



Sagarmatha College, Dillibazar, KTM

Pre Board Examination, 2079



BBM: IV

Time: 3 hr.

Full Marks: 60

Business Research Methodology

explorer

Group A:

Short question Answer (2 x 6=12)

1. Briefly explain the term "Business Research" with example
2. Create conceptual framework and hypothesis for the following: It is believed that the prime cause of increases in sales of a product is its advertisement and sales channel.
3. From question 2, identify the various types of variables.
4. When is a researcher likely to use quota sampling for the research?
5. Define research design.
6. What is systematic random sampling?

pc

2 variable religiously
compare
do intensive
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Group B:

Descriptive Answer question. (6 x 3 = 18) two variables

depend
on
moderate
intensive

7. What is chi-square? When will you use this statistical tool? Explain with appropriate example and scenario
8. What is the major difference and types of primary and secondary data? Explain in brief advantages and disadvantages of each.
9. Literature review ensures the credibility of the research and ensures that they "do not reinvent the wheel". Elaborate
10. What are some of the errors that must be avoided while creating questionnaires?
11. How would you ensure correct sampling method is used for data collection?
12. Briefly explain the three types of business research with example

Group C:

Analytical Answer Question (4 x 6 = 24)

select

13. Managers are paid to take chances with decisions. Researchers are paid to reduce the risk of making those decisions. Elucidate
14. What are some of the rating and ranking scales? State any five and provide valid example for each of them
15. ABC Pvt. Ltd has asked you (a researcher) to conduct a study on their decreasing employee performance. You hypothesized that the declining performance has something to do with the recent change in leadership. Create an appropriate questionnaire, which will appropriately lead to generation of necessary data. Keep in mind the various techniques in preparing questionnaire while avoiding biasness and errors related to it. Please put appropriate rating and ranking scales to ensure that quality of data is not compromised.
16. Suppose you find a survey form with two or three blank items. The respondent had not filled properly. Assuming that the questions were all in 1-5 scale, how would you deal with the blank response?

present step

Bai

Electro
cosmet

52

Group D:
Case study (12 marks)

Recent COVID-19 pandemic has led to plethora of issues across all industry. As such, education industry is no exception. Colleges and schools, to ensure that the education is not compromised, pinned their hope on online methodology. From google classroom to zoom, one after another, the colleges bandwagon to provide education to their students in the dire situation.

One of the major problems in resorting and relying on this method is the digital divide. Not all the students or teachers were tech savvy. As a result, they had difficulty navigating the online platforms. Secondly, not everyone had the resources to use these technologies. Although we may agree that most of the students and teachers are blessed with hardware and software at their disposal, we cannot say the same for all. In such a case, it's the minority that suffered the most. The students and teachers had to rely on the data pack for online classes. Thirdly, we cannot undermine the distractions and interference that the students and teachers face while attending classes from home. There were even complains that the background noises from teacher's feed were annoying and distracting the students. Students were even more vulnerable. We may have seen it in the meme, but more so in reality, there were students who kept their account logged in and went on to complete their much-needed beauty sleep or even left the room to do other "important stuffs". Finally, we have the technique itself. Online was never as effective as offline classes. Many things that could have been explained through direct interaction were left unsaid. The students were silent, there were no communication between the two.

Now, it is the thing of the past. It's been almost a year since the offline class resumed. Although there was a slight disorientation, physical classes have been going strong. The schools and colleges are now brimming with people again, the classes are no longer made of desk and benches and the parking lot is no more empty. However, there is still a probability that the nation would deploy lockdown once again if COVID resurfaces. When that happens, the educational institute might again resort to the same pedagogy. Despite all the drawback of online pedagogy there are still others who prefer it, calling this the more advanced form of learning (or teaching). For them, online classes saved their commute time and allowed them to learn without distraction from the noisy bunch. Not only that, it gave them more time with their family. Also, the teachers have stated that online classes decreased the time needed to complete the same chapter accounting the fact that much of their time in class was spent trying to 'maintain the discipline'.

Chances are that, in the near future, online classes may itself become a traditional class. Adapting to this change and revamping the online pedagogy is indeed the key.

Question

Now that the college has accepted the probability of taking up online methods (if the time comes), they have hire you (a researcher) to study about the effectiveness of the technique towards overall education attainment and success. Even as successful the method was (or not), the management still believes that an in-depth research is important if they were to make the online classes more successful or even to know that the online methods were successful in the first place. As a researcher, it is your job to conduct a research on the above case. Please be mindful that you have full control over the flow of your research. Elaborate step by step how you would conduct the following research.

