

POKHARA UNIVERSITY

Level: Bachelor

Semester: Spring

Year: 2025

Programme: BBA/BBA-Finance/BBA-TT

Full Marks: 100

Course: Business Communication (New)

Pass Marks: 45

Time: 3 hrs.

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

Section “A”

Very Short Answer Questions

Attempt all the questions. [10×2]

1. Mention any four barriers to effective business communication.
2. State the difference between formal and informal communication.
3. What are two principles of effective writing?
4. Define a resume.
5. What is persuasive speech?
6. How does the role of appearance affect in oral communication?
7. What is inter-personal communication?
8. Note down two benefits of good team communication.
9. What type of etiquettes are important in digital messages?
10. Relate globalization with business communication.

Section “B”

Descriptive Answer Questions

Attempt **any six** questions. [6×10]

11. Evaluate the emerging trends and technologies in business communication. How are they transforming traditional communication processes?
12. You are the HR Manager of GreenTech Solutions Pvt. Ltd. The company has noticed a decline in punctuality among employees, especially during the start of the week. Draft a formal memo to all department heads addressing the issue of late arrivals, reminding them of the office timing policy, and requesting them to ensure that their team members follow it strictly.
13. Define non-verbal communication. Discuss its types with suitable examples.
14. Analyze a workplace scenario where negotiation skills were essential to resolve a conflict. Describe the steps followed and evaluate the outcome. What communication strategies made the negotiation successful?
15. Evaluate the use of digital platforms and tools in modern business communication. How can professionals optimize social media engagement and video conferencing to strengthen their digital presence?

16. Identify common cultural barriers in global business communication. Discuss strategies that organizations can adopt to overcome intercultural misunderstandings and improve collaboration across cultures.
17. Explain the key principles of effective writing and illustrate how they contribute to clarity and coherence in communication.

Section “C”

Case Analysis

18. *Read the case situation given below and answer the questions that follow:* [20]

On a busy Saturday evening, Grand Garden Restaurant received two reservations for the same private dining hall at 6:30 PM. One booking was for a corporate farewell party, and the other was for a family's golden wedding anniversary celebration. Both groups had made verbal reservations earlier in the week and were assured availability.

The corporate group arrived first and began setting up decorations and a projector. A few minutes later, the family arrived with gifts, cake, and flowers for the elderly couple's special day. The receptionist was confused and called the manager. The manager realized the hall was double-booked due to a failure in internal communication.

The family was shocked and upset, especially the elderly couple. The manager offered them a table in the main dining area with free desserts and a discount. The family agreed but felt disappointed with the noisy and public setting. Meanwhile, the corporate group continued their program undisturbed.

The next day, the family posted a negative review online, criticizing the restaurant's poor planning. The restaurant management replied with an apology and promised to improve their reservation system. A few days later, the manager personally called the family to apologize again. He offered a free private dinner on another day as compensation. The restaurant learned a valuable lesson about the importance of clear booking procedures.

Questions:

- a. What was the reason for the conflict between the two groups?
- b. How did the restaurant staff respond to the situation?
- c. What solution did the manager offer the family at the moment?
- d. How did the family express their dissatisfaction?
- e. What did the restaurant promise to improve in the future?

POKHARA UNIVERSITY

Level: Bachelor

Semester: Spring

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Programme: BBA/BBA (Finance)

Full Marks: 100

Course: Business Mathematics (New)

Pass Marks: 45

Time: 3 hrs.

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

Section "A"

Short Answer Questions [10×2= 20]

Attempt **all** questions. Give your answers in few lines/points.

1. Evaluate: $\lim_{x \rightarrow 2} \frac{x^2 - 4}{x^2 - 5x + 6}$
2. Find the points of discontinuity of $f(x) = \frac{20x}{(x-4)(2x+3)}$
3. Find the derivative of $x^4 + 3x^2 + 5$ with respect to x at $x = 1$.
4. Find the approximate change in the function $y = 4x^2$ when x changes from 2 to 2.01.
5. Find the first order differential of $u = x^2 + 3xy + 5y^2$
6. Find all the first and second order partial derivatives of the function, $u = x^2 + xy + 2y^3$
7. A demand function is given by $q = 2000 - 50p$ find the elasticity of demand at price $p = 20$.
8. The marginal cost of producing a product is $MC = 8x + 800$, where x equals the number of units produced. It is known that total cost equals \$80,000 when 40 units are produced. Determine the total cost function.
9. Evaluate: $\int_1^e \log x \, dx$
10. Find the solution of: $\frac{dy}{dx} = \frac{x}{y}$

Section "B"

Analytical Answer Questions [6×10= 60]

Attempt **any six** questions.

