
| g. Net Profit Margin | | (1+6x1.5=10) |

12. The ABC Company sells a single product for Rs.2 per unit and uses a periodic inventory system. The following data are available for the year.

Date	Transaction	Number of Units	Unit Cost Rs.	Total Rs.
Baisakh 11	Beginning inventory	1,000	1	1,000
Jestha 16	Purchase	700	1.1	770
Shrawan 22	Sale	(1,100)		
Kartik 27	Sale	(400)		
Poush 13	Purchase	800	1.3	1,040
Falgun 15	Sale	(600)		

Required:

- Cost of goods sold, ending inventory and gross profit under weighted average costing method
- Cost of goods sold, ending inventory and gross profit under FIFO method (5+5=10)

13 a. A firm purchased a machine costing Rs.200,000 on 1st Baishak 2075. The useful life of the machine is 3 years with expected salvage value of Rs.40,000. The firm decided to invest the depreciation amount to earn interest at 5% per annum. The sinking fund table shows that Rs.0.317208 invested at 5% p.a. will give Re. 1 at the end of 3 years. At the end of 3rd year, the investments were sold for Rs. 100,000.

Required: Depreciation Fund Investment Account

- Explain the concept of accounting standard. Why it is needed? (2+3=5)

14 a. On 1st Baisakh 2075, MG Group Stockholder' Equity category appeared as follows:

8% Preferred Stock of Rs.500 par value 1,000 shares issued and outstanding	500,000
Common Stock Rs.100 par value 15,000 shares issued and outstanding	1,500,000
Additional paid in capital – Preferred	300,000
Additional paid in capital – Common	400,000
Total contributed capital	2,700,000
Retained Earnings	2,000,000
Total Shareholders' Equity	4,700,000

The Preferred Stock is non-cumulative and non-participating. During 2075 the following transaction occurred

- On 1st Ashwin, declared a cash dividend of Rs.80,000 on preferred stock. Paid the dividend on 1st Kartik.

- b. On 1st Mangsir, declared a 10% stock dividend on common stock. The current market price of the common stock was Rs.180. The stock was issued on Poush
- c. On 1st Magh declared a cash dividend of Rs.60 per share on the common stock; paid the dividend on 30th Magh
- d. On 1st Chaitra issued a 2-for-1 stock of common stock, when the stock was selling for Rs.200 per share.

Required: Develop the Stockholders Equity category of the 31st Chaitra 2075 balance sheet. Assume the net income for the year was Rs.300,000 (5)

b. Explain the concept of bonds and write down the main characteristics of bond. (5)

15. a. Differentiate between horizontal and vertical analysis. (5)

b. Differentiate between account receivable and note receivable (5)

16. Discuss in brief about the disclosures required for financial statement under Nepal Financial Reporting Standard (NFRS). (10)

Long Answer Questions (attempt any two) (2x15=30)

17. Following are the transaction of a Computer Service Agency during the month of January.

Jan 2 Received cash Rs.300,000 to start business from the owners of the company.

Jan 8 Deposited into bank Rs.100,000

Jan 10 Signed a two year promissory note at the bank and received cash of Rs.50,000. Interest 10% along with Rs.50,000 will be repaid at the end of two years.

Jan 11 Purchase of supplies for Rs.30,000 on account. The company has 45 days to pay for the supplies.

Jan 19 Billed a client Rs.100,000 for service rendered by expert in helping to install a new computer system. The client is to pay 25% of the bill upon its receipt and the remaining balance within 60 days.

Jan 21 Paid Rs.10,000 to the advertising company.

Jan 22 Received Rs.45,000 after deduction of 10% discount from the client billed on Jan 19

Jan 26 Received cash of Rs.30,000 for service provided in selecting software for its computer.

Jan 28 Purchased a computer system for Rs.50,000 in cash.

Jan 30 Paid Rs.50,000 salaries for January and Rs.30,000 rent for February.

