

**TRIBHUVAN UNIVERSITY**  
**SARASWATI MULTIPLE CAMPUS**  
**FACULTY OF MANAGEMENT**  
*Pre-board Examination*  
**2022**

**Full Marks:60**  
**Pass Marks:30**

**BBM / Fourth semesters / FIN 312: Financial Management**

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

**Group "A"**

**Brief Answer Questions:**

**[6×1=6]**

- 1) What are the two objectives of portfolio?
- 2) What do you mean by financial plan?
- 3) What is business risk?
- 4) Why does Company issue stock dividend?
- 5) What do you mean by EOQ?
- 6) A project with initial cost of Rs.244,000 generates total present value of Rs.300,000 over the five years of life. What is the project's profitability index? Is the project worth worthwhile?

**Group "B"**

**Descriptive Answer Questions:**

**[6×3=18]**

- 7) An investor invested 50 percent in stock A and 50 percent in stock B. If stock A's return is 20 percent and stock B's return is 12 percent. What would be the investor's portfolio return?
- 8) What do you mean by the term 2/10 net 30? and also calculate the annual percentage cost.
- 9) Briefly explain the motives for holding cash.
- 10) Bank of Lalitpur's stock currently sells for Rs 400 per share. The bank has 1200,000 shares outstanding. What would be the effect on the number of shares outstanding and the stock price of the following?
  - (a) 15 percent stock dividend
  - (b) 4 for 3 stock split
- 11) Nepal trade Company expects to sell 7,200 pieces of small computer this year. The cost of placing an order from its supplier is Rs.200. each unit costs Rs.50 and carrying costs are 20 percent of the purchase price.
  - a. What is the economic order quantity?
  - b. What is the total cost of inventory?
  - c. If the supplier offers 1 percent quantity discount on order of 1800 units or more, should the firm accept the discount offer?

- 12) Gandaki Soap Chemical Industry is attempting to establish a current assets policy. Fixed assets are Rs.600000 and the firm is planning to maintain 50 percent debt ratio. The interest rate is 10 percent on long term and short term. The firm is contemplating to adopt three alternative current assets policy: an aggressive policy with 40 percent of expected sales as current assets, a moderate policy with 50 percent and a conservative policy with 60 percent. The firm's effective marginal tax rate is 40 percent. The firm expects to earn 15 percent EBIT on sales of Rs. 3million. What is the expected return on equity under each alternative?

### Group "C"

#### Problem Solving Questions

[4×6=24]

- 13) The 2020 balance sheet and income statement for the Woods Company are shown below.

#### Woods Company: Balance sheet as of December 31, 2020 (Thousands of rupees)

Cash	Rs.80	Accounts payable	Rs.160
Receivables	240	Accruals	40
Inventories	720	Note payable	252
Total Current assets	Rs.1040	Total Current liabilities	Rs.452
Net fixed assets	3200	Long-term debt	1244
		Common stock	1605
		Retained earnings	939
Total assets	<u>Rs.4240</u>	Total liabilities & equity	<u>Rs.4240</u>

#### Woods Company; Income Statement for, December 31, 2020 (Thousands of Rupees)

Sales	Rs.8,000
Operating costs	<u>(7450)</u>
Earnings before interest and taxes	550
Interest	<u>(150)</u>
Earnings before taxes	Rs.400
Taxes (40 %)	<u>(160)</u>
Net Income	<u>Rs.240</u>
Per share data	
Common stock price	Rs.16.96
Earnings per share (EPS)	Rs.1.60
Dividends per share (DPS)	Rs.1.04



- a) The firm operated at fully capacity in 2010. It expects sales to increase by 20 percent during 1996 and expects 2011, dividends per share to increase to Rs.1.10. Use the projected balance sheet method to determine how much outside financing is required, developing the firm's pro forma balance sheet and income statement, and use AFN as the balance sheet item.
- b) If the firm must maintain a current ratio of 2.3 and a debt ratio 40percent, how much financing, after the first pass, will be obtained using notes payable, long-term debt, and common stock?
- 14) Stock X and Y have the following probability distribution of expected future returns:

Probability	0.1	0.2	0.3	0.3	0.1
Return on X (%)	(10)	2	12	20	38
Return on Y(%)	(35)	0	20	25	45

- a) Calculate the expected rate of return for stock X. (Given expected rate of return for Y is 14.5%)
- b) Calculate the standard deviation of expected rate of return for Y. Given variance of X is 154.56)
- c) Is it possible that most investors might regard stock Y as being more risky than stock X? Explain.
- 15) The project A and Project B are mutually exclusive projects. The cash flows of these projects are as follows?

