

Model Question
Semester: second

Level: Bachelor
Program: BBA
Course: ECO : Macroeconomics for Business

Full Marks: 100
Pass Marks: 50
Time: 3 hrs

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

Group-A

Brief answer questions (10*2= 20)

1. What is macroeconomics?
2. Define personal income.
3. State the paradox of thrift.
4. Define unemployment
5. How is inflation computed?
6. What are the objectives of fiscal policy?
7. Differentiate between money flow and real flow.
8. Define automatic stabilizer.
9. What are the components of gross private domestic investment?
10. Write any four leakages of investment multiplier.

Group B

Short answers questions(any six) (5*6 = 30)

11. Explain Say's Law of market.
12. Explain the phases of trade cycles.
13. Describe the significance of macroeconomics in examining the nature of economic environment.
14. Derive tax, government expenditure, and foreign trade multipliers.
15. Differentiate economic growth and economic development.
16. Explain the concept of public-private partnership.
17. Explain the process of computing GDP by the final product method.

Group C

Long answer questions. (Attempt any three) 3 * 10 = 30

18. Consider the following data: (8+2)

Year	PX	QX	PY	QY
2018	50	5000	700	400
2019	54	5400	740	420
2020	60	5600	760	450
2021	70	6000	770	500

- a. Compute nominal GDP, real GDP, GDP Deflator and rate of inflation.
 - b. What are the differences between nominal GDP and real GDP?
19. (a) Consider the following structured equations in a four-sector economy and compute equilibrium output and also state the nature of budget and trade balance.
 $C = 300 + 0.7(Y-T)$, $T = 240 + 0.2Y$, $I = \text{Rs } 500$ billion, $G = \text{Rs } 500$ billion, $X = \text{Rs } 200$ million, $M = 15 + 0.1Y$
(b) What will be the equilibrium output when government expenditure increases by Rs200 billion and reduces tax rate by 5%?. [6+4]
20. Explain the concept of demand-pull inflation. How can it be controlled by monetary policy? [5+5]
21. Consider the following structural equations for the product market and money market in the Nepalese economy for 2021 are given as follows: [2+4+6]
 $C = 300 + 0.75(Y-T)$, $T = 240 + 0.2Y$, $M_{sp} = 300 - 10000i$, $M_t = 0.5Y$, $I = 600 - 6000i$,
 $G = \text{Rs } 600$ billion, $M = \text{Rs } 1000$ billion

- a. Derive IS and LM equations.
- b. Compute equilibrium output and rate of interest.
- c. What will be the simultaneous effect on equilibrium output and income when the government of Nepal decreases its planned expenditure by Rs 300 billion and Nepal Rastra Bank decreases money supply by Rs 300 billion?

Group D

22. Read the following text carefully and answer the questions given below: [20]

Although Nepal has struggled to emerge from poverty for decades, it already possesses the fundamental economic ingredients needed to fuel broad-based economic growth and job creation. The local, provincial and federal elections created a clear mandate and public expectation that the government will develop a modern economic framework, that must promote international best practices to address some of the pervasive challenges that have hindered growth. Bold reforms can help spur economic development. Adding these reforms to the ingredients the country already has, Nepal can join and even surpass its neighbor on the path of prosperity.

The most successful free market environments are those where the government has enabled but not attempted to direct or control the economy. Such environments provide a base for the private sector to develop, adjust and create opportunities that result in new jobs. Strong economic policies will attract foreign investment, and grow a spirit of local investments, innovations, and entrepreneurship. A foundation of solid economic policy results in more domestic and international investments, more jobs, new opportunities, less vulnerability to external shocks, and even a reduction of Nepal's trade imbalance.

Nepal has economic advantages that other developing countries lack. The macroeconomic indicators are encouraging with low unemployment and a manageable level of debt while resources are available to support economic development. While many developing countries routinely spend far more than their budgets would allow, Nepal underspends. Last year, the government spent just 75 percent of its allocated budget. Critical infrastructure projects take years to complete and are sometimes abandoned, even though the money for those projects is in the treasury. With hundreds of millions of dollars not being injected into the economy, the private sector suffers, too. Nepal also has a geographical advantage, since Asia is the fastest-growing region in the world.

According to the World Bank, India averaged 7.4 percent GDP growth, Bangladesh averaged 6.2 percent, Sri Lanka averaged 5.9 percent, and Nepal managed four percent GDP growth over the past decade. A recent report by the Brookings institute notes that by 2030, Asia will be home to two-thirds of the global middle-class population, and in less than five years, India will overtake the United States to become the second-largest middle market in the world.