Required:

a. Journal entries (5)

b. T accounts (ledger) for income, account receivable and account payable (3)

- c. Triple column cash book (4)
d. Trial Balance (3)

18. The balance sheet of a company for two years are given below:

Liabilities	Year 1	Year 2	Assets	Year 1	Year 2
Equity Share capital	1,000,000	12,00,000	Fixed assets	1,000,000	1,200,000
Share premium	100,000	120,000	Inventory	200,000	350,000
10% Debentures	120,000	70,000	Accounts receivable	250,000	340,000
Provision for tax	20,000	40,000	Prepaid expenses	20,000	10,000
Provision for dividend	10,000	20,000	Cash	120,000	150,000
Accounts payable	60,000	150,000			
Accumulated depreciation	250,000	280,000			
Profit and loss a/c	30,000	170,000			
	1,590,000	2,050,000		1,590,000	2,050,000

Income Statement for the Year 2

Sales revenue		Rs. 10,00,000
Less: Cost of goods sold		600,000
Gross Profit		400,000
Less: Operating expenses:		
Administrative expenses	150,000	
Depreciation	50,000	
Provision for tax	40,000	
Provision for dividend	20,000	
Interest paid	12,000	
Premium on redemption of debentures	5,000	
Total operating expenses		277,000
Net income		123,000
Add: Gain on sale of fixed assets		17,000
Retained earning		140,000

Additional information

- i. A plant costing Rs.50,000 with an accumulated depreciation of Rs.20,000 has been sold for Rs.47,000.
ii. Dividend paid in year 2 Rs. 10,000.

Required: Cash flow statement by using direct method (6+3+3+3=15)

19. "Financial accounting is based on generally accepted accounting principles, which is enabled the preparation and presentation of financial statement uniformly," discuss. (15)

TRIBHUVAN UNIVERSITY
Faculty Of Management
Office Of The Dean

BBS / 4 Years Programme / I year / MGMT
Business Statistics (MGT 202)

Full Marks :100
Pass Marks : 35
Time : 3 hrs.

MODEL QUESTION – 2020

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.

Attempt ALL Questions. **[10 x 2 = 20]**

1. The mean of marks in Statistics of 100 students in a class was 72. The mean of marks of 70 boys was 75. Find out the mean marks of girls in the class.
2. The difference between the upper quartile and the lower quartile of a certain frequency distribution is 4 and their sum is 16. Calculate the quartile deviation and its coefficient.
3. In a single throw of two dice, what is the probability of getting the same numbers on both dice ?
4. The personnel director for Nepal Drug Limited recorded the average percentage absentee rates for each quarter for a 4 years period are 55, 67.5, 62.5 and 53, find the seasonal indices.
5. The coefficient of variation of a symmetrical distribution is 9 % and mean of the distribution is 40. Find the value of standard deviation and variance.
6. What do you mean by five number summary? What is its application in statistics ?
7. Reconstruct the following index number by shifting the base year as 2053.

Year	2049	2050	2051	2052	2053	2054	2055
Index Number	100	115	126	134	147	155	163

8. From the following pay- off table, find the best strategy if (i) Maximax criteria is applied (ii) Maximin criteria is applied.

PAY- OFF TABLE :

	N₁	N₂	N₃
S₁	200	50	40
S₂	100	60	30
S₃	40	30	10

9. For eight pairs of observations on two variables sales (X) and Pricing (Y) , the following results were obtained.

$$\sum X = 156, \sum Y = 132, \sum X^2 = 4162, \sum Y^2 = 2434, \sum XY = 2884$$

Find out if there exists any relationship between sales and pricing.

10. Find the adjoint matrix of the matrix given below.

$$\begin{bmatrix} 1 & -2 \\ 3 & 7 \end{bmatrix}$$

Group – B
Descriptive Answer Questions.

Attempt any FIVE questions.