11. a. Evaluate: $\lim_{x \rightarrow a} \frac{\sqrt{a+2x} - \sqrt{3x}}{\sqrt{3a+x} - 2\sqrt{x}}$
b. A function is defined as
$$f(x) = \begin{cases} x + 1 & \text{for } -1 \leq x < 0 \\ x & \text{for } 0 \leq x < 1 \\ 2 - x & \text{for } 1 \leq x \leq 2 \end{cases}$$
Discuss the continuity of the function at $x = 0$ and $x = 1$
12. a. Find $\frac{dy}{dx}$ of
 - i. $x^y = y^x$
 - ii. $y = \ln z, z = 2t^2 - 2t + 10, t = 10x^2 + 7$

- b. Sales of motorcycles are expected to vary with time so that the cumulative total sale at t months after the sales is launched by the company is given by the equation.

$$s(t) = \frac{20000}{1 + 500e^{-0.5t}}$$

- i. Find an expression for monthly rate of change in cumulative sales.
 - ii. Calculate the monthly rate of change in cumulative sales at the end of 20th month.
13. a. Find the maximum and minimum values of the function $f(x) = x^3 - 3x^2 - 9x + 11$. Also find the point of inflection.
- b. Prove the relation $\text{slop of } AC = \frac{1}{q} [MC - AC]$ where the symbols have their usual meaning. Also find the Marginal Cost and Average Cost if the Cost Function $C = 300X - 10x^2 + \frac{1}{3}x^3$.
14. a. If $u = \log \sqrt{x^2 + y^2 + z^2}$ then,
prove that $f_{xx} + f_{yy} + f_{zz} = \frac{1}{x^2 + y^2 + z^2}$
- b. A Company sells two products and obtains a total revenue of $R = 300x + 270y - 10x^2 - 10y^2 - 10xy$ where x and y are quantities sold of two products. Find critical point and maximum revenue.
15. a. Use Lagrange's Multiplier method to optimize the function $f(x, y) = x^2 + 3xy - 5y^2$ subject to the constraints $2x + 3y = 60$.
- b. Evaluate the following:
- i. $\int \frac{3e^{3x}}{(1+e^{3x})^2} dx$
 - ii. $\int_2^3 \frac{1}{(x+2)(x+5)} dx$
16. a. Define improper integral. Evaluate $\int_0^\infty \frac{1}{(ax+b)^n} dx$
- b. Find the consumer's surplus and producer's surplus if the demand and supply function under perfect competition are:
 $p_d = 16 - x^2$ and $p_s = 2x^2 + 4$
17. a. Solve the following differential equation
- i. $\frac{dy}{dx} + \frac{1}{x}y = 5x^3$
 - ii. $(D^2 + 5D + 6)y = 0$

Section "C"

Case Analysis / Application Based Questions [1×20= 20]

18. Read the case situation given below and answer the questions that follow:
- a. Metal Containers, Inc. is reviewing the way it submits bids on U.S. Army contracts. The army often requests **Open-top boxes**, with squares bases and of specified volumes. The army also specifies the materials for the boxes, and the base is usually made of a different material than

the sides. The box is assembled by riveting a bracket at each of the eight corners. For Metal Containers, the total cost of producing a box is the sum of the cost of the materials for the box and the labor costs associated with affixing each bracket.

Instead of estimating each job separately, the company wants to develop an overall approach that will allow it to cost out proposals more easily. To accomplish this, company managers need you to devise a formula for the total cost of producing each box and determine the dimensions that allow a box of specified volume to be produced at minimum cost.

Use the formula notation to help you solve this problem.

- Cost of the material for the base and Top = A per square unit
 - Cost of the material for the sides = B per square unit
 - Cost of each bracket = C
 - Cost to affix each bracket = D
 - Length of the sides of the base = x
 - Height of the box = h
 - Volume specified by the army = V
- i. Write an expression for the company's total cost in terms of these quantities.
 - ii. At the time an order is received for boxes of a specified volume, the costs of the materials and labor will be fixed and only the dimensions will vary. Find a formula for each dimension of the box so that the total cost is minimum.
 - iii. The army requests bids on boxes of 48 cubic feet with base and top material costing the container company \$12 per square foot and side material costing \$8 per square foot. Each bracket costs \$5, and the associated labor cost is \$1 per bracket. Use your formulas to find the dimensions of the box that meet the army's requirements at a minimum cost. What is this cost?
- b. The manager of a plant has been instructed to hire and train additional employees to manufacture a new product. She must hire a sufficient number of new employees so that within 30 days they will be producing 2500 units of the product each day.