Steps of conducting research -



SAGARMATHA COLLEGE

for
Higher Studies

Maitidevi,
Kathmandu

Mid-Terminal Examination 2078

Level: **BBM - IV Semester**
Subject: Accountancy of DM
Time: 3 hours

Full Marks: 60
Pass Marks: 24

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 (6x1=6)

- Q1. Write any two objective of management accounting?
- Q2. What is variable cost with examples.
- Q3. What is cost accounting.
- Q4. What is semi variable cost.
- Q5. The following data are given.
Variable cost Rs 8 Fixed cost is Rs 8000
Required cost for 8000 units by using $y = a + bx$
- Q6. What is marginal costing.

Group (6x3=18 marks)

- Q7. The following information of manufacturing company is

Opening stock of materials	15000
Ending stock of material	25000
Wages	200000
Carriage inward	35000
Purchase	300000

Required: Prime cost

- Q8. Define management accounting write down its important?
- Q9. A manufacturing company provides the following data:
Raw materials consumed RS60000
Directs wages Rs 22000
Opening stock of finished goods (555units) Rs 20000
Factory overhead Rs10000
Office and administrative overhead 20% of work cost
Selling overhead Rs2 per units
Units produce 20000unit
Units sold 22000unit Rs10 per unit
Required: cost sheet statement profit per unit

- Q10. The repairs and maintenance expenses of workshop along with operating machine hours are as follows

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cs: 24

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Operating machine hours	Repairs and maintenance expenses
150	350
250	450
350	550
450	650
550	750

Required: A. Variable cost per machine hours

B. Fixed cost of the workshop.

C. Estimated repairs and maintenance expenses for 475 operating machine by least square methods

Q11. Following information is provided to you

Sales Rs400000

Variable manufacturing overhead Rs30000

Directs materials Rs 50000

fixed manufacturing overhead Rs 50000

Variable administrative overhead Rs10000

Fixed administrative cost RS20000

Required: Income statement under absorption statement

Q12. Differentiate between product cost and period cost?

Group C (4x6=24)

Q13. You are given the following expenses for a normal capacity of 10000unit

Prime cost Rs 700000

Indirect expenses (30%variable and 70% fixed) =100000

Maintenance cost (60% variable and 40% fixed =300000

Salary (100% fixed) =25000

Depreciation (100%) =10000

Power fuel (40% VC 60% FC) =20000

Required: prepare flexible budget 80% and 90%

Q14. The accumulated cost factory are as follows

Output	10000unit 20000unit
Direct cost	200000 400000
Indirect cost	200000 300000
Depreciation	200000 200000

Budget for 6000 unit

Q15. Write down meaning of variable cost and absorption costing with examples?

Q16. The cost structure of a company at different level of production for last five year has been present below

Year	2067	2068	2069	2070	2071
Output	100	200	300	400	500
Cost	500	600	700	800	900

Required: Segregation cost using least square methods.

Group (D 1x12=12)

Following information has been obtained from the records of a manufacturing company

Particulars	Opening	closing
✓ Stock of Raw material	40000	50000
✓ Stock of finished goods	100000	150000
Stock of work in progress	10000	14000

✓ Indirect labors	500000	Administrative expenses	Rs100000
✓ Lubricant on plant	10000	power	30000
✓ Insurance on plant	3000	direct labour	300000
✓ Purchase of raw materials	400000	depreciation on machinery	50000
Sales commission	60000	factory rent	60000
Salaries of sales men	100000	repairs of factory building	11000
Carriage outward	20000	sales	1200000

Required: A. cost of Raw material consumed

B. Prime cost

C. Total manufacturing cost

D. factory cost

E. Cost of production

F. Cost of goods sold

G. Cost of sales

H. Profit

- b. Determine total dividend and dividend per share if a dividend Payout ratio of 60 percent is maintained.
- c. Determine dividend per share if Capital declares Rs 10 regular dividend per share and 50 percent of earning per share extra dividend is provided.

Group – C

Analytical Answer Question

[4x6=24]

13. What is strategic plan? What are its components? Explain
14. Consider the probability distribution of alternative rates of return associated with stock P and stock Q given in the following table.