[5 × 10 = 50]

11. The average weekly wages, standard deviations and number of workers of two factories are given below.

	Factory A	Factory B
Average weekly wage	Rs. 4600	Rs.4900
Standard Deviations	Rs.50	Rs.40
Number of workers	100	80

Calculate the mean and variance of weekly wage of all workers taken together. Which factory has greater variability in the distribution of weekly wages?

Justify your result with appropriate Statistical tool.

12. Differentiate between “Census” and “Sampling” method of data collection. Why sampling method is suitable to collect data from large population?
13. (a) Solve the following linear programming problem using graphical method.

$$\text{Maximize } Z = 30x + 50y$$

Subject to constraints:

$$x + y \leq 30$$

$$x + 2y \leq 40$$

$$x, y \geq 0$$

- (b) A manufacturing company has 1,000 employees. 10 % of the employees earn less than Rs. 500 per day , 200 earn between Rs. 500 and Rs. 999 , 30 % earn between Rs. 1000 and Rs. 1,499 , 250 employees earn between Rs. 1,500 and Rs. 1,999 and rest earn Rs. 2,000 and above. Calculate the suitable average wage. Also give the reason for your choice of average.
14. Calculate the index number by using suitable formula for 1985 on the basis of 1980 from the following information :

Year	Product X		Product Y		Product Z	
	Price	Quantity	Price	Quantity	Price	Quantity
1980	4	54	3	10	2	5
1985	10	40	8	8	4	5

15. (a) Prove the following by using properties of determinants.

$$\begin{vmatrix} 1 & 1 & 1 \\ a & b & c \\ a^3 & b^3 & c^3 \end{vmatrix} = (a-b)(b-c)(c-a)(a+b+c)$$

- (b) Solve the following equations by using Matrix method.

$$-x + 3y = 5$$

$$2x - 4y = 0$$

16. From the following data compute Bowley’s coefficient of skewness and interpret your result.

Income(00 Rs.)	Below 200	200-400	400-600	600-800	800-1000	1000 & above
No. of families	25	40	80	75	20	16

Group – C

Analytical Answer Questions.

Attempt any TWO questions.

[2 × 15 = 30]

17. The following table represents the annual trend of net profit of two different companies seeking investment for their development project. As an investment advisor, in which company would you suggest to invest money ? Justify your answer by using necessary statistical tools.

Year	Net Profit (in million Rs.)	
	Company - A	Company - B
2007	16	16
2008	32	16
2009	40	22
2010	24	36
2011	40	40
2012	32	44
2013	88	48

18. From the following bi-variate frequency table, find out if there exists any relationship between advertisement expenditure (in 00 Rs.) and sales revenue (in 000 Rs.) and test the significance of the result. Also estimate sales revenue when advertisement expenditure is Rs. 40,000.

Advertisement Expenditure (in 00 Rs.)	Sales Revenue (in 000 Rs.)				
	0 - 50	50 - 100	100 - 150	150 - 200	200 - 250
0 - 40	12	6	8	-	-
40 - 80	2	18	4	5	1
80 - 120	-	8	10	2	4
120 - 160	-	1	10	2	1
160 - 200	-	-	1	2	3

19. Under an employment promotion programme, it is proposed to allow sale of newspapers on the business during peak hours. A newspaper boy has the following probability of selling a magazine.

No. of copies sold	10	11	12	13	14
Probability	0.10	0.15	0.20	0.25	0.30

Cost per copy of magazine is Rs. 30 and sale price per copy is Rs. 50. He cannot return unsold copies where salvage value is zero.

- Calculate the expected monetary value (EMV) for each strategy.
- How many copy should be ordered ?
- Compute expected profit with perfect information (EPPI).
- Also calculate expected value of perfect information (EVPI).

TRIBHUVAN UNIVERSITY
Faculty Of Management
Office Of The Dean

BBS / 4 Years Programme / First year / MGMT
Business Statistics (MGT 202)

Full Marks :100
Pass Marks : 35
Time : 3 hrs.

MODEL QUESTION – 2020

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.

Attempt All Questions.