Because a new employee must learn an assigned task, production will increase with training. Suppose that research on similar project indicates that production increases with training according to the learning curve, so that for the average employee, the rate of production per day is given by

$$\frac{dN}{dt} = be^{-at}$$

where N is the number of units produced per day after t days of training and a and b are constants that depend on the project. Because of experience with a similar project, the manager expects the rate for this project to be

$$\frac{dN}{dt} = 2.5e^{-0.05t}$$

The manager tested her training program with 5 employees and learned that the average employee could produce 11 units per day after 5 days of training. On the basis of this information, she must decide how many employees to hire and begin to train so that a month from now they will be producing 2500 units of the product per day. She estimates that it will take her 10 days to hire the employees, and thus she will have 15 days remaining to train them. She also expects a 10% attrition rate during this period.

How many employees would you advise the plant manager to hire? Check your advice by answering the following questions.

- i. Use the expected rate of units the result of the manager's test to find the function relating N and t , that is, $N = N(t)$
- ii. Find the number of units the average employee can produce after 15 days of training. How many such employees would be needed to maintain a production rate of 2500 units per day?
- iii. Explain how you would revise this last result to account for the expected 10% attrition rate. How many new employees should the manager hire?

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Full Marks: 100

Course: Business Mathematics I

Pass Marks: 45

Time: 3 hrs.

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

Section "A"

Very Short Answer Questions

Attempt all the questions. [10×2]

1. Rewrite the following by using the modulus sign: $-5 \leq x + 2 \leq 1$
2. Find the inverse of the function $f(x) = -3 + 5x$
3. Find the nature of roots of the quadratic equation $x^2 + 8x + 16 = 0$.
4. Solve the equation: $4^{x+1} + 4^x = 320$
5. If $A = \begin{bmatrix} 1 & -1 \\ 2 & -2 \end{bmatrix}$ and $B = \begin{bmatrix} 4 & 5 \\ 3 & 3 \end{bmatrix}$, then find $5AB$.
6. In what time, a sum of money trebles itself at compound interest 20% p.a.
7. Find the number of ways in which a student can choose 5 courses out of 9 courses, when 2 courses are compulsory?
8. Solve the equation $|x + 3| = |3x - 9|$
9. Solve: $\begin{vmatrix} x & 4 \\ -1 & x-5 \end{vmatrix} = 0$
10. Sketch the graph of $y = -2x^2 + 2$

Section "B"

Descriptive Answer Questions

Attempt **any six** questions. [6×10]

11. a. In a group of student 30 play cricket, 24 play football, 22 play volley ball, 14 play cricket only, 8 play volley ball only. 6 play cricket and volley ball only. 2 play cricket and football only and 8 play none of these games.
 - i. How many students are there in group?
 - ii. How many play volley ball and football only?
 - iii. How many play football only?
 - iv. How many play all the three games?
- b. If 5 boys and 4 girls are to be arranged in a row for a photograph, in how many ways can this be arranged if
 - i. All the girls sit together
 - ii. Boys and girls must be alternate?
12. a. A company finds that the variable cost per unit of output is Rs.10 and fixed cost is Rs.30,000. If each unit is sold for Rs.25.