State	Probability	Return on Stock P	Return on Stock Q
1	0.1	10%	15%
2	0.2	(15)	10
3	0.4	15	(15)
4	0.3	20	25

- i. Calculate the expected return and standard deviation of return on stock P and stock Q.
- ii. What are the covariance and correlation coefficient between stock P and stock Q?
- iii. If you form a portfolio of stock P and stock Q comprising 50 percent wealth in stock P and the rest in stock Q. Calculate the return and risk of your portfolio.
- iv. Which investment would you prefer? Stock P or Stock Q or the portfolio? Why?
15. Two common stocks ABC and XYZ have the following expected return and standard deviation of over the next year.

Security	Expected rate of return	Standard deviation
ABC	20%	10%
XYZ	25	12

- a. What is the expected return if the portfolio contains 60 percent invested in ABC and rest in XYZ security?
- b. What is the standard deviation for the portfolio, if correlation between the security return is 0.45?
16. Following are the probability distribution of return associated with Stock X and Stock Y.

Probability	Return on Stock X	Return on Stock Y
0.3	(20)%	5%
0.3	30	25
0.4	40	30

- a. What are the expected rates of returns and standard deviation of each stock?
- b. Which stock investment would you prefer? Why?
- c. If you compose a portfolio of stock X and stock Y comprising 70 percent of wealth in stock Y and rest in stock X. What are the expected return and standard deviation of your portfolio?
- d. Would you prefer to investment in portfolio, only in stock X or in stock Y?

Group – D

18. Comprehensive answer question.

[1x12=12]

- Star trading is evaluating two mutually exclusive projects. If the cost of capital of the firm is 12% and the net cash flows after tax of two projects are as follows:

Year	Cash flow after tax	Project A	Project B
0	(1000)	(10000)	
1	65000		3500
2	3000		3500
3	3000		3500
4	1000		3500

- a. Calculate each project's payback period, Net Present Value, Internal Rate of Return.
- b. Which project or projects should be accepted if they are independent?
- c. Which project should be accepted if they are mutually exclusive?
- d. If there is conflict of result between NPV and IRR method, which method is preferable and why?



Sagarmatha College, Dilibazar, KTM
Pre Board Examination, 2079
BBM: IV
Time: 3 hr.



Full Marks: 60

Attempt all the questions

Brief Answer Questions

Group – A

[6x1=6]

1. How does Inventory Turnover ratio affect the AFN?
2. Why is portfolio formed?
3. What is cross-over rate?
4. A firm's sales are expected to increase from 4 million in 2020 to Rs. 5.2 million in Rs 2021. Total assets were Rs. 1.6 million at the end of 2020. What is the required increase in assets in 2021?
5. What is residual dividend policy?
6. What do you mean by net working capital?

Descriptive Answer Question

Group – B

[6x3=18]

7. What are the factors affecting the size of working capital? Explain.
8. The XYZ factory sales are expected to increase from Rs. 400000 in 2020 to 800000 in 2021. Total assets of the firm are Rs. 1600000 at the end of 2020. The firm was operating at full capacity so that its assets must grow spontaneously with sales. At the end of 2020, the firm has Rs. 500000 in current liabilities including notes payable of Rs. 150000. The after-tax profit margin is to be forecasted 5 percent, and the firm pays 70 percent of its earnings as dividend.
 - i. What is the firm's additional fund needed for 2021?
 - ii. What is the percentage external financing requirement for the firm?
9. Lumbini Flour Mill buys and sells 2.45 million kg of wheat annually. It purchases the wheat in multiples of 2000 kg. Ordering cost, which include removal charges of Rs. 350, are Rs. 500 per order. Annual carrying costs are 2 percent of the purchase price of Rs. 25 per kg. The company maintains a safety stock of 200000 kg. The delivery time is 1 week. Assume 50 working weeks are in a year.
 - a. What is the economic order quantity?
 - b. What is the total inventory cost, including the cost of the carrying the safety stock?
 - c. At what inventory level to should a order be placed to prevent having to draw on the safety stock?
10. Alpha Company currently has 500000 shares of stock outstanding that sell for Rs. 180 per share. Assuming no market imperfections and tax effects exist, compute the number of shares outstanding and share price after:
 - i. Two for one stock split.
 - ii. 10 percent stock dividend.
 - iii. Two for five reverse stock split.
11. Nepal publisher publishes creative books. The selling price of books Rs. 100 per and variable cost is Rs. 80 per. Fixed cost is Rs. 400000, of which Rs. 150000 is annual depreciation.
 - a. How many books must be sold this year to achieve the profit break-even point?
 - b. What is the firm's gain or loss at sales 25000 units?
 - c. What is the cash break-even point?

or

Why profit maximization goal is superior to the profit maximization?