If Nepal increases exports to the 400 million people that live in Indian states bordering the Terai, the economic impact would be tremendous. Nepali farmers should be able to take advantage of this enormous market and might reach their potential if the government of Nepal changes existing policies to allow foreign investment in this sector.

One of Nepal's biggest assets is its industrious and youthful human capital – a workforce increasingly well-educated and globally connected. While Nepal has benefited from remittances, an economy that depends on the mass export of the society's young workforce is not sustainable. Nepal has a clear and straightforward path to greater prosperity, but achieving its full potential requires deeper connectivity with the dynamic South Asian economy. Now is the time for the government to match its words with bold action.

Questions:

- a. How can the government create enabling environment for economic development in Nepal? Explain.
- b. What are the sectors of economic advantages of Nepal? Are they exploited properly? Give your critical comments.

- c. What are the ways forward for Nepal in taking benefit from the economic dynamics of the South Asian Region?
- d. Suggest the economic policy measures that help to improve the macroeconomic indicators.

Model Question

BBM / Second Semester / ECO : Macroeconomics for Business

Candidates are required to answer all the questions in their own words as far as practicable.

Group "A"

Brief Answer Questions:

[10 × 2 = 20]

1. What is macroeconomics?
2. Differentiate between nominal GDP and real GDP.
3. What does the value of $MPC = 0.7$ mean?
4. Define investment multiplier.
5. Derive IS equation of two sector economy if $C = 100 + 0.7Y$ and $I = 100 - 800i$.
6. Calculate inflation rate if value of PPI of 2019 and 2020 are 124 and 132 respectively.
7. Define monetary policy.
8. Differentiate between narrow money and broad money.
9. Write any four features of open economy.
10. What is balance of trade?

Group "B"

Short Answer Questions: (answer any SIX)

[6 × 5 = 30]

11. Explain the circular flow of income and expenditure in a two sector economy.
12. Explain the components of balance of payments.
13. Let, saving function, $S = -100 + 0.2Y$, investment function, $I = 50 + 0.1Y$. Find equilibrium level of national income, saving and investment. If MPS increases to 0.3, what will be effect on national income, saving and investment? Does it reflect paradox of thrift?
14. Derive the LM curve.
15. Define investment multiplier? How does it work?
16. Explain the subjective factors of consumption function..
17. Differentiate between economic growth and economic development.

Group "C"

Long Answer Questions: (answer any THREE)

[3 × 10 = 30]

18. What is trade cycle? Explain its phases.
19. Explain the classical theory of employment.
20. Let, $C = 100 + 0.7(Y - T)$, investment = Rs 670 billion, government expenditure = Rs 400 billion, Tax $(T) = 300 + 0.2Y$

- a. Find the equilibrium level of income.
 - b. Suppose government adopts expansionary fiscal policy by increasing government expenditure by Rs 200 billion and decreasing tax by 20 billion. Find the new equilibrium level of income.
 - c. What is the impact of expansionary fiscal policy in the income level?
21. Using following data, calculate GNP at market price and GNP at factor cost by i) Expenditure method and ii) Income method.

Description	Rs. in billion
Government expenditure	1414
Business interest payments	1034
Proprietor's income	470
Net Indirect business taxes	966
Compensation of employees	2622
Rents	344
Net private domestic investment	3174
Corporate profit taxes	172
Corporate dividends	1334
Retained earnings	172
Net exports	-2622
Net factor income from abroad	50
Personal consumption expenditure	5148
Consumption of fixed capital	172

Group “D”

Comprehensive Answer Questions:

[20]

22. Read the following case carefully and answer the questions that follows:

Inflation refers to the persistent and appreciable rise in price level over a period. It occurs due to action, reaction and counteraction between macroeconomic forces in a market economy. The nature of inflation in developing economies is quite different from that found in developed countries. In advanced countries, true inflation usually starts after the level of full-employment but in developing countries huge unemployment and inflation exist side by side. In developing countries including Nepal, the structural factors of supply side are more responsible in rising inflation. Moreover, Nepal's inflation is highly influenced by Indian inflation.

