

TRIBHUVAN UNIVERSITY

2081 (Partial-II)

B.B.S. **4 Yrs. Prog.** / II Year / MGMT

Organizational Behavior and HRM

(MGT 223) (New Course)

Full Marks: 100

Time: 3 hrs.

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

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions.

1. State mentage process of OB.
2. Define behavioural modification.
3. List four factors for team performance.
4. State any two causes of organizational conflict.
5. Show the relationship between emotion and personality.
6. List out any two major functions of HRM.
7. Write any two qualities of effective rewards.
8. State any two major selection practices in Nepal.
9. Show two differences between job and task.
10. Give the concept of green HRM.

P.T.O.

Group "B"

Descriptive Answer Questions

[5×10=50]

Attempt any FIVE questions.

11. Explain the principles of learning.
12. Describe major personality attributes that influence organizational behaviour.
13. Discuss the issues in managing work team.
14. How do you manage stress in the organization? Write with examples.
15. Describe the emerging issues of HRM.
16. Explain the human resource outcomes.

Group "C"

Analytical Answer Questions

[2×15=30]

Attempt any TWO questions.

17. Organizational development is an essential factor for the successes of organization. Discuss the statement highlighting OD interventions.
18. Job analysis is a prerequisite for the successful selection of right employees. Discuss the statement putting light on the sources of job analysis information.
19. What is socialization? Discuss the process of socialization with example.

□.

TRIBHUVAN UNIVERSITY

2081 (Partial)

B.B.S. 4 Yrs. Prog. II Year / MGMT

Business Communication

(MGT 205) (New Course)

Full Marks: 100

Time: 3 hrs.

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

The figures in the margin indicate full marks.

Attempt ALL the questions.

Group 'A'

1. How does Ellen Goodman comment on corporate culture in her essay "The Company Man"? [5]
2. According to Virginia Woolf, how do cultural stereotypes and expectations obstruct women's freedom and professional career? [5]
3. Discuss Devkota's "The Lunatic" as a protest poem. [5]
4. What assumption does C. Wright Mills make about human nature? Discuss each assumption by referring to one of the six ideals of craft. [10]

OR

How does Ernest Hemingway reflect a grim and nasty picture of war in the story "The Old man at the Bridge"? Discuss by bringing relevant examples from the text.

5. How does Fritjof Capra, in his essay "The New Physics," try to relate physics and philosophy and find it an appropriate means of seeing the nature of reality? Discuss. [10]

OR

Discuss Theodore Roethke's poem "Root Cellar" as an ecological poem that celebrates the strength and stamina of plant life.

(1)

6. George Bernard Shaw's "Augustus Does His Bit" is an anti-war play. Discuss why and how does the playwright criticize the phenomenon of war. [15]

OR

"When the white man turns tyrant, it is his own freedom that he destroys." Elucidate the statement by bringing references from George Orwell's essay "Shooting an Elephant."

Group 'B'

7. Define the following business communication terminologies/phrases. [5]
 - a. Stereotype
 - b. Copyright law
 - c. Agenda
 - d. Curriculum vitae
 - e. Non-verbal communication
8. Rewrite the following sentences choosing the best alternative. [5]
 - a. The promotion and selling of products or services, which may include market research and advertising is called.....
 - i. advertising
 - ii. marketing
 - iii. organization communication
 - iv. public relation
 - b. are travel and appointment schedules.
 - i. Minutes
 - ii. Agendas
 - iii. Itineraries
 - iv. Expenses report
 - c. Activities that involve managing internal and external communications aimed at creating favorable impression among stakeholders is called.....
 - i. Employment engagement
 - ii. Interpersonal communication
 - iii. Organization communication
 - iv. Corporate communication

(2)

P.T.O.