- i. Find the total cost function.
 - ii. Find the revenue function.
 - iii. Find the profit function.
 - iv. If the company wants to make the profit of RS. 54000, how many units should be there?
- b. Determine the domain and range of the function given function $f(x) = \sqrt{36 - x^2}$.
13. a. If the roots of the equation $ax^2 + bx + c = 0$ are in the ratio 3:4, show that $12b^2 = 49ac$.
- b. A ball is thrown vertically upward and its height above the ground is given by $S = 60t - 8t^2$ feet where t is in seconds. Find the time at which it reach the maximum height, also find the maximum height of the ball.
14. a. The resale value V of a certain equipment has been found to be according to the function $V = 1,00,000 e^{-0.1t}$, where t = years since original purchase.
 - i. What is the expected resale value after 5 years?
 - ii. How long does it take for the resale value to reach 30% of its original value?
- b. The president of a company predicts that sales will increase after she assumes office and the number of monthly sales will follow the curve given by $N = 3000 (0.2)^{0.5t}$, where 't' represents the months since she assumed office.
 - i. What will be the sales when she assumes office?
 - ii. What will be the sales after 3 month?
 - iii. What is the expected upper limit on sales?
15.
 - a. Find the inverse of the matrix $\begin{bmatrix} 1 & 2 & -1 \\ 2 & 0 & 1 \\ 7 & 3 & -1 \end{bmatrix}$, if exists.
 - b. Solve the following system of linear equation by using Cramer's rule:
 $x + 6y - z = 10$, $2x + 3y + 3z = 17$, $3x + 3y - 2z = 3$
16. a. Divide RS 5430 between Sita and Rita so that Sita's share at the end of 4 years is equal to Rita's share at the end of 7 years compound interest being calculated 8% per annum compounded semiannually.
- b. A donor decided to grant to the students of a school an annual scholarship of Rs.6,000 for a period of 10 years. What sum should he deposit in the bank paying compound interest at 15% per annum, so that the sum may be sufficient to grant scholarship? Assume that the scholarship is payable to the students at the end of each year?

17. a. From 6 gentlemen 4 ladies a committee of 5 is to be formed. In how many ways can this be done so as to include.
- at least two gentleman.
 - at most two ladies.
- b. A sales person is paid weekly on a commission basis. The commission on each packet sold is Rs. 20. If the weekly sales are 200 packets or more, a bonus of Rs. 1000 is earned. If y equals the weekly salary in rupees and x equals the number of packets sold during the week, determine the function $y = f(x)$.

Section “C”

Case Analysis

18. *Read the case situation given below and answer the questions that follow:* [20]
- a. Mrs. Sharma is going to buy a piece of property. The owner of the property has given her three choice of payment plans which are as follows. She may pay Rs.75,000 on the spot or Rs.1,00,000 at the end of 4 years or Rs.1,20,000 at the end of 9 years. The owner of the property also says that the future payments he will add 4% compound interest annually. Mrs. Sharma doesn't have much idea about mathematical calculation and future investments. Hearing so many options she seems quite confuse. Being a student of Business Mathematics suggest her
- Which option should she select in an ideal situation?
 - If she doesn't have any money to pay right now, which future option is better for her and why?
 - If any of the payment plans is ok for her, which payment plan would the owner of property must likely to implement? Why?
- b. Pandey Construction Company is leading construction company in Nepal. It is going to launch a new housing project named “Harmony Housing”. It constructs three types of individual houses of type A, B, C respectively. For the construction of each house it requires three raw materials: cement, bricks and iron as well as labor. The following table summarizes the requirements per unit of each house.

Houses	Cement (sacks)	Bricks (units)	Iron (kg)	Labor (hours)
Type A	700	55000	5000	3700
Type B	600	44500	5500	4500
Type C	650	57000	4500	5000

Cement costs Rs. 950 per sack, brick costs Rs. 18 per unit, iron costs Rs. 150 per unit and the labor costs Rs. 80 per hour. From the meeting of the board directors it is decided that they will construct 15 houses of type A, 10 houses of type B, 20 houses of type C.

- i. Perform matrix multiplication which computes total quantities of the four resources required to produce the desired number of houses A, B, C.
- ii. Perform matrix multiplication to calculate the cost of each type of house and the total cost of the entire project.
- iii. Total area of house of type A, B and C is 2000 sq. feet, 1800 sq. feet, 2400 sq. feet respectively. If you have to buy a house which house will you buy? Give reason.

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Programme: BBA/BBA-Finance/BBA-TT

Full Marks: 100

Course: Financial Accounting (New)

Pass Marks: 45

Time: 3 hrs.

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

Section "A"

Very Short Answer Questions

Attempt all the questions. [10×2]

1. List three major activities performed in an organization.
2. Write any four examples of external users of accounting information.
3. What is an adjusted trial balance?
4. List out the component of financial statement as per NFRS.
5. Write any two differences between deposit in transit and outstanding cheque.
6. Find the net gain/loss if a machinery is sold at Rs. 50,000, which was purchased 2 years ago for Rs 100,000, having a 5-year life with no salvage value.
7. A company sold goods for Rs. 300,000. It collected debtors Rs. 25,000 during year. Bad debt written off Rs. 5000.
Required: Cash collection from customer.
8. Define source document with suitable example.
9. What is revenue realization principle?
10. A company received Rs. 30,000 cash from customer to provide service for the next 6 months on October 1, 2015 in advance. Accounting year ends on December 31, every year.