Nepalese economy is suffered from inflation by multiple factors. A hybrid of monetary model with structural factors is useful to analyze the nature of inflation in the country. This model combines demand factors, supply factors and external factor to understand the causes of inflation of Nepal. More specifically, Nepal's inflation is influenced by Indian inflation, external price shocks, remittance inflow, foreign exchange, weather related shocks to agriculture, structural factors, and monetary factors. A study by NRB suggests that a percentage increase in narrow money supply leads to 0.18 percent increase in inflation in the same year in Nepal while similar figure for Indian inflation leads 1.13 percent increase in Nepalese inflation. The impact of Indian inflation in the long-run is slightly weaker. Nevertheless, a shared open and contiguous border facilitating informal trade and arbitrage of goods, pegged exchange rate and capital mobility has meant that

the nature of inflation of Nepal is highly defined by the Indian inflation. The intricately linked nature of the two economies explains this finding. Other long run determinants of inflation in Nepal are real income and exchange rate. For the short run, budget deficit and exchange rate are significant determinants of inflation.

Questions:

[6+6+8]

- a. Identify the nature of inflation in Nepal with proper reasons.
- b. Explain the effects of inflation in developing economy.
- c. Which instruments, monetary or fiscal, will be more effective to control inflation faced by Nepalese economy and why?



Model Question (IT 232: Database Management System)

Group A

Brief answer questions:

Attempt all questions.

(10 X 1=10)

1. Define data independence.
2. What is specialization?
3. What are the uses of keys in databases?
4. What is DDL?
5. What is functional dependency?
6. Define serializable schedule.
7. List desirable properties of transactions.
8. What is deferred update?
9. What is shadow paging?
10. Define BigData.

Group B

Short Answers Questions

Attempt any five questions.

(5 × 3= 15)

11. Explain different constraints and characteristics of specialization and generalization in brief.
12. Explain different types of relationship sets in brief.
13. Explain any three data types in SQL with example.
14. What are the properties of relational decomposition? Explain.
15. How do you recover the database from catastrophic failure? Explain.
16. Explain recovery technique based on immediate update.

Group C

Long Answer Questions

Attempt any three questions.

(3× 5= 15)

17. Explain three-schema architecture of database in detail.
18. Draw an E-R diagram for online food ordering system.
19. What is concurrency control? Explain two-phase locking protocol. (1.5 + 3.5)
20. Define data warehouse. Explain datamining with example. (1.5 + 3.5)

Group D

Comprehensive Questions

Attempt all questions.

(2 × 10 = 20)

21. Why do we need normalization in databases? Explain 1NF, 2NF, and 3NF with suitable example. (2.5 + 7.5)
22. Consider a University database with three tables, where the primary keys are underlined as given below:

student(SID, SName, SAddress, SEmail)

studies(SID, CID)

course(CID, CNname, Credit_hours)

Give an expression in SQL for each of the following queries:

- a. Insert data with values “S101”, “Ram”, “Lalitpur”, and “ram@abc.com” in the student table. (2)
- b. Find names of all students whose address is “Kathmandu”. (2)
- c. Find names of all students who study “Database Management System”. (2)
- d. Count number of students who study “Database Management System”. (2)
- e. Find names of all courses with credit hours greater than or equal to 3. (2)

Model Question (IT 233: Digital Logic)

Group A

Brief answer questions:

Attempt all questions.

(10 X 1=10)

1. What do you mean by digital computer?
2. Classify the binary number.
3. What do you mean by 2's complement
4. NAND gate is universal gate. Justify
5. What is Boolean algebra?
6. What do you mean by SOP?
7. Define PLA.
8. What do you mean by flip flop?
9. Define registers.
10. What do you mean by ripple counter?

Group B

Short Answers Questions

Attempt any five questions.

(5 × 3= 15)

11. Describe the octal and hexadecimal numbers.
12. Discuss the basic theorems and properties of Boolean algebra.
13. Explain the don't care condition with example.
14. Design full adder with truth table.
15. Differentiate between multiplexers and demultiplexers
16. Explain D-flip-flop.

Group C

Long Answer Questions

Attempt any three questions.

(3× 5= 15)

17. Design a half subtractors logic circuit using only NOR gate.
18. Convert the following decimal numbers into hexadecimal and octal number.
 - (a) 305
 - (b) 225
19. Describe the three-variable K-map with example.
20. Explain the triggering of flip-flop with example.

Group D

Comprehensive Questions

Attempt all questions.

(2 × 10 = 20)

21. What do you mean by ripple counter? Design the 4-bit ripple counter with timing diagram.
22. Differentiate between sequential and combinational logic .Explain the steps to design of combinational logic.

Model Question (IT 235: Discrete Structure)

Group A

Brief answer questions:

Attempt all questions.

(10 X 1=10)

1. What does it mean for two propositions to be logically equivalent?
2. Convert "If an integer is not even, then it is odd" into equivalent logical expression.
3. Find the seventh term of $(x + 2y)^{10}$.
4. What do you mean by recursive algorithm.
5. State sum rule and product rule of counting.
6. How permutation differ from combination.
7. Define wheel graph with example.
8. What is game tree?
9. Define degree of tree with example.
10. List out any three applications of graph.