- d. is a brief written statement that provides information about a product launch, any new event, or a recent development in an organization.
 - a. Press release
 - b. Advertisement
 - c. Marketing
 - d. Commercializing
 - e. A set of rules about behavior that is acceptable on the internet is called.....
 - i. etiquette
 - ii. netiquette
 - iii. codes
 - iv. laws
9. Discuss the principles of effective business communication in brief. [6]
 10. Do you think resumes truly reflect a job applicant's skills, qualifications and achievements? What alternative approaches could be used to assess these features of a job candidate? Discuss. [8]
 11. Suppose you are a sales representative at M&M Food and Beverage Company Limited. Write a circular letter inviting people to take benefit of your services. Include details about some new offers. [8]

Group 'C'

12. Read the given case and answer the questions given at the end. (2 x 9 = 18)

In many ways, online shopping catapults the pleasure of in-person shopping to a different, almost overwhelming stratosphere. "It's psychologically so powerful," says Joshua Klapow, a psychologist and adjunct associate professor of public health at the University of Alabama at Birmingham. (He's also the new owner of three inflatable pool floats, a collapsible whisk, two jars of almond butter, and 50 pounds of bird seed, all of which he ordered online.)

Compared to shopping in person, "it's a much more gratifying experience overall, because there's less friction, less barriers, less behavioral cost, more specificity, and more choice," he says. Plus,

(3)

"the shopping is totally tailored to us. We can shop quickly or slowly."

Part of the reason why online shopping is so appealing is convenience. When we go shopping in-person, Klapow points out, we have to walk or drive or figure out some other way of getting there, and then we have to stride through aisle after aisle to locate what we're looking for. Even at stores that offer contactless pay, there's some effort required to make a transaction: swiping a credit card or Apple Pay on your phone, for example. Then, a shopper needs to travel back home. "For a lot of people, these incredibly minor inconveniences just start picking away at the overall perceived value of the purchase," he says.

In addition to being easier, online shopping delivers the satisfaction of accuracy. If Klapow heads to a big-box store, he might not find the shirt he's looking for in the right size or color. If he's shopping online, he's more likely to snag exactly what he wants with far less hassle.

Doing so is a form of immediate gratification, which we're all wired to crave, says Joseph Kable, a cognitive neuroscience researcher at the University of Pennsylvania. "This is a tendency that's universal among people and is shared across much of the animal world," he says. "People and other animals tend to discount outcomes in the future, relative to outcomes that are immediate. This means we prefer to have good things as soon as possible, and to postpone bad things as far as possible in the future."

- a. According to the passage, how does online shopping make people happy? What is the writer's overall attitude towards online shopping? Discuss.
- b. Online business is a common practice in Nepal now a days. Discuss some of the online services available in your local context and discuss their advantages and disadvantages.

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TRIBHUVAN UNIVERSITY

2081 (Partial-II)

B.B.S. **4 Yrs. Prog.** / II Year / MGMT

Macroeconomics for Business

(MGT 209) (New Course)

Full Marks: 100

Time: 3 hrs.

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

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions.

1. What are the assumptions of principle of effective demand?
2. What is full employment?
3. State the Say's law of market.
4. Write the forms of globalization.
5. What are the components of budget?
6. State the types of cost-push inflation.
7. What are the properties of MPC?
8. Prepare a list of uses of macroeconomics.
9. Differentiate between financial investment and real investment.
10. What are the components of financial inclusion?

Group "B"

Descriptive Answer Questions (Attempt any Five)

[5×10=50]

11. What is macroeconomics? Explain its subject matter. [2+8]
12. Explain the process of computing GDP by value-added method. In what respect, this method differ from final product method? [8+2]
13. Describe the drivers of globalization. [10]
14. What is exchange rate? Explain its types. [2+8]
15. Let, $C = 200 + 0.8(Y-T)$, $T = 100 + 0.2Y$, $I = 400$, $G = 300$, $X = 80$, $M = 5 + 0.1Y$
 - a) Determine equilibrium output. Also describe the nature of budget and trade balance.

P.T.O.