Year	0	1	2	3	4
Project A(Rs.)	(2000)	1000	1000	1000	1000
Project B(Rs.)	(2000)	0	0	0	6000

Determine the internal rate of return for each project.

- 16) Your company is planning to market mineral water in bottle in Kathmandu. The marketing department has suggested that it can be sold a whole sale price of Rs 13.5 per bottle. It its estimated that the average fixed costs, including Rs.200,000 depreciation, will be Rs. 1,000,000 and the variable cost per bottle will be 40 percent of sales price.
- a) What minimum number of bottles should the company must sell to attain operating break even?
- b) What minimum number of bottles should the company must sell to attain cash break even?
- c) What should be the sales volume to achieve the after-tax profit of Rs.200,000? Assume 25% corporate tax rate.
- d) Calculate and interpret the operating leverage at sales volume calculated in requirement (b).

### Group "D"

#### Comprehensive Answer Questions

[1×12=12]

17) You have been asked by the president of your company to evaluate the proposed acquisition of a new spectrometer for the firm's R & D department. The equipment's basic price is Rs. 70,000 and it would cost another Rs. 15,000 to modify it for special use by your firm. The spectrometer, which falls into the MACRS 3-year class, would be sold after 3 years for Rs. 30,000. Use of the equipment would require an increase in net working capital (spare parts inventory) of Rs. 4000. The spectrometer would have no effect on revenues, but it is expected to save the firm Rs. 25,000 per year. The firm's marginal tax rate is 40 percent.

- a) What is the net cost of the spectrometer?
- b) What is the net operating cash flow in years 1,2 and 3?
- c) What is the additional (non-operating) cash flow in year 3?
- d) If the project's cost of capital is 10 percent, should the spectrometer be purchased?



**SARASWATI MULTIPLE CAMPUS**  
**Pre-board Examination 2022**

Level: BBM 4<sup>th</sup> Semester  
Subject: Taxation in Nepal

Full Marks: 60  
Time: 3:00 Hours

**Group "A"**

*Brief answer questions:*

[6×1 = 6]

**Attempt ALL Questions:**

1. Define indirect tax with examples.
2. What do you understand by tax exempt amount? Give any two items of tax exempt amount under section 10.
3. Define the term "Income year and Assessment year" with example under ITA 2058.
4. Briefly describe the provision related to vehicle and accommodation facility provided by employer.
5. Mr. Karki a sole trader involved in a business activity in remote area 'C' has taxable income Rs. 25,00,000 before exemption. He has insured his health insurance with annual premium of Rs. 15,000.

**Required:** Tax liability

6. Mr. Anderson, a citizen of the United States, came to Nepal on 1<sup>st</sup> Marga of previous years and stayed in Nepal till the end of the year.

**Required:** Residential status of Mr. Anderson.

**Group "B"**

*Descriptive answer questions:*

(6×3 = 18)

**Attempt ALL Questions:**

7. What are the different sources of income that fall under Income Tax Act, 2058? Discuss.
8. ABC Company provided the following details of its fixed assets under different blocks:

Particulars	Block 'B'	Block 'D'
Beginning WDV	Rs.400,000	Rs. 800,000
New addition of assets:		
On 1 <sup>st</sup> Marga	1000,000	
On 5 <sup>th</sup> Jestha	-	600,000
Book value of disposed assets	500,000	400,000
Disposal value of assets	400,000	300,000

**Required:** Allowable depreciation.

9. Mr. Thapa furnished the following particulars of his incomes for the previous year:

- Assessable income from employment                      Rs 5,50,000
- Assessable income from business                              Rs 8,00,000
- Assessable income from investment                          Rs 3,00,000

His claims following expenses for deduction:

- Contribution to recognized retirement fund                      Rs 60,000
- Donation paid to a public hospital                              Rs 20,000
- Life insurance premium Rs.22,000 on a policy amount of Rs 3,00,000.
- He is working at remote area 'B'

- Medical expenses of his own Rs. 30,000
- Tax paid in advance Rs. 15,000

Required: (a) Taxable income (b) Tax liability (Assume couple tax payer)

10. Mr. Kamal furnish the following income details of last year.

- Royalty income (net) Rs 68,000.
- Dividend from the resident company Rs 95,000 (net).
- Compensation received Rs 63,000.
- Bad debts recovered Rs (20% not allowed previously) Rs 10,000.
- Interest received from private money lending transaction Rs 17,000 (net).
- Gain from the investment insurance Rs 1,90,000 (net).
- Amount received for accepting of not doing investing activities Rs 50,000.
- Income from agriculture Rs 3,24,000.
- Joint investment total Rs 90,000. Mr Jhalak is the investment partner with 20% share.
- Interest from saving account Rs 20,000 (net)
- Gift from the client with market value Rs 9,000.
- Wind fall gain Rs 15,000 (net)
- Payment received from the natural resources after TDS Rs 8,500.

Following expenses are claimed for deduction:

- Cost of lottery ticket Rs 500.
- Joint investment expenses Rs. 10,000.
- Royalty collection charge Rs 4,000.
- Allowable depreciation of machinery Rs 30,000.
- Remote area facilities as per rules, his location lies in remote area E.
- Rent paid for office Rs 4,200.

REQUIRED: Assessable income from the investment.

11. Mr. Bijaya Adhikari a practicing Advocate, maintains his a/c on a cash basis furnished the following statement for the year end 31<sup>st</sup> Ashadh.

Dr. Receipts and Payment a/c

Cr.

Receipts	Rs.	Payments	Rs.
To Balance b/d	25,000	By Office expenses	1,95,000
To Legal fee	8,50,000	By Office rent	1,20,000
To Consultation fees	2,50,000	By Telephone charges	18,000
To Gift received related to profession	15,000	By Interest on loan	30,000
To Sale of old newspapers	5,000	To Membership subscription	1,000
To Interest form a government development bonds (tax-free)	12,000	To Renewal of license	500
To Bad debts recovered ( 50% not allowed by ITO previously)	28,000	By Journal and periodicals	5,500
		To Donation to a tax exempt organization	40,000
		By Car expenses	10,000
		By Premium of life (self)	30,000
		By Balance c/d	7,35,000
	11,85,000		11,85,000



*Additional information:*

- 50% of the car expenses and 25% of loan are related to private use. ✓
- Allowable dep. on car is Rs. 25,000.
- Office expenses included Rs. 15,000 paid household servant. ✓
- Consultation fees received Rs. 10,000 for next year. ✓
- Medical expenses of his own Rs. 7,500 is not shown in above statement.
- Outstanding office expenses Rs. 20,000 is yet to be paid.

**REQUIRED:** Assessable income from profession.

12. A company provided the following details to you:

- Gross income from business Rs. 20,00,000
- Total deduction before PCC and R&D cost Rs. 12,00,000
- Previous year unrecovered business loss Rs. 200,000
- Actual amount of pollution control cost Rs. 250,000
- Actual amount of research and development cost Rs. 200,000

**REQUIRED:** Allowable amount of PCC and R & D cost.

Group C

*Problem solving Questions:*

[4×6=24]

13. "Tax is a compulsory contribution from a person to government" explain.

14. An importer imports certain goods at Rs. 50,000. The goods passed to the final consumer through a retailer. Both middlemen incurred Rs. 1,500 each for administrative expenses. Both middlemen charged 20% profit margin on selling price.

**Required:**

- (a) Cost price to the final consumer
- (b) VAT payable to government at each stage.

15. Following are the operating results of last eight years of business man.

Years	1	2	3	4	5	6	7	8
Profit(Loss) Rs.	(200,000)	(170,000)	(80,000)	70,000	140,000	300,000	425,000	300,000

On scrutiny, it was found that profit of 6<sup>th</sup> year was derived after deducting donation Rs. 20,000 to a public school. Dividend income from a resident company Rs 50,000 and interest on loan Rs 60,000 were not adjusted in the profit of 7<sup>th</sup> year. Similarly, the profit of 4<sup>th</sup> year was calculated after deducting pollution control cost Rs 40,000.