(10X2=20)

- 1) The mean of 200 items was 50. Later on it was found that two items were wrongly taken as 92 and 8 instead of 192 and 88. Find the correct mean.
- 2) In a batch of 15 students, 3 students failed in an examination. The marks of passed 12 students were 9, 6, 7, 8, 4, 5, 8, 10, 9, 7, 5, 7. What was the median mark of all 15 students?
- 3) In a moderately skewed frequency distribution, the mean is 10 and its median is 9, if the coefficient of variation is 20%. Find the Pearson's coefficient of skewness of the distribution.
- 4) List out the various methods of collecting primary data and secondary data.
- 5) Calculate the lower and upper quartiles from the following marks distribution:

Marks	Below 25	25-29	30-34	35-39	40-44	Above 44
Students	5	12	22	25	17	9

- 6) If regression coefficient of y on x (b_{yx}) = - 0.61 and regression coefficient x on y (b_{xy}) = - 0.53, calculate the coefficient of correlation and interpret the result.
- 7) The standard deviation of symmetrical distribution is 5. What must be the value of fourth moment about mean in order that the distribution be mesokurtic ?
- 8) A bag contains 20 balls numbered from 1 to 20. One ball is drawn at random. Find the probability that the number of the drawn ball be multiple of (i) 3 or 7 (ii) 3 or 5.
- 9) Calculate the price index number from the following data by simple aggregative method.

Commodities	A	B	C	D	E
Price in 2075	125	105	260	150	250
price in 2076	125	155	250	160	300

- 10) The following table shows the pay-off matrix related to the demand and strategy of a business person. What should be the decision if he / she uses i) maximax criterion ii) maximin criterion?

Strategy	Demand		
	D ₁	D ₂	D ₃
S ₁	300	100	80
S ₂	200	120	60
S ₃	80	60	20

Group 'B'

Descriptive Answer Questions.

Attempt any FIVE Questions..

(5X10=50)

- 11) List the five number summary and prepare a box-and-whisker plot from the following information. Also, comment on the nature of frequency distribution.

Class Size	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	10	12	25	35	40	50

- 12) Solve the following system of equations by using determinant method.

$$2x+5y-z = -3, \quad 4x+3y+2z = 1 \quad \& \quad x+2y+3z = -5$$

- 13) Calculate Fisher's ideal index number for the following data and show that it satisfies

(i) Time Reversal Test and (ii) Factor Reversal Test.

Commodity	2018		2019	
	Price (Rs)	Quantity(Units)	Price (Rs)	Quantity(Units)
A	8	60	12	58
B	4	110	4	125
C	6	70	8	70
D	12	40	14	38

- 14) Fit straight line trend by the method of least square to the data given below. Also, find the trend values and predict the sales for the year 2022.

Year	2013	2014	2015	2016	2017	2018	2019
Sales(000 units)	15	16	17	16	19	23	25

- 15) A factory manufactures three types of white sheet of papers I, II, and III and distributes them in two markets A and B. The sales of papers during one year are given below:

Markets	Papers		
	I	II	III
A	12,000	5,000	23,000
B	14,000	22,000	13,000

- a) If unit sale prices of papers I, II and III are Rs 5, Rs 4 and Rs 3 respectively, find the total revenue in each market with the help of matrix algebra.

b) If the unit costs of the above papers are Rs 3, Rs 2 and Rs 1 respectively, find the gross profit.

- 16) The following is the net profits of two companies in millions of rupees, find which company shows the greater consistency in the net profit. Justify your answer with statistical evidence.

Company A	18	19	23	19	25	23	27
Company B	17	18	22	23	24	25	25

Group 'C'

Analytical Answer Questions.

Attempt any TWO Questions.

(2X15=30)

- 17) A family income and its percentage expenditure on food for 100 families gave the following bivariate frequency distribution. Find out if there exists any relationship between family income and expenditure on food and interpret the result. Also test the significance of the result. Estimate the percentage expenditure on food when family income = Rs 90,000.