12. The Prabhu Capital Limited expects to generate the following net income during the next 3 years. The company has 50000 shares outstanding.

Year	2079	2080	2081
Net Income	1500000	1800000	2000000

- a. Determine earning per share in each year.



SAGARMATHA COLLEGE for Higher Studies

Matildeni,
Kathmandu

Pre-Board Exam 2079

Subject: Human resources Management
Level: BBM (Fourth semester)

Full Marks: 60
Time: 3 hours

Group A

Brief answer questions

10X1=10

1. What do you mean by HR productivity?
2. List the steps of systematic selection process.
3. What do you understand by job evaluation?
4. What is management development?
5. Why do you think motivation is important? Explain in one sentence.
6. What are the reasons of career planning?
7. What is the absolute standard method of performance evaluation?
8. What is employee benefit?
9. What do you mean by employee discipline?
10. Who are the actors of labor relation?

Group B

Short answer questions

6X5=30

1. Define human resource management. Explain the contemporary human resource issues.
2. Explain the purpose of human resource information system (HRIS).
3. What is job design? Describe any three-job analysis approach/techniques.
4. Describe the methods of employee training.
5. "Disciplinary action should be progressive" in lighting the statement explain the process of managing discipline.
6. What is collective bargaining? Write the process of collective bargaining.

Group C

4X5

Comprehensive answer questions

Mrs. Shah, the owner and manager of a company with ten employees, has hired you to take over the HRM function so she can focus on other areas of her business. During your first two weeks, you find out that the company has been greatly affected by the up economy and is expected to experience overall revenue growth of 10 percent over the next three years, with some quarters seeing growth as high as 30 percent. However, five of the ten workers are expected to retire within the next five years. These workers have been with the organization since the beginning and provide a unique historical perspective of the company. The other five workers are of diverse ages.

In addition to these changes, Mrs. Shah believes they may be able to save costs by allowing employees to telecommute one to two days per week. She has some concerns about productivity if she allows employees to work from home. Discuss these concerns, Mrs. Shah has even considered closing down the physical office and making her company a virtual organization, but she wonders how such a change will affect the ability to communicate and worker motivation.

Mrs. Shah shares with you her thoughts about the costs of health care on the organization. She has considered cutting benefits entirely and having her employees work for her on a contract basis, instead of being full-time employees. She isn't sure if this would be a good choice.

Mrs. Shah schedules a meeting with you to discuss some of her thoughts. To prepare for the meeting, you perform research so you can impress your new boss with recommendations on the challenges presented.

1. Point out which changes are occurring in the business that affect HRM.
2. What are some considerations the company and HR should be aware of when making changes related to this case study?
3. What would the initial steps be to start planning for these changes?
4. What would your role be in implementing these changes? What would Mrs. Shah's role be?

Group D:
Comprehensive Answer Questions (1 x 12 = 12 marks)

17. Mr. Bikash, a sole trader furnished the following Trading and P/L a/c for the previous year.

Dr Trading & P/L Account		Cr	
Particulars	Rs	Particulars	Rs
To Opening stock	150000	By sales	2500000
To purchase	1500000	By closing stock	300000
To custom duty	100000		
To wages	200000		
To Gross profit b/d	850000		
Total	2800000		2800000
To salaries	120000	By Gross profit b/d	850000
To General expenses	20000	By sundry Income	50000
To Interest	15000	By Dividend received	17100
To Rent & Tax	12000	By Bad debt recovered	15000
To Employee welfare expenses	25000	By Refund of custom duty	10000
To Fire insurance	10000	By Interest from investment	80000
To Bad debt	5000	By Gain on non business assets	90000
To LIP(self)	17000		
To provision for Tax	8000		
To Research & development cost	50000		
To Advertisement exp.	22000		
To Depreciation on machinery	26000		
To Repairs of machine	5000		
To Net profit c/d	777100		
	1112100		1112100

Additional Information:

- Purchase includes Rs 200000 the cost of machinery purchased on Marga of previous year. The opening depreciation base amount of machinery was Rs 150000. The part of machinery was not sold during the previous year.
- General expenses include Rs 5000 paid for telephone charge.
- 40% of bad debt recovered was not allowed previously.
- Life insurance premium includes Rs 4000 paid for health insurance in India.
- Advertisement expenses include Rs2000; the expenses of calendars and diaries distributed to customers.
- Employee's welfare expenses donation of Rs 10000 paid to an exempt organization as approved by IRD.

