

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



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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...* ****