Food expenditure (%)	Family income (000Rs)				
	20-40	40-60	60-80	80-100	100-120
15	-	-	-	3	7
20	-	4	9	4	3
25	7	6	12	5	-
30	3	10	19	8	-

- 18) The following distribution shows the frequency distribution of weekly expenditure on foods of students in certain locality of Kathmandu Metropolitan City. Describe the various characteristic features of the frequency distribution. Also, comment the nature of the distribution.

Expenditure (Rs.00)	30-40	40-50	50-60	60-70	70-80	80-90	90-100	100-110
Number of students	10	15	28	33	40	35	25	14

- 19) What do you mean by linear programming model? A person requires minimum 10, 12 and 12 units of chemicals A, B and C respectively. A liquid product contains 5, 2 and 1 units of A, B and C per jar. A dry product contains 1, 2 and 4 units of A, B and C per carton. If the liquid product costs Rs 30 per jar and dry product costs Rs 20 per carton. Formulate this problem in linear programming model. How many of each product should be purchased in order to minimize the cost to meet the requirements. Also find the minimum cost.

Financial Accounting and Analysis

BBS 1st Year

Model Question

Course No.: MGT 211

Full Marks: 100

Nature of the Course: Core

Pass Marks: 35

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

Section A

Brief Answer Questions

Attempt ALL Questions

(10x2=20)

1. What is financial accounting?
2. What is accrual concept of accounting?
3. Write about the perpetual system of inventory.
4. Write any two differences between stock dividend and stock splits.
5. What is matching concept of accounting?

6. An enterprise has total assets of Rs. 500,000 and liabilities of Rs. 300,000 at the beginning of the year. During the year, the company earned Rs. 200,000 and distributed Rs. 50,000 dividend.

Required: Equity at the end of the year

7. The following transactions of the company are given below:

Jestha 2	Acceptance was given to Hari for 3 months for Rs.30,000
Ashad 9	Received from Rajendra an acceptance for 1 month for Rs.8,000
Ashad 27	Discounted Rajendra's acceptance for Rs.7,900
Shrawan 25	Acceptance was given to Ram for 2 months for Rs.22,000

Required: Bills Payable Book

8. ABC Company receives a one year loan from Nepal Bank Ltd. On 1st Shrawan 2075. The face value of the Note of Rs.100,000 must be repaid on 31st Ashad 2076 along with 12% interest.

Required: Journal entries to record the loan and its repayment.

9. Pashupati Company redeemed Rs. 100,000 face value bond issued at premium Rs. 10,000. The unamortized premium was Rs. 6,000 and the bond contains a call provision of Rs. 103.

Required: Gain or loss on early redemption of bond.

10. Following information are given to you:

Insurance expenses	Rs.10,000	Salary	Rs.12,000
Commission received	Rs.5,000	Interest (Cr.)	Rs.7,000
Utilities	Rs.8,000	Depreciation	Rs.10,000

Supplies expenses Rs.4,000

Required: Closing entries

Section B

Short Answer Questions

Attempt any FIVE Questions

[5x10=50]

11. On 31st Chaitra 2075 Bank Statement of Citi College disclosed a balance of Rs.12,400 and Cash Book showed the balance of Rs.12,500
- Number of cheques were deposited in the bank but on 31st Chaitra, 2075, a cheque for Rs.2,000 was not credited in the Bank Statement.
 - Cheques issued of Rs.6,000 but only Rs.2,000 presented before 31st Chaitra.
 - Notes receivable collected by the bank Rs.1,500
 - Cash of Rs.4,800 deposited by the college on Chaitra was recorded by the bank as Rs.4,200.
 - A cheque for Rs.3,000 received from a student was returned by the bank due to insufficient fund with the bank.

Required:

- Journal entries
- Bank Reconciliation Statement as on 31st Chaitra 2075
- Bank balance on 31st Chaitra balance sheet. (4+5+1=10)

12. Alpha Enterprises provides you the following information related to the inventories for April 2019. Alpha makes counting and recording of inventories items only at end of each month.