**REQUIRED:** Taxable income with giving explanation wherever is necessary.

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16. Mrs. Sabina joined a job at Nepal Bank limited as a financial assistant on 1<sup>st</sup> Magh 2069 B.S. at a pay scale of Rs. 26,000-1,000-30,000- 1,500 - 45,000 and other detail of income are as follows.

- Dearness allowance 30% of salary.
- Bonus Rs. 50,000
- Transportation allowance Rs. 1,500 P.m.
- City compensatory allowance Rs. 2,000 p.m.
- Overtime pay Rs. 3,000 p.m.
- Advance salary received Rs. 30,000.
- Accommodation and car facilities provided by the office with free of cost.
- She received Rs 2,000 per month as education facility to her children from employer.
- Water and electricity bill of Rs. 2,000 and Rs. 1,500 paid per month by office on behalf of her.
- Life insurance premium Rs. 15,000 paid by the employer.
- Meeting Allowance Rs. 17,000 (net)
- She is the member of recognized provident fund. She and her employer also contribute 10% of salary on it.
- She received travelling and daily allowance Rs. 55,000.
- She was also provided a loan of Rs 2000,000 at a concession rate of 5% p.a. by the bank but prevailing market interest rate is 12%.
- She received Rs 51,000 (net) as part time lecturer.

**She has claimed the following expenses for deduction:**

- Donation given to political party Rs. 10,000
- Transportation expenses Rs 3,500.
- Legal expenses for arranging the loan Rs 5,000.
- Health insurance premium Rs 21,000 (self)
- Medical expenses incurred Rs. 12,000 of her own.
- She is working at remote area 'B'.
- Advance payment of tax Rs. 5,000

**REQUIRED:** (a) Net (Assessable) income from employment

(b) Statement of total taxable income

(c) Tax liability



### Group "D"

#### Comprehensive Answer Questions:

(1×12=12)

17. Mr. Kharel, a trader furnished following trading and profit and loss account for previous year:

Dr.		Trading and Profit & Loss Account		Cr.	
Particulars		Amount	Particulars	Amount	
To Opening stock	80,000	By Sales	28,80,000		
To Purchases	8,25,000	By Closing stock	1,20,000		
To Carriage	80,000				
To Wages	1,80,000				
To Gross profit c/d	18,35,000				
	<u>30,00,000</u>			<u>30,00,000</u>	
To Salary	2,80,000	By Gross profit b/d	18,35,000		
To Rent expenses	1,90,000	By Rent from staff quarter	45,000		
To Bad debts	20,000	By <u>Interest from investment</u>	30,000		
To General reserve	1,00,000	By Refund of income tax	25,000		
To Pollution control cost	9,50,000	By Sundry income	1,00,000		
To Office expenses	2,00,000	By Lottery income	20,000		
To Repairs	50,000	By Bad debt recovered	20,000		
To Depreciation	80,000				
To Sundry expenses	1,50,000				
To Net profit c/d	5,50,000				
	<u>20,75,000</u>			<u>20,75,000</u>	

#### Additional information:

- Opening as well as closing stock were undervalued by 20%.
- 40% of bad debt recovered were not allowed for deduction in previous year.
- Refund of income tax includes Rs. 15,000 as refund of custom duty.
- Income from agriculture Rs. 50,000 and gifts received in respect of investment Rs. 20,000 are included in sundry income.
- Depreciation on car has not been charged in the above statement. The depreciation base of the car was Rs. 500,000. However, the repairs expenses included the repairs of the car Rs. 20,000.