- b) What will be the effect on equilibrium output, trade balance and nature of budget when tax rate decreases by 5% and government expenditure by Rs 100 billions? [5+5]

16. Consider the following data:

[8+2]

Year	P_x	Q_x	P_y	Q_y
2079	100	1000	20	200
2080	115	1200	25	220
2081	125	1500	35	230

- a. Compute nominal GDP, real GDP, GDP deflator and rate of inflation.
- b. Why do business firms use real GDP in analysing business environment?

Group "C"

Analytical Answer Questions (Attempt any Two):

[2×15=30]

17. How is national output determined under IS-LM framework? Explain.
18. Explain the depression and prosperity phases of trade cycles. How do macroeconomic policies help to achieve economic stabilization? (8+7)
19. Consider the following data :

Period	t_1	t_2	t_3	t_4	t_5	t_6	t_7	t_8	t_9
Yd:	0	500	1000	1500	2000	2500	3000	3500	4000
C:	400	800	1200	1600	2000	2400	2800	3200	3600
I:	100	100	100	100	100	100	100	100	100
ΔI :	200	200	200	200	200	200	200	200	200
C+I:	-	-	-	-	-	-	-	-	-
C+I+ ΔI :	-	-	-	-	-	-	-	-	-

- a) Complete the table.
- b) Graph C and Yd lines and explain three propositions of psychological law of consumption.
- c) Derive linear consumption and saving functions.
- d) Determine initial equilibrium output. What will be the effect on equilibrium output when planned investment increases by Rs. 200 billions? Is it consistent with the equilibrium output obtained from investment multiplier? [2+7+2+4]

TRIBHUVAN UNIVERSITY

2081 (Partial-II)

B.B.S. 4 Yrs. Prog/ II Year / MGMT

Fundamentals of Financial Management
(MGT-215) (New Course)

Full Marks: 100
Time: 3 hrs.

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

The figures in the margin indicate full marks.

Group "A"

Brief Answer Questions

[10×2=20]

Attempt ALL questions.

1. Define financial management.
2. How do you calculate present value of perpetuity?
3. Differentiate the term discounting and compounding.
4. What are the non-discounted techniques in capital budgeting?
5. Mention the motives of holding cash.
6. Cost of equity is higher than cost of debt capital. Justify.
7. If EOQ = 1000 units, ordering cost is Rs.100 and carrying cost is 10 percent of unit cost. Per unit cost is Rs. 20, calculate the annual requirements in units.
8. Pokhara trading company has operating profit of Rs. 50,000 interest expenses of Rs.10,000 and preferred dividend of Rs. 8000. If it pays 40 percent tax, what is financial BEP?
9. Stock X has beta of 1.20 and expected return of 20 percent. If the risk-free rate is 5 percent and market risk premium is 8 percent. Is the stock correctly priced?
10. A company current EPS is Rs. 13 which was Rs. 8.82 five years ago. What was the past growth rate in earnings?

(1)

Group "B"

Descriptive Answer Questions.

[5×10=50]

Attempt any FIVE questions.

11. What are the differences between stock price maximization and profit maximization? Explain.
12. Lalitpur brick company has Rs.1,313,500 in current liabilities. Its initial inventory level is Rs. 375,000 and it will raise funds as additional notes payable and use them to increase inventory. How much can company's short term debt (notes payable) increase without violating a current ratio of 2 to 1? What will be the firm's quick ratio after the company has raised the maximum amount of short-term funds?
13. Find the future values of following cash flows.
 - a. An initial Rs 10,000 compounded for 2 years at 6%.
 - b. If you deposit Rs. 5,000 per year for 5 years, what will be future value assuming interest rate is 10 percent.
 - c. If you deposit Rs. 5,000 at the end of first year, Rs. 6000 at the end of second year and Rs. 4000 at the end of third year. Calculate, future value at the end of third year assuming 10 percent interest rate.
14. A 10-year, 12 percent annual coupon bond, with a par value of Rs.1000 bond sells for Rs.1100. (Assume that the bond has just been issued.)
 - a. What is the bond's yield to maturity?
 - b. What is the bond's current yield?
 - c. What is the bond's capital gain or loss yield?
15. Butwal Suger Company was recently formed to manufacture a new product. The company has the following capital structure:

15% Debentures	Rs.12 million
13% Preferred stock	4 million
Common stock (320,000 shares)	16 million

(2)

P.T.O.