April 1	Beginning inventory 600 units @ Rs10 each
April 5	Purchased 800 units @ Rs.11 each
April 12	Purchased 1,200 units @ Rs.12 each
April 19	Sold 1,000 units @ 18 each
April 23	Purchased 600 units @ Rs.12 each
April 26	Purchased 220 units @ Rs.15 each
April 30	Sold 1,200 units @ Rs.20 each

Required:

- What inventory system the Alpha is adopting? (2)
 - Ending inventory and cost of goods sold under the LIFO method assuming a periodic inventory system. (6)
 - Income statement showing net income, assume depreciation expenses Rs. 8,000 and other operating expenses Rs. 12,000. (2)
13. a. ABC Company bought a machine, expected to render 72,000 hours of service for Rs.380,000. Its transportation and installation cost are 10,000 each with salvage value of Rs.40,000. It has been estimated that the time requires for manufacturing a finished product is 2 machine hour per unit.

During first 3 years, the company manufactured the goods as under

Year	1	2	3
Output in units	9,000	10,000	11,000

Required: Machinery account for 3 years. (5)

b. Differentiate between accounting and accountancy. (5)

14 a. During the year of 2075, XYZ Company made total sales of Rs.12,00,000 of which 70% are on credit. Company collected cash of Rs.768,000 from the open account in that year. In the year 2075 it has also wrote off Rs.20,000 as an uncollectible account. The following are balance of accounts at the end of 2074.

Account Receivables Rs.200,000

Allowance for doubtful debt Rs.18,000

Company past performance shows that 5% of its ending balance of account receivable is expected to be doubtful debt account.

Required:

a. Journal entries for sales, collection and write-off of uncollectible accounts

b. Estimated bad debt for 2075 based on the percentage on account receivable.

Also, journalize it. (3+2=5)

b. Differentiate between capital and revenue expenditure. (5)

15. "A lease is a legal contract under which one party agrees to pay rent properly owned by other party", discuss. (10)

16. Explain the meaning of the source of documents. Also, write down the importance of source of documents. (5+5=10)

Section C

Long Answer Questions (attempt any two) (2x15=30)

17. The ABC Company's Statement of Profit and Loss a/c and Statement of Financial Position for two years have been given below:

Statement of Profit and Loss a/c for the year 2075

Particulars	Amount (Rs.)
Sales (Including Rs.800,000 credit sales)	15,00,000
Less: Cost of goods sold	900,000
Gross Profit	600,000
Less: Operating Expenses	
Depreciation	300,000
Debenture Premium	20,000
Interest paid	10,000
Other Operating Expenses	150,000
Net Income before other income	120,000
Add: Profit from sale of fixed assets (book value Rs.40,000)	20,000
Net profit	140,000

Statement of Financial Position of a company for 2074 and 2075

Capital & Liabilities	2074	2075
Share Capital @ Rs.100 per share	1,200,000	1,500,000
Share Premium	120,000	150,000
General Reserve	40,000	60,000

10% Debenture	200,000	100,000
Account Payable	160,000	240,000
Bank Overdraft	230,000	160,000
Retained Earnings	150,000	290,000
Total	2,100,000	2,500,000
Assets		
Fixed Assets	1,500,000	2,000,000
Investment	100,000	200,000
Inventories	50,000	100,000
Account Receivable	235,000	90,000
Cash	200,000	100,000
Preliminary expenses	15,000	10,000
Total	2,100,000	2,500,000

Required for 2075:

- | | |
|--------------------------------|--------------------------------|
| a. Current Ratio | b. Quick Ratio |
| c. Debt to Total Capital Ratio | d. Inventory Turnover Ratio |
| e. Total Assets Turnover Ratio | f. Net Profit Ratio |
| g. Return on Equity | h. Return on Investment |
| i. Interest Coverage Ratio | j. Account Receivable Turnover |
| Ratio | (10x1.5=15) |