Required: (a) Assessable income from business

(b) Statement of Total Taxable income

(c) Tax liabilities

Group C:

Problem solving Questions (4 x 6 marks = 24 marks)

12. What is VAT? It is the substitution of sales tax. Justify.
13. An importer purchased a VCR of Rs 50000. The item passes through two middlemen wholesaler and retailer before reaching to the final consumer. The importer, wholesaler and retailer incurred Rs 800, Rs 900 and Rs 1000 respectively for administration expenses and charged 5% profit on their costs.
Required: a. cost price to consumer
b. Total VAT payable by consumer
14. Dr Thapa, a chief specialist, joined a private hospital on 1st shrawan of previous year as a senior surgeon. He disclosed following particulars with respect to his employment income.
 - Salary Rs 160000 pm
 - Leave encashment Rs 170000
 - Dearness allowances Rs 1500 pm
 - Overtime pay Rs 500000
 - Awarded with a prize worth Rs 350000 as the best doctor of the year
 - Remote area allowances Rs 90000
 - Project allowances Rs 550000
 - Meeting allowances Rs 30000
 - Interest on fixed deposit Rs 50000
 - Dividend received Rs 20000
 - Part-time remuneration Rs 60000
 - Business promotion allowances Rs 30000 pm
 - Holiday trip and personal shopping expenses borne by Hospital Rs 120000
 - He enjoyed accommodation facility and vehicle facility from employer
 - Hospital had directly paid tuition fees Rs 10000 pm for his children.
 - He contributed 10% of his salary to provident fund and an equal amount contributed by employer.
 - The hospital is located in remote area 'E' classified by Government of Nepal
 - Life insurance premium paid Rs 40000 on life policy of Rs 600000
 - Donation to public school Rs 60000

Required: a. Assessable income from employment:
b. Statement of taxable income

c. Tax liability

15. Unique Industry Pvt Ltd has two factories in Bhaktapur and Rolpa (Underdeveloped area). The industry furnished the following information for the previous income year:

Details	Bhaktapur	Rolpa	Total
Sales Revenue.....	Rs 900000	Rs 700000	Rs 1600000
Cost of sales.....	400000	300000	700000
Operating expenses.....	50000	40000	90000
Indirect expenses.....	-----	-----	150000

Required: Total taxable income and tax liability

16. Following are the operating results of a manufacturing company of last 6 years:

Year	1	2	3	4	5	6
P/L A/C	(200000)	(400000)	(175000)	400000	200000	300000

On scrutiny, it was found that a donation of Rs 100000 was given to Public school charged in year one. Similarly, the profit of year 4 was calculated after deducting pollution control cost Rs 200000 and before deducting interest on bank loan Rs 50000 in 5th year.
Required: Statement of carry forward of losses and taxable income

He claimed the following expenses for deduction:
 Royalty collection charge..... Rs 2000
 Dividend collection charge..... Rs 1000
 Required: Assessable income from investment

11. Mr. Prakash is a practicing auditor. His summarized receipt and payments account for the previous year is given below: Additional Information:
- Travelling expenses Rs 10000 was omitted to record in above statement.
 - Personal expenses include Rs 15000 incurred for office electricity and telephone bill.
 - Salary includes Rs 25000 paid for household servant.
 - Opening WDV under block C was Rs 200000.
- Required: Assessable Income from Profession

Receipts	Rs	Payments	Rs
To Balance b/d	80000	By office expenses	50000
To Audit fees	900000	By office Rent	60000
To fees from training	200000	By personal expenses	30000
To Gift from clients	50000	By staff salary	220000
To consultancy fees	60000	By Renewal of audit license	7000
To sales of newspaper	10000	By purchase of Motorcycle (on Asoj)	250000
To Income from agriculture	500000	By Stationeries	25000
To Dividend received	40000	By Life insurance premium	30000
		By Repairs of motorcycle	18000
		By Donation	50000
		By Balance c/d	340000
Total	1340000		1340000



Sagarmatha College, Dillibazar, KTM

Pre Board Examination, 2079

BBM: IV

Time: 3 hr.