- REQUIRED:
- (a) Net (Assessable) income from business
  - (b) Net (Assessable) income from investment
  - (c) Statement of total taxable income
  - (d) Tax liability

Best of Luck

**Tribhuvan University**  
**Faculty of Management**

Full Marks 60  
Pass Marks 30  
Time 3 Hrs

Pre- Board Examination 2079

**BBM / Fourth Semester / ACC313: Accounting for Decision Making**

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

**Brief Answer Question**

**Group "A"**

(6 x 1 = 6)

1. Define cost sheet.
2. Define Volume based costing?
3. Define absorption costing.
4. Consider the following information:

Activity level in hours →	4000	5000	6000
Total cost in Rs	48000	55000	62000

**Required:** Flexible budget for 7000 hours using  $Y = a + b x$

5. A Company Purchased New Machinery Costing Rs 500000. Life of the machine is 5 years. Average cash flow after tax for Five years will be 110000 and annual depreciation was 10000.

**Required:** Accounting rate of return.

6. The objectives of Management accounting are far wider than financial accounting, Justify.

**Group "B"**

**Descriptive Answer Question**

(6 x 3 = 18)

7. Consider the following information:

Profit from Financial accounting Rs15000.

On reconciliation of cost accounting the following differences are notified:

Work overhead under recorded in cost accounting Rs 5000

Bank interest credited in financial accounting Rs 1200.

Opening stock overvalued in cost accounting Rs 1500

**Required:** Reconciliation of Profit under cost accounting.

8. Define job order costing, with suitable example
9. A Manufacturing Company had the following relevant information:

Material cost per unit ✓	Rs 10
Labour Cost per unit ✓	Rs 6
Variable manufacturing cost per unit ✓	Rs 5
Selling price per unit ✓	Rs 50
Fixed Manufacturing Cost ✓	Rs 20000
Variable selling and distribution expenses per unit ✓	Rs 2
Fixed Selling and Distribution Cost	Rs 80000
Normal Capacity ✓	5000 Units
Production ✓	6000 Units
Sales	8000 Units
Closing Stock of finished Goods	3000 Units



**Required:**

- ✓ a) Income Statement under Variable Costing
- ✓ b) Reconciliation the profit under Absorption costing.

10. You are provided the following information of Process second:

Output from preceding process @ Rs 25 12000 units.

✓ Normal loss on process second @ Rs 5 5% of input.

✓ Output transfer to finished stock 11700 units.

✓ Productive expenses in process second were Rs 35000

**Required:** Process second accounting.

11. A manufacturing company produces two products named A & B. The following data have been gathered:

Products	Production units	Machine hours per unit	Production Runs	Material components
A	8000	1.2	40	6000
B	6000	1.5	80	7000

The overhead cost and cost drivers are as follows:

Cost Items	Cost Drivers	Amount (Rs)
Volume related cost	Machine hours	55800
Set up cost	Production runs	30000
Material Handling	No of Material components	78000

**Required:** Cost driver rate of each item using ABC system.

12. You are provided the following information of a business concern for normal capacity 15000 units.

Particulars	Amount
Direct expenses cost	45000
Indirect expenses (60% variable)	90000
Maintenance expenses (60% Fixed)	30000
Rent expenses (100% fixed)	30000

**Required:** Flexible budget for 14000 units. Using  $Y = a + bx$

**Group "C"**

**Comprehensive Answer Question**

(4 x 6 = 24)

13. The objectives of inventory management is proper investment in inventory, justify.

14. Differentiate between Financial accounting and cost accounting.

✓ 15. A product passes through two distinct process A & B there after it transferred to Finished Stock account. The result of each operation for Last Month are as follows

Particulars	Process A	Process B
Main Material 5000 units @ Rs 10 each	Rs 50000	-
Direct Materials & Labour	Rs 20000	Rs 15000
Manufacturing Overhead	Rs 30000	Rs 20000
Normal loss in inputs	5%	10%
Actual output	4600 Units	4200 Units
Normal wastage realized per unit	Rs 2	Rs 5

**Required:** Process A & B Account, Normal loss A/c, Abnormal Gain account.

16. The following information of a business concern is given to you

Months →	Chaitra	Baishak	Jestha	Ashad
Monthly sales →	400000	500000	600000	700000
Monthly purchase →	375000	445000	450000	400000

**Additional information:**

- Purchases are paid after one month of purchase.
  - 40% of sales are in Cash and 60% Credit sales are collected in the same month balance on the following month.
  - Administrative expenses of Rs 25000 every month and Selling expenses 5% of sales of each month, which are paid in the month of incurred.
  - A computer purchased for Rs 90000 on Baishak.
- The firm has a policy of maintaining minimum cash balance Rs 20000 and opening cash balance is Rs 22000. The company would borrow loan and repayment in the multiple of 5000 and 1000 respectively. Amount of interest @ 12% would be paid with repaid of borrowing.
- Required:** Cash budget for three months ending Ashad.