Group B

Short Answers Questions

Attempt any five questions.

(5 × 3= 15)

11. Show that if n is an integer and n^3+5 is odd, then n is even using a proof by contraposition.
12. Prove that n^3+2n is divisible by 3, using mathematical induction.
13. State the pigeon hole principle. How many numbers must be selected from the set $\{1,3,5,7,9,11,13,15\}$ to guarantee that at least one pair of these numbers add up to 16?
14. Write a Euclidean algorithm to compute GCD of any two positive integers.
15. Explain simple, multi and pseudo graph with example.
16. Define binary search tree. Construct the binary search tree of: 8,3,1,10,6,14,7.

Group C

Long Answer Questions

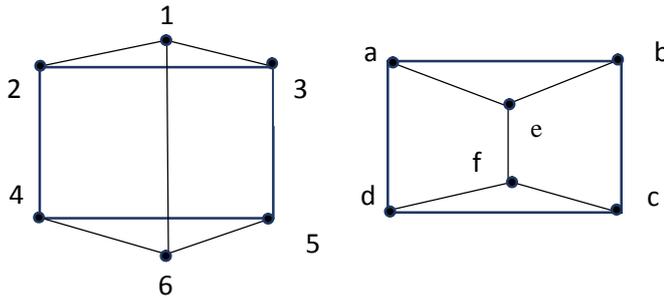
Attempt any three questions.

(3× 5= 15)

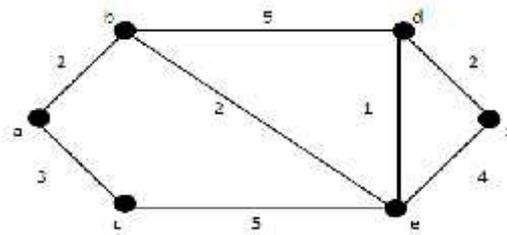
17. Show that the hypotheses "If you send me an e-mail message, then I will finish writing the program," "If you do not send me an e-mail message, then I will go to sleep early," and "if I go to sleep early, then I will wake up feeling refreshed" lead to the conclusion "If I do not finish writing the program, then I will wake up feeling refreshed."
18. State Chinese remainder theorem. Find all solution to the system of congruences.

$x \equiv 2 \pmod{3}, x \equiv 1 \pmod{4}, x \equiv 3 \pmod{5}$

19. Determine whether the following graphs are isomorphic or not.



20. What is minimum spanning tree? Find the minimum spanning tree for the following graph by using Kruskal's algorithm.



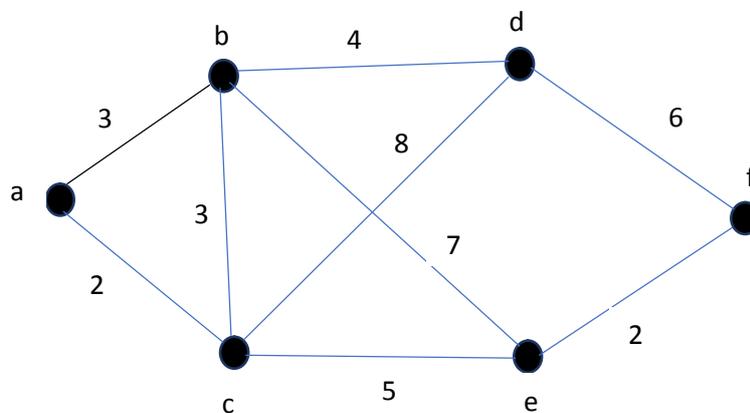
Group D

Comprehensive Questions

Attempt all questions.

(2 × 10 = 20)

- 21. Define linear homogeneous and non-homogeneous recurrence relation with constant coefficients with example. Solve the recurrence relation $a_n = 2a_{n-1} + 5a_{n-2} - 6a_{n-3}$ for $n \geq 3$, with $a_0 = 7, a_1 = -4$ and $a_2 = 8$.
- 22. What do you mean by shortest path problem? Write Dijkstra's algorithm to find the shortest path. Apply this algorithm to find the shortest path between a to every other vertex for the following graph.



BIM / Second Semester / MGT 241: Organizational Behavior & Human Resources Management

Candidates are required to answer the questions in their own words as far as practicable.