Full Marks: 60



Corporate Taxation in Nepal

Group A:

Brief Answer Questions (6x 1 = 6 marks)

1. What is tax? Give three examples of Direct Tax.
2. Give the concept of 'canon of productivity' with a suitable illustration.
3. What do you mean by PAN and E-PAN?
4. Mr. Ramesh is an employee of a private company. His annual salary and other allowances are Rs 700000 and Rs 300000 respectively. He is enjoying a car and accommodation facility given by his office.
Required: Amount of accommodation facility and vehicle facility to be included in his income.
5. Mr. Agrawal is an employee of a reputed insurance company. The company has provided a loan at an interest rate of 5%. The prevailing interest rate in the market is 12%. The amount of loan was Rs 1500000 taken on 1st Magh of the previous year.
Required: Amount of interest subsidy that is to be included in employment income.
6. Write the meaning of assessment year.

Group B:

Descriptive Answer Questions (6 x 3marks) = 18 marks)

7. Explain the special features of Income Tax Act, 2058.

8. Miss Sarita furnished the following particulars of her income for the previous year:

Assessable income from employment.....Rs 500000
Assessable income from business.....Rs 800000
Assessable income from investment.....Rs 400000

She claimed the following expenses for deduction:

Donation to Bir Hospital.....Rs 30000

Life insurance policy (her own policy).....Rs 30000

A tuition fee of her sister was paid by her Rs 10000

Her working place lies at Zone B

Required: (a) Statement of taxable income (b) Tax liability

9. Following information has been provided:

Particulars	Block A	Block C
Opening WDV	800000	1200000
Additions:		
In Kartik	600000	-----
In Ashad	-----	900000
Disposal	200000	400000

Required: Allowable Depreciation

10. Mr Ramesh furnished the following particulars of his income and expenditure for the previous year:

Royalty received (net).....Rs 240000
Dividend received.....Rs 50000
Interest from bank deposit.....Rs 20000
Rent from subletting house.....Rs 130000
Income from agriculture.....Rs 80000
Gift received relating to investment.....Rs 20000



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Business Research Methodology

explorer

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4. When is a researcher likely to use quota sampling for the research?
5. Define research design.
6. What is systematic random sampling?

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8. What is the major difference and types of primary and secondary data? Explain in brief advantages and disadvantages of each.
9. Literature review ensures the credibility of the research and ensures that they "do not reinvent the wheel". Elaborate
10. What are some of the errors that must be avoided while creating questionnaires?
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12. Briefly explain the three types of business research with example

Group C:

Analytical Answer Question (4 x 6 = 24)

select

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Group D:
Case study (12 marks)

Recent COVID-19 pandemic has led to plethora of issues across all industry. As such, education industry is no exception. Colleges and schools, to ensure that the education is not compromised, pinned their hope on online methodology. From google classroom to zoom, one after another, the colleges bandwagon to provide education to their students in the dire situation.

One of the major problems in resorting and relying on this method is the digital divide. Not all the students or teachers were tech savvy. As a result, they had difficulty navigating the online platforms. Secondly, not everyone had the resources to use these technologies. Although we may agree that most of the students and teachers are blessed with hardware and software at their disposal, we cannot say the same for all. In such a case, it's the minority that suffered the most. The students and teachers had to rely on the data pack for online classes. Thirdly, we cannot undermine the distractions and interference that the students and teachers face while attending classes from home. There were even complains that the background noises from teacher's feed were annoying and distracting the students. Students were even more vulnerable. We may have seen it in the meme, but more so in reality, there were students who kept their account logged in and went on to complete their much-needed beauty sleep or even left the room to do other "important stuffs". Finally, we have the technique itself. Online was never as effective as offline classes. Many things that could have been explained through direct interaction were left unsaid. The students were silent, there were no communication between the two.

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Chances are that, in the near future, online classes may itself become a traditional class. Adapting to this change and revamping the online pedagogy is indeed the key.