**Group "D"**

**Comprehensive Answer Question**

(1 x 12 = 12)

17. A company produces three products: A, B, C. The related information are as under:

Products	Output units	Material cost per unit (Rs)	DLH per unit	DMH per unit	Production Runs
A	5000	5	2	1.5	20
B	6000	3	1.5	0.5	30
C	6500	3.5	1	1	40

Direct Labour Cost per hour is Rs 6

**The Overhead costs are as follows:**

Cost items	Cost Drivers	Costs (Rs)
Indirect Labour	Direct Labour Hour (DLH)	58500
Set-up costs	Production runs	13500
Scheduling	Production runs	31500
Costs	Direct Machine Hours (DMH)	35200
Repair Costs		

**Required:** As a financial manager, you have to present the following Requirements:

- a) Cost per unit of each product using Volume based Costing, Based on Direct Machine Hours.
- b) Cost per unit of each product using Activity Based Costing.

BEST OF LUCK



TRIBHUVAN UNIVERSITY  
SARASWATI MULTIPLE CAMPUS  
FACULTY OF MANAGEMENT  
*Pre-board Examination*  
2022

Full Marks: 60  
Time: 3 hours

**BBM / Fourth Semester / MGT 313: Human Resource Management**

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

**Group 'A'**

***Brief Answer Questions.***

**[6x1=6]**

1. Mention four objectives of human resource management.
2. Write the importance of human resource information system.
3. Define job description and job specification.
4. State the types of reward.
5. Point out any four disciplinary problems of employees.
6. What are the actors of labour relations?

**Group 'B'**

***Descriptive Answer Questions.***

**[6x3=18]**

7. Define human resource management. Explain the contemporary human resource issues and responsibility of managers.
8. Describe job analysis. Explain in brief, the methods of job design.
9. Define selection. Which method do you suggest to select few competent employees among the large number of applicants – interview or written or both? Give reasons.
10. Give the concept of reward management. Explain the qualities of effective rewards.
11. Explain the methods of evaluating the effectiveness of a training program.
12. What are labour disputes? Describe the methods of labour disputes settlement.

### Group 'C'

#### *Analytical Answer Questions.*

[4x6=24]

13. How do you prepare human resource plan? Explain the techniques of human resource demand forecasting?
14. Why is training essential in an organization? Discuss the major methods of training.
15. Define performance appraisal. Discuss the methods of PA.
16. Define employees' grievances. Discuss the methods of handling employees' grievances in an organization.

### Group 'D'

#### *Comprehensive Answer Questions.*

[4x3=12]

17. Read the following case carefully and answer the questions that follow.

Asian motor Ltd is an automobile spare parts company which is there in the market from 6 decades. It was serving to the needs of the customers by giving product delivery time to time and goods with good quality. To achieve the objectives, Asian motors had to walk a long history. The work force is the main reason because of which Asian motors is well known for its timely delivery and good quality goods. Most of the employees in Asian motors are associated with the organization for more than 3 to 4 decade. It is said that the one who join the organization as a fresher will leave the organization as a retired person only. The turnover ratio is very low in Asian motor Ltd due to the feel of satisfaction and job security provided by Asian motor Ltd management. The relationship between the company and employees was exemplary. The productivity was increasing. Till last year everything was fine with Asian motors. During the last year the scenario has changed. Number of competitors entered in the market and each one of them was well equipped with all modern technologies. 2 among the major 3 customers who applied for Standards like TQM, ISO, started pressurizing Asian motors to go for modern technology as a part of their Standards process. They want the goods that are manufactured through modern machineries.