Group “A”

Brief Answer Questions:

[10 × 2 = 20]

1. Point out any two features of organizational behavior.
2. Make a list of any four factors affecting perception.
3. List out any two features of Type A personality.
4. Define organizational change.
5. What is dysfunctional stress?
6. Define the quality of work life.
7. What is meant by training need assessment?
8. List out any four methods for performance appraisal.
9. Write down any four qualities of effective rewards.
10. What do you mean by green-HRM?

Group “B”

Short Answer Questions:(Attempt any SIX Questions)

[6 × 5 = 30]

11. Explain in brief increasing need of the study of organizational behavior
12. State and describe different factors affecting the learning.
13. Summarize The Big Five Personality traits.
14. Infer how does job satisfaction influence employee performance.
15. What are the organizational stressors? Describe in brief.
16. Prepare and design a Job Description for a job title ‘IT officer’ in a hotel.
17. Distinguish between recruitment and selection.

Group “C”

Long Answer Questions:(Attempt any THREE Questions)

[3 × 10 = 30]

18. Training is being a critical success factor for any organization but the selection of appropriate training method is crucial. Based on this, appraise different off-the-job training methods used in an organization.
19. Employees’ behaviors are most influencing factors for the consumer satisfaction and their retention. Manager’s role is increasing in dealing with employees’ behavior. In this note, evaluate the new challenges for manager in organizational behavior.

20. Critically evaluate the application of attribution theory with the different attribution errors.
21. Critically judge the quality of effective reward system adopted by Nepalese organization.

Group “D”

Comprehensive Questions / Case / Situation Analysis:

[4 × 5 = 20]

22. Read the following case carefully and answer the questions that follow:

It was 1:45 PM, on the third working day of second week of April, 2022, researcher encountered a restaurant around the heart of Kathmandu City for taking light tiffin. Within the restaurant, there are two chambers, one inside of the other. Both the chambers were full of smokes of cigarette around 24 customers, well dressed, were busy with their mate’s taking cigarette and their meal, or tiffin. The environment was quite surprising to the researcher as he was aware of the initiation of organization in the healthy employee concept.

With higher confidence, it was easy to distinguish the customers that they were from different financial institutions (from their discussion and the dress codes). Almost of them, all were middle aged and few were looking just started their career. Researcher decided to be a part of the situation as to examine the assistance of employees in the healthy employee campaign of the sector.

With gentle approach, researcher asked to one of gentlemen sitting on the last table with three gentle women sharing the table, where they belong to. He gently introduced his name, as an employee working in one of the reputed organization around. He briefly reported that he started the career three years earlier but joined the current organization just two months ago. (Without hesitation, all the four asked one more stick of cigarette for each after completing their meal) with lighting the cigarette, he explained the new web of cigarette culture among the employees, and further reported that his three lady coworkers are new members of the smoking club. He reported that, 2 employees among each 3 used to smoke whatever may be occasion and frequency. Reasons could be varied: socialization, refreshment (as some say), addiction, or any other. With little shy, one of the lady reported that it is being one of the business curtsey in this sector, and means of social hanging. Interestingly, almost from each table, they were demanding more sticks.

Next day, researcher reached to the same restaurant an hour earlier, thinking that he could meet new people. As per the plan, he met another set of employees, interestingly again from the career of yesterday. Story was not new and different from yesterday. Researcher asked to the manager at the cash counter regarding the sales of smokes, she replied that sales of smoke generates all the fixed cost of the restaurant.

Organizations, on the other hand, are investing a huge capital to maintain healthy working environment and healthy employees. Different initiations like compulsory leave provisions with additional pay, sick leave, casual leave, insurance, etc. are the common provisions in modern organizations. With ground reality, a major question emerges as whether the initiation of organization is enough to maintain healthy employees.

Question:

- a. Sketch the synopsis of above case with major issues and problems.
- b. Based on the case, how do you trace the changing life style of employees
- c. If you were HR manager, what initiations do you suggest to the top-level management to maintain healthy employees? Justify with an example

- d. Using the attribution error, what can be the researchers' judgment towards the young employees? Describe



TRIBHUVAN UNIVERSITY

Faculty of Management

Model Question

BBA/BBM 2nd Semester
Financial Accounting

Full Marks: 100

Pass Marks: 50

Group A

Brief Answer Questions (Attempt all questions)

(10 × 2 = 20)

1. Define accounting standards.
2. What is intangible asset?
3. What do you mean accounting period concept?
4. Write about cash basis of accounting.
5. What are the different types of cheque?
6. The following transaction are given:
 - a. Cash of Rs.160,000 and furniture of Rs.140,000 invested in the business as capital.
 - b. Commission received Rs.42,000 including advance commission of Rs.6,000**Required:** Accounting equation
7. The following particulars are provided to you:

Profit for the year	Rs.10,000
Loss on revaluation	Rs.9,000
Gain from cash flow hedges	Rs.13,000
Gain on sale of investment	Rs.12,000

Required: Statement of Other Comprehensive Income as per NFRS
8. You are given the following information of a Company:

Share capital and net profit on 1st January 2021 was Rs.500,000 and Rs.100,000 respectively and preliminary expenses was Rs.10,000. On 1st July 2021, the company issued 3,000 additional shares of Rs.100 each at 10% premium. Net profit earned by the company during the year amounting Rs.80,000 out of which the company paid dividend Rs.20,000 to its shareholders.