Question

Now that the college has accepted the probability of taking up online methods (if the time comes), they have hire you (a researcher) to study about the effectiveness of the technique towards overall education attainment and success. Even as successful the method was (or not), the management still believes that an in-depth research is important if they were to make the online classes more successful or even to know that the online methods were successful in the first place. As a researcher, it is your job to conduct a research on the above case. Please be mindful that you have full control over the flow of your research. Elaborate step by step how you would conduct the following research.

Steps of conducting research -



SAGARMATHA COLLEGE

for
Higher Studies

Maitidevi,
Kathmandu

Mid-Terminal Examination 2078

Level: **BBM - IV Semester**
Subject: Accountancy of DM
Time: 3 hours

Full Marks: 60
Pass Marks: 24

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 (6x1=6)

- Q1. Write any two objective of management accounting?
- Q2. What is variable cost with examples.
- Q3. What is cost accounting.
- Q4. What is semi variable cost.
- Q5. The following data are given.
Variable cost Rs 8 Fixed cost is Rs 8000
Required cost for 8000 units by using $y = a + bx$
- Q6. What is marginal costing.

Group (6x3=18 marks)

- Q7. The following information of manufacturing company is

Opening stock of materials	15000
Ending stock of material	25000
Wages	200000
Carriage inward	35000
Purchase	300000

Required: Prime cost

- Q8. Define management accounting write down its important?
- Q9. A manufacturing company provides the following data:
Raw materials consumed RS60000
Directs wages Rs 22000
Opening stock of finished goods (555units) Rs 20000
Factory overhead Rs10000
Office and administrative overhead 20% of work cost
Selling overhead Rs2 per units
Units produce 20000unit
Units sold 22000unit Rs10 per unit
Required: cost sheet statement profit per unit

- Q10. The repairs and maintenance expenses of workshop along with operating machine hours are as follows

Operat
150 .
250 .
350 .
450 .
550 .

Req

- Q11. Foll
Sales
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Fixed
Requir

- Q12. Differ

- Q13. You are
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Salary (
Deprecia
Power fu
Required

- Q14. The acc

Output
Direct cost
Indirect co
Depreciatio

Budget f

cs: 60
cs: 24

far as

Operating machine hours	Repairs and maintenance expenses
150 .	
250 .	350
350 .	450
450 .	550
550 .	650
	750

Required: A. Variable cost per machine hours

B. Fixed cost of the workshop.

C. Estimated repairs and maintenance expenses for 475 operating machine by least square methods

Q11. Following information is provided to you

Sales Rs400000

Variable manufacturing overhead Rs30000

Directs materials Rs 50000

fixed manufacturing overhead Rs 50000

Variable administrative overhead Rs10000

Fixed administrative cost RS20000

Required: Income statement under absorption statement

Q12. Differentiate between product cost and period cost?

Group C (4x6=24)

Q13. You are given the following expenses for a normal capacity of 10000unit

Prime cost Rs 700000

Indirect expenses (30%variable and 70% fixed) =100000

Maintenance cost (60% variable and 40% fixed =300000

Salary (100% fixed) =25000

Depreciation (100%) =10000

Power fuel (40% VC 60% FC) =20000

Required: prepare flexible budget 80% and 90%

Q14. The accumulated cost factory are as follows

Output	10000unit 20000unit
Direct cost	200000 400000
Indirect cost	200000 300000
Depreciation	200000 200000

Budget for 6000 unit

with

Q15. Write down meaning of variable cost and absorption costing with examples?

Q16. The cost structure of a company at different level of production for last five year has been present below

Year	2067	2068	2069	2070	2071
Output	100	200	300	400	500
Cost	500	600	700	800	900

Required: Segregation cost using least square methods.

Group (D 1x12=12)

Following information has been obtained from the records of a manufacturing company

Particulars	Opening	closing
✓ Stock of Raw material	40000	50000
✓ Stock of finished goods	100000	150000
Stock of work in progress	10000	14000

✓ Indirect labors	500000	Administrative expenses	Rs100000
✓ Lubricant on plant	10000	power	30000
✓ Insurance on plant	3000	direct labour	300000
✓ Purchase of raw materials	400000	depreciation on machinery	50000
Sales commission	60000	factory rent	60000
Salaries of sales men	100000	repairs of factory building	11000
Carriage outward	20000	sales	1200000

Required: A. cost of Raw material consumed

B. Prime cost

C. Total manufacturing cost

D. factory cost

E. Cost of production

F. Cost of goods sold

G. Cost of sales

H. Profit