18. An unadjusted trial balance of a company are given below.

Particulars	Debit (Rs.)	Credit (Rs.)
Cash	300,000	
Bank	350,000	
Discount Allowed	5,000	
Furniture	200,000	
Purchases	200,000	
Debtors	80,000	
Interest on loan	7,000	
Salary	60,000	
Rent	52,000	
Capital		600,000
Creditors		45,000
Discount Received		10,000
Sales		500,000
12% Bank Loan		100,000
	1,255,000	1,255,000

Adjustment:

- Closing stock Rs.50,000
- Prepaid rent was Rs.4,000
- Outstanding interest on bank loan was Rs.5,000
- Depreciation on furniture at 25% per annum

Required:

- Adjusted Trail Balance (2)
- Statement of Profit and Loss a/c as per NFRS (4)
- Statement of Financial Position as per NFRS (4)
- Statement of Cash flow Statement as per NFRS (5)

19. a. Who are the external users of accounting information? Why do they need such information? (8)
- b. Explain about the value added statement with its advantages. (7)

Model Question (Set A)
Microeconomics for Business

Group A

Brief Answer Questions (Attempt all Questions)

[10x2=20]

1. What is incremental analysis in economics?
2. What is the effect of increase in tax in equilibrium price and quantity?
3. Define cross elasticity of demand?
4. Differentiate between cardinal approach and ordinal approach for demand analysis.
5. Draw the budget line if income of consumer is Rs. 20,000, price of good X is 100 and Price of good Y is 200.
6. Why does isoquant slope downward?
7. Differentiate between explicit cost and implicit cost.
8. Define predatory pricing.
9. Calculate the equilibrium level of output of the firm when marginal revenue is $MR = 300 - 0.002Q$ and marginal cost is $MC = 20 + 0.0008Q$
10. Prepare a list of factors that cause wage differentials.

Group B

Descriptive Answer Questions (Attempt any five)

[5x10 = 50]

11. How the production possibility curve is useful to illustrate the economic concepts?
12. What is demand function? Explain its types.
13. Explain the degrees of price elasticity of supply. Value of price elasticity of demand of milk is calculated as -0.7 and price elasticity of demand of coffee is calculated as -2.0, interpret the result and explain the nature of the goods. (6+2+2)
14. Explain the law of returns to scale.
15. Explain the consumer's equilibrium in cardinal approach under one-commodity model. Find the consumer's equilibrium if the price of apple is Rs 20, price of banana is Rs. 10 and the consumer spends whole income Rs. 110 on apple and banana with following marginal utility (MU) schedule: (4+6)

Units of consumption	1	2	3	4	5	6	7
MU of apple	800	700	600	500	400	300	200
MU of banana	500	450	400	350	300	250	200

16. Consider the following table of labor productivity:

Labor	0	1	2	3	4	5
Total product	0	10	18	24	28	30

Price of product is Rs 5 and wage rate Rs 30. Find the marginal physical product and marginal revenue product of labor. How does a firm employ profit maximizing number of labor? If wage rate increases to Rs. 40 what will be the equilibrium situation?

Group C

Analytical Answer Questions (Any Two)

(2*15=30)

17. Define cartel. Explain its types. How price is determined under centralized cartel?
(2+3+10)

18. Consider the following schedule of a competitive firm: (10+5)

Output	1	2	3	4	5	6	7	8
AVC	30	27	24	24	30	39.9	53.1	67.5
AC	330	177	123.9	99	90	90	96	105
MC	30	24	18	24	54	90	132	168

- a. Graph AVC, AC and MC. What is the position of firm's profit at price Rs. 132, Rs.90, and Rs. 54? What is the position of firm at price Rs. 24? Does this point refer to the shut down point? Give reason.
- b. Using the cost schedule, explain the relationship of AC with AVC and AFC.

19. "Price effect is the sum of income effect and substitution effect." Explain with the example of Giffen goods.