Required: Statement of Changes in Equity at the end of 2021
9. KK Company purchased a micro bus at the cost of Rs. 840,000 on 1st Baisakh 2077. The estimated life of the micro bus is 80,000 KMs with salvage value of Rs.40,000. During 2077 and 2078, the micro bus was run for 12,000 KM and 14,000 KM respectively.**Required:** Depreciation for the year 2077 and 2078
10. The following are the revenue and capital items:
 - Carriage on new machine purchased
 - Repair costs of second hand bike purchased
 - White wash of old building
 - Salary paid**Required:** The revenue and capital items

Group B

Shorts Answer Questions (Attempt any SIX questions)

(6 × 5 = 30)

11. Who are the users of accounting information?
12. Differentiate between accounting and accountancy.
13. What is ledger? Why it is prepared?
14. Following are the information of assets of a Company:

Particulars	2077	2078
Plant and Machinery	200,000	350,000
Building	300,000	450,000
Investment	100,000	250,000
Trademarks	50,000	75,000
Cash and bank	70,000	35,000
Inventory	60,000	90,000
Account Receivable	50,000	30,000

Required: Comparative or Horizontal Analysis

15. The bank statement of ABC Traders shows a balance of Rs.32,000 on 31st Ashadh 2079. However the company balance showed a different balance of Rs.20,000. On the investigation, the following differences were noticed:
 - Outstanding cheque Rs.12,000
 - Deposit in transit Rs.6,000
 - A customer's cheque of Rs.2,000 was return with the bank statement marked NSF.
 - Collection of notes receivable for Rs.2,500 and interest on investment Rs.1,500
 - Bank charge Rs.500 for the service provided by the bank
 - A cheque of Rs.2,500 was paid by the bank. However, the company recorded Rs.7,000 in its statement.

Required: Bank reconciliation statement

16. The following information is provided to you:

Sales	Rs.600,000
Material consumed	Rs.100,000
Carriage on purchase	Rs.40,000
Administrative and selling expenses	Rs.50,000
Wages and salaries	Rs.40,000
Interest on loan	Rs.10,000
Dividend received	Rs.20,000
Depreciation on office equipment	Rs.30,000
Income tax paid	Rs.15,000

Required: a. Value added statement and b. Net profit for the year

17. The following transactions are given:

- | | |
|------------------------------|--|
| 1 st January 2019 | Machinery purchased Rs. 400,000. |
| 30 th June 2020 | Additional machinery purchased Rs. 300,000. |
| 30 th June 2021 | Machinery purchased on 1 st January was sold for Rs. 280,000. |

Additional Information:

- Depreciation is to be provided at the rate of 15% per annum on the basis of reducing balance method.
- Accounts are closed on 31st December, each year.

Required: Machinery account from 2019 to 2021

Group C

Long Answer Questions (Attempt any THREE questions)

(3 × 10 = 30)

18. "Accounting is the language of business", discuss.
19. What is accounting standard? Also explain the needs and limitations of accounting standards. (4+6=10)
20. The Trial balance of KK Company as on 31st December 2021 is given below:

Particulars	Debit (Rs.)	Credit in (Rs.)
Equity share capital	-	400,000
Building	300,000	-
Goodwill	20,000	-
10% Bank loan	-	120,000

Revenue from operations/sales	–	400,000
Purchase	200,000	–
Salaries expenses	33,000	–
Cash at bank	37,000	–
Investment.....	100,000	–
Account payable	–	70,000
Account receivable	40,000	–
Commission received	–	30,000
Prepaid insurance.....	24,000	–
Office rent	36,000	–
Equipment.....	200,000	–
Promotional expenses	30,000	–
Total	1,020,000	1,020,000

Adjustments:

- i. Closing stock Rs.30,000
- ii. Depreciation rate of building 5% and equipment 25%
- iii. Salary to be paid Rs.3,000
- iv. Prepaid insurance expired Rs.18,000

Required:

- a. Profit and loss statement for the year ending 31st December 2021 as per NFRS.
- b. Statement of financial position as on 31st December 2021 as per NFRS. (5+5)

21. The ABC Company's Statement of Profit and Loss account and Statement of Financial Position for two years have been given below:

Statement of Profit and Loss for the year 2021

Particulars	Amount (Rs.)
Revenue from operation	1,000,000
Less: Cost of sales	(600,000)
Gross margin	400,000
Add Other income	60,000
(including dividend received of Rs.7,000 and interest received Rs.3,750)	
Total	460,000
Less: Distribution expenses	(100,000)
Less: Administrative expenses (including depreciation on equipment Rs.90,000; write-off of goodwill Rs.10,000 and bad debts of Rs.9,000)	(260,000)
Operating Profit	100,000
Less: Finance cost	(15,000)
Net profit before tax	85,000
Less: Provision for tax	(21,250)
Net profit after tax	63,750
Less: Dividend paid	(5,000)
Retained Earnings	58,750

Statement of Financial Position of a company for 2020 and 2021

Assets	2020	2021
Non-Current Assets:		
Property, plant and equipment	500,000	600,000
Intangible assets (Goodwill)	30,000	20,000
Investments	40,000	110,000
Total Non-Current Assets	570,000	730,000

Current Assets:		
Inventories/Stock	30,000	50,000
Cash and cash equivalents	30,000	40,000
Account receivables	40,000	50,000
Trade and Other receivables	40,000	30,000
Total Current Assets	140,000	170,000
Fictitious Assets	-	-
Total Assets (Total Non-current and Current Assets)	710,000	900,000
Equity:		
Share capital @Rs.100 each	500,000	590,000
Reserve/Retained earnings	40,000	98,750
Non-controlling interests	-	-
Total Equity	540,000	688,750
Liabilities		
Non-Current Liabilities:		
10% Loans and borrowings	100,000	150,000
Total Non-Current Liabilities	100,000	150,000
Current Liabilities:		
Trade and other payable	30,000	40,000
Income tax liabilities	-	21,250
Provisions	40,000	-
Total Current-Liabilities	70,000	61,250
Total Liabilities (Total Non-current and Current)	170,000	211,250
Total Equity and Total Liabilities	710,000	900,000

Required: Statement of Cash Flow under NFRS

(4+2+2+2 = 10)

Group D

Comprehensive Answer Question

(1 × 20 = 20)

22. The MM Company's Statement of Profit and Loss account and Statement of Financial Position for two years have been given below:

Statement of Profit and Loss for the year 2021

Particulars	Amount (Rs.)
Revenue from operation	1,200,000
Less: Cost of sales	(800,000)
Gross margin	400,000
Add Other income	40,000
Total	440,000
Less: Distribution expenses	(120,000)
Less: Administrative expenses	(230,000)
Operating Profit	90,000
Less: Finance cost	15,000
Net profit	75,000

Statement of Financial Position of a company for 2020 and 2021

Assets	2020	2021
Non-Current Assets:		
Property, plant and equipment	400,000	500,000
Intangible assets	20,000	15,000
Investments (long term)	90,000	110,000
Total Non-Current Assets	510,000	625,000

Current Assets:		
Inventories/Stock	40,000	60,000
Cash and cash equivalents	50,000	60,000
Account receivables	40,000	30,000
Trade and Other receivables	30,000	40,000
Total Current Assets	160,000	190,000
Fictitious Assets	-	-
Total Assets (Total Non-current and Current Assets)	670,000	815,000
Equity:		
Share capital @Rs.100 each	400,000	450,000
Reserve/Net Profit	90,000	165,000
Non-controlling interests	-	-
Total Equity	490,000	615,000
Liabilities		
Non-Current Liabilities:		
10% Loans and borrowings	120,000	150,000
Total Non-Current Liabilities	120,000	150,000
Current Liabilities:		
Trade and other payable	30,000	50,000
Income tax liabilities	-	-
Provisions	30,000	-
Total Current-Liabilities	60,000	50,000
Total Liabilities (Total Non-current and Current)	180,000	200,000
Total Equity and Total Liabilities	670,000	815,000

Required for 2021:

- Current ratio (2:1)
- Acid test ratio (1:1)
- Debt to total capital ratio (less than 40%)
- Stock turnover ratio (at least 8 times)
- Total assets turnover ratio (more than 1 time)
- Net profit margin (at least 12%)
- Return on equity (at least 7%)
- Return on assets (at least 5%)
- Average sales period (45 days or less than 45 days)
- Account receivable turnover ratio (at least 8 times)
- Comment on the results