The management is also ready to go for an organizational development by accruing new machines and adopt all required modern technologies and allocated a big amount of fund towards this plan. The management was fully aware that to sustain the business they have to go for Organizational change and development. The management hired an OD consultant who will work out a plan for the change and find out the hurdles in implementing the plan. The OD consultant stated in his report that, the employees are the major hurdles in achieving the target of modern plant in Asian Motors. The reasons stated by him are:-



- a) Very old employees who are not much comfortable in adopting the new system.
- b) Chances of employees to show less interest towards Training in the new machineries as their employment period will be very less due to their age.
- C) Major reason is it is not advisable and won't be fruitful to invest the training and development amount on those employees (40%) who are going to retire in less than 5 years.

This started a pressure in the minds of the employees about the job security. The union leader quoted in front of management that the place which we felt it is our own organization which will never leave us aside or where we want to serve for our life time becomes a question mark in front of us. But we hope sound labour relations further.

The management assured him that "we will never commit such things which will put the employees in loss. There will be no question of job security here. And we all together will create a modern plant equipped with latest technology at Asian motors. Our plan is ready for that." The management assured him that "we will never commit such things which will put the employees in loss. There will be no question of job security here. And we all together will create a modern plant equipped with latest technology at Asian motors. Our plan is ready for that." The management presented the plan in front of all the employees. After listening it, the employees felt so happy and they confirmed that it is their own organization and they will serve for the company till their life time. Participation, resource allocation, training, open communication, trust, clear goals, plans and policies within the organization help to manage resist and reluctance of employees to bring changes.

#### Questions:

- 1) Discuss the state of mind of employees of Asian Motors before and after the plan is discussed.
- 2) Discuss the external factors which influence human resource management.
- 3) Why do employees resist changing? Describe the ways to manage the resistance of employees
- 4) Discuss the importance of labour relations.

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*Pre-board Examination*  
2022

Full Marks: 60  
Time: 3 hours

BBM/ Fourth Semester/ RCH 311: Business Research Methods

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

**Group A**

**Brief Answer Questions:**

6\*1=6

1. Define ethnography.
2. Differentiate between descriptive and inferential statistics.
3. Differentiate between parametric and non-parametric tests.
4. How can you rectify the problems of sampling errors?
5. How can you rectify the problems of non-sampling errors?
6. What do you mean by pilot testing in research?

**Group B**

**Descriptive Answer Questions:**

6\*3=18

7. Why is appropriate citation important? What are the consequences of not giving credit to the source from which materials are extracted?
8. State the methods of analyzing qualitative data and describe them in brief.
9. How will you differentiate between interval and ratio scales of measurement?
10. Classify the various types of statistics used in quantitative research in a neat diagram and define each of them in brief.
11. Discuss the process of doing a literature review.
12. Define three major types of attitude measurement scales.



### Group C

#### Analytical Answer Questions:

4\*6=24

13. The procedure of testing a hypothesis requires a researcher to adopt several steps. Describe in brief all such steps.
14. Define reliability and explain the types of reliability of research instrument.
15. Define validity and explain the types of validity of research instruments.
16. Why is it difficult to apply scientific research process in social science in compare to pure science research?

#### 17. Read the following abstract of the article and answer the questions. 4\*3=12

Bank of Lalitpur is one of the reputed banks in Nepal. The bank is the attraction for the human resources who are seeking employment. The facility provided by Bank of Lalitpur is considered as better than the other banks. There is an opportunity of getting promotion and more chances of enhancing skills. Society has perceived that the employees who work in Bank of Lalitpur are highly skilled, hardworking, and have better quality than the employees working in other banks. It is perceived that the Bank of Lalitpur has a clear policy related to human resource management. Fringe benefits and other benefits provided by this bank are highly appreciated by the employees and society. There is a strong strategy regarding the business as well as the employee management in the Bank of Lalitpur. Because of these entire reasons candidates prefer the Bank of Lalitpur as the destination for employment. Even though there are lots of positive attributes in this bank, more employee turnover has been seen as a problem of this bank. The employees are leaving the bank when they get higher positions and career opportunities in other similar institutions.

#### Questions

1. Define the statement of the problem and state the possible research questions for the above case.
2. In the light of the above circumstances, which research design would you follow to investigate the perception of people?
3. What methodology you use to investigate the problem in this case? Explain.
4. What topic will be suitable in this investigation? And justify the topic you have selected.