The common stock sells for Rs.25 a share, and the company has a marginal tax rate of 40 percent. A study of publicly held companies in this line of business suggests that the required return on equity is about 17 percent for a company of this sort. Compute the firm's weighted average cost of capital. Briefly explain the uses of cost of capital.

16. Pokhara Mineral water Pvt Ltd. has Degree of Operating Leverage (DOL) of 2 at its current operation and sales level of 10,000 boatels. The operating income figure is Rs. 10,000.
 - a. If sales are expedited to increase by 10 percent from the current position, what would be the resulting operating profit figure?
 - b. At the company's new sales position of 11,000 bottles, what is the firm's new DOL?

Group "C"

Analytical Answer Questions

[2×15=30]

Attempt any TWO questions.

17. Why is working capital management important for the financial health of the firm? Explain its major components. (6+9)
18. Stock X and Y have the following probability distributions of expected future returns:

Probability	0.1	0.2	0.4	0.2	0.1
X	-10%	2	12	20	38
Y	-35%	0	20	25	45

- a. Calculate the expected rate of return for stock Y. (That for Stock X is 12%)

(3)

- b. Calculate the coefficient of variation for Y. Is it possible that most investors might regard stock Y as being less risky than Stock X? Explain.
- c. If you form a portfolio of Stock X and Stock Y comprising 60 percent and 40 percent. Calculate the risk and return of the portfolio. Can you reduce the risk?

[4+4+7]

19. Beta Engineering is considering the purchase of two pieces of equipment, X and Y, in this year's capital budget. The projects are not mutually exclusive. The cash outlay for the truck is Rs.15,000, and that for the Y is Rs. 20,000. The firm's cost of capital is 14 percent. After tax net cash flows are as follows:

Year	1	2	3	4
X	Rs. 5,100	5,100	5,100	5,100
Y	Rs. 6,500	8,500	7,500	8,500

- a) Calculate the payback period of both the truck. Which you select?
- b) Calculate net present value for each project. Which alternative would you select?
- c) Calculate internal rate of return. Which alternative would you select?
- d) What are merits and demerits of payback period, net present value and internal rate of return?

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Tribhuvan University

2081 (Partial-II)

B.B.S. 4 Yrs. Prog. / II Year / MGMT

Cost & Management Accounting

(MGT.212, New Course)

Full Marks: 100

Time: 3 hrs.

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

Attempt ALL questions.

Brief Answer Questions

[10×2=20]

- Write any two objectives of cost account.
- What is preventive cost?
- Define cost reduction.
- What are the two limitations of budget?
- Write down the meaning of job order costing.
- The following information is available in respect of a material.
 - Annual requirement = 49,000 units
 - Ordering cost per order = Rs.1,000
 - EOQ = 7,000 units

Required: Carrying cost per unit

- The following particulars are extracted from the records of a company:
 - Average number of employees was 400.
 - Number of employees quit and left was 10 and 30 respectively.
 - Employees replaced during the period were 20.

Required: Labour Turnover Rate Replacement method

(1)

Each unit of finished product needs 4 kg of material @ Rs.5 per kg. The company's has a policy of keeping ending inventory of finished goods and raw material is equal to next month's sales and production need respectively.

Required: Production Budget and Material Purchase Budget for the three months from Baisakh to Ashad (2+3)

- Explain the assumptions of cost volume profit analysis. (5)
 - KK manufacturing company with normal capacity of 50,000 units provides the following particulars for the year ending:

	2080
Production units	41,000
Sales units	40,000
Opening stock units	1,000
Direct material	Rs.4
Direct labour	Rs.3
Variable manufacturing cost per unit	Rs.2
Fixed manufacturing cost	Rs.250,000
Variable selling expenses	5% of sales
Fixed selling and administrative cost	Rs.60,000
Selling price per unit	Rs.25

Required:

- Income statement under Variable Costing System.
- Reconciliation statement

(4+1)

- The following information are given:

Standard:

Labour	Number	Rate per hour
Skill	8	Rs.30

(3)

- The following data are given to you:

Standard output = 10,000 units

Actual output = 11,000 units

Wage rate per unit = Rs.10

Required: Wages under Taylor's Differential Piece Rate

- The following information are provided to you:

	Production Dept. K	Production Dept. M
Wages (Rs)	30,000	36,000
Depreciation (Rs)	15,000	20,000
Utilities	5,000	10,000
Total machine hours	5,000	6,000

Required: Machine hour-rate of the production departments

- ABC Company Ltd. is working at its annual normal capacity of 5,000 units. The total cost per unit is Rs.200. The annual fixed costs are Rs.400,000.

Required: Total cost at 60% of the normal capacity.

Short Answer Questions (Attempt any Five)

(5×10=50)

- What is flexible budget? Why it is prepared?

b. The sales unit forecasts for coming five months of a company are:

Months	Baisakh	Jestha	Ashad	Shawan	Bhadra
Outputs	4,000	5,000	6,000	5,000	6,000

(2)

Semi-skill	7	Rs.20
Un-skill	5	Rs.10

Actual:

Labour	Number	Rate per hour
Skill	7	Rs.32
Semi-skill	8	Rs.19
Un-skill	6	Rs.9

Standard time allowed and actual time taken is 50 hours. Actual output is 900 units and standard output is 20 units per hour.

Required: Labour Variances (5×2=10)

- Income Statement of a MM Limited Company is as follows:

Production and Sales Units:	10,000
Sales Revenue @ Rs.20 per unit	Rs.200,000
Less: Variable Cost @ Rs.12 per unit	Rs.120,000
Contribution Margin	Rs.80,000
Less: Fixed Cost	Rs.60,000
Net Income before Tax	Rs.20,000

Required:

- Break-even point in Rs.
- Break-even point in units if selling price per unit is Rs.22
- Sales to earn desired profit of Rs.40,000
- Profit when sales are Rs.300,000
- Margin of safety if profit is Rs.30,000

(5×2)

- What is inventory management? Also explain the objectives of inventory management. (4+6)

- "Activity based costing is a method of estimating cost on the basis activities", discuss. Also, explain the objectives of activity based costing. (5+5)

Long Answer Questions (Attempt any Two)

(2×15=30)

- The following information pertaining to a contract are provided:

- Material = Rs.1,200,000
- Wages (including 5% outstanding wages) = Rs.1,300,000
- Other expenses = Rs.180,000
- Plant = Rs.300,000
- Work certified = 75%
- Cash received = Rs.2,400,000
- Material at site = 10% of material
- Depreciation on plant = 15%
- Work uncertified = Rs.30,000
- Ignore depreciation of plant for the use on uncertified portion of the work
- Contract price = Rs.4,000,000

Contract was commenced on 1st Shrawan and account are closed on 31st Ashad every year

Required:

- Contract Account
- Contractee's Account
- Work in Progress Account
- Balance Sheet

(7+2+2+4=15)

- The following details are given to you:

Particulars	Process A	Process B	Process C
Raw Material used 10,000 kg	Rs.40,000		
Indirect Material	Rs.20,000	Rs.25,000	Rs.30,000
Labour Cost	Rs.15,000	Rs.20,000	Rs.25,000
Factory Overhead	Rs.7,500	Rs.10,000	Rs.12,500
Miscellaneous Expenses	Rs.14,500	Rs.12,250	Rs.12,000
Actual output kg	9,500	9,000	8,000
Scrap on input	5%	10%	5%
Sale of scrap per Kg.	Rs.4	Rs.5	Rs.6

Required:

- Process Accounts
- Normal Loss Account
- Abnormal Gain Account
- Abnormal Loss Account

(9+2+2+2)

- "Management accounting is effective tools for planning, implementing and controlling different activities of the organization for taking right decisions on right time", comments. (15)

(6)

(5)