(10x1.5+5)

- c. Learning/teacher/face-to-face/computer/rather than.
- d. Governments/criminalize/sale of harmful drugs/illegal
- e. Younger population/ high education cost/older population/states/have to spend
- g. Make effective arguments using the following link words/ phrases.
 - a. It is not surprising
 - b. All in all
 - c. Consequently
 - d. Nevertheless
 - e. However

Group C

Long Answer Questions (Any Three)

(3×10=30)

- a. Write introductory paragraphs of the following topics:
 - 1. Sources of Renewable Energy
 - 2. Causes of Migration
- b. How have food and eating habits changed in your country? Suggest some reasons for the changes. Write a five-paragraph essay in 250-300 words.
- c. Identify Chief Seattle's attitudes towards the land, religion, and racial pride. Decide in what respects Nepali people's values are similar to and different from those of Chief Seattle. (*A Change of Worlds*, Chief Seattle)
- d. Describe Laxmi Prasad Devkota's *The Brook* as a romantic poem.

Group D

Read the following case and answer the questions asked below.

(4×5=20)

Dr. Chandani Barma is the CEO at one of the reputed banking companies in Nepal. She was appointed for the post due to the rich international exposure and experience that she had attained in the banking sector. Right from her appointment she has realized that the company is not making desirable progress despite the proactive role of the entire team of staff and directors. She has recently investigated from her preliminary survey that succeeding at her workplace has a serious threat due to the subtle conflict among the promoters of the bank that constitute the Board of Directors. The policies that they've adopted are not perfectly matching with the contexts of the new-era market. Neither have they been able to launch the innovative and fascinating programs for their clients and customers.

During informal communication, they often blame each other of not being ready for taking risks for the promotion of the bank. But, in the Board meeting, neither of them spell out clearly about the challenges and changes they desire to have in their company. In this condition, the CEO, Dr. Barma has had a proposal approved from the BoD to carry out a comprehensive survey among the shareholders of the company about their desires to have challenges and changes in the company.

Now, Dr. Barma is required to develop research tools, collect data, analyze data and prepare an analytical survey report with useful findings and recommendations.

Questions:

- a) Dr. Barma is required to prepare an analytical report. What are the basic features of this type of report? What are its major components?
- b) Prepare a set of questionnaires for the survey as one of the tools of data collection.
- c) Write two objectives and the statement of problem that Dr. Barma would present in her report.
- d) How is information organized in the report? Illustrate.

**** *Enjoy the Anxiety...* ****

Model Question (IT 234: Object Oriented Programming with Java)

Group A

Brief answer questions:

Attempt all questions.

(10 X 1=10)

1. What is bytecode?
2. Differentiate between break and continue.
3. What do you mean by associativity of an operator?
4. How two-dimensional array is declared in Java?
5. Why constructor is needed?
6. What is garbage collection in Java?
7. What do you mean by dynamic method dispatch?
8. What is the difference between final and finally keyword?
9. What is wildcard in java?
10. Define autoboxing with example.

Group B

Short Answers Questions

Attempt any five questions.

(5 × 3= 15)

11. Write a program to demonstrate the use of logical OR, AND, and NOT operator with suitable example.
12. Write a java program to find the second largest element in an array.
13. Write a java program to illustrate the concepts of method overloading.
14. Write a program by using generic method to swap the positions of two different elements in an array.
15. Write a java program to find the factorial of any positive integer given by user using recursion.
16. Explain for-each statement with suitable example.

Group C

Long Answer Questions

Attempt any three questions.

(3× 5= 15)

17. Create a Shape interface having methods area() and perimeter(). Create two subclasses, Circle and Rectangle that implement the Shape interface. Create a class Sample with main method and demonstrate the area and perimeters of both the shape classes. You need to handle the values of length, breath, and radius in respective classes to calculate their area and perimeter.
18. Create a class Student with private member variables name and percentage. Write methods to set, display, and return values of private member variables in the Student class. Create 10 different objects of the Student class, set the values, and display name of the Student who have highest average_marks in the main method of another class named StudentDemo.

19. Differentiate between Checked and Unchecked Exceptions. Write a program to illustrate the concept of `ArrayIndexOutOfBoundsException`.
20. Write a Java program to read data from the file "text.txt" and write the data into the file "best.txt".

Group D

Comprehensive Questions

Attempt all questions.

(2 × 10 = 20)

21. Explain the OOP principal followed by Java. What are the restrictions when the method is declared as static? Write a java program to illustrate the concepts of static method.
22. What is inheritance? What are the advantages of using inheritance? Explain different types of inheritance with example of each.