Required: Prepare the necessary adjusting entries that the company should prepare on December 31, 2015.

Section "B"

Descriptive Answer Questions

Attempt **any six** questions. [6×10]

11. What are the qualitative characteristics of accounting information? Briefly explain with suitable examples.
12. Genius Services Inc. was organized on January 1, 2024, by two former classmates. The corporation provides IT services to small businesses. The following transactions occurred during the first month of operations:

January 2:	Received contributions of Rs. 40,000 from each of the two principal owners of the new business in exchange for shares of stock.
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January 7:	Signed a two-year promissory note at the bank and received cash of Rs. 200,000. Interest, along with the Rs. 200,000, will be repaid at the end of the two years.
January 12:	Purchased Rs. 2,000 in miscellaneous supplies on account. The company has 30 days to pay for the supplies.
January 19:	Billed a client Rs. 10,000 for services rendered by Expert in helping to install a new computer system. The client is to pay 25% of the bill upon its receipt and the remaining balance within 30 days.
January 20:	Paid Rs. 2,500 bill from the local newspaper for advertising for the month of March.
January 22:	Received 25% of the amount billed to the client on January 19.
January 26:	Received cash of Rs. 8,000 for services provided in assisting a client in selecting software for its computer.
January 29:	Purchased a computer system for Rs. 40,000 in cash.
January 30:	Paid Rs. 15,000 of salaries and wages for January.
January 31:	Received and paid Rs. 2,000 in gas, electric, and water bills.

Required:

- a. Prepare the journal entries. [5]
 - b. Prepare a table to summarize the preceding transactions as they affect the accounting equation. [5]
13. The following trial balance of Makalu Consulting Company for the year ending June 30, 2024:

Account Titles	Debit Rs.	Credit Rs.
Cash	6320	
Account receivable	14,600	
Office supplies	800	
Prepaid rent	4800	
Furniture and fixtures	18,000	
Accumulated depreciation		5,625
Accounts Payable		5200
Capital Stock		10000
Utility Expenses	4100	
Service Revenue		12,340
Wages and Salaries expenses	2500	
Retained Earning		17,955
	51,120	51,120

Additional Information:

- i. During June, office supplies of Rs. 250 have been used.
- ii. Wages and salaries in the amount of Rs. 2,380 accrued at the end of June.
- iii. Prepaid Rent amounting to Rs. 400 has expired for June.
- iv. Depreciation on furniture and fixtures for June is Rs 375.
- v. Consulting service rendered, but cash has not yet been received, amount to Rs. 4,600.

Required:

- a. Adjusted trial balance. [7]
 - b. Necessary adjusting entries. [3]
14. The trial balance of Intel trade house Ltd. is follows:

Intel Trade House Ltd.
Trial balance 31st December 2024

Particulars	Dr.(Rs)	Cr. (Rs.)
Cash	5000	-
Receivables	2000	-
Inventory	3000	-
Prepaid expenses	1500	-
Property plant and equipment at cost	30000	-
Acc. Dep. On PPE	-	3000
Brands, trademarks and goodwill	20000	-
Other assets	5000	-
Notes payable	-	4000
Account payable	-	8000
Advance on sales	-	6000
Other current liabilities	-	5000
Long term debt	-	10500
Other non-current liabilities	-	9500
Preferred stock	-	5000
Common stock		11000
Retained earnings (Dec 31 2023)		6000
Net sales		21000
Cost of goods sold	15000	-
Selling and administration expenses	1500	-
Interest expenses	2000	-
Gain on sale of machine		1000
Cash dividend	4000	-
Income taxes	1000	-
Total	90000	90000

Required:

- a. Multi-step income statement as per NFRS. [6]
 - b. Classified balance sheet as on December 31, 2024 as per NFRS. [4]
15. The following information is available to assist you in preparing a bank reconciliation for Calico Corners on May 31, 2010.
- i. The balance on the May 31, 2010, bank statement is Rs. 8432.11.
 - ii. Not included on the bank statement is a Rs. 1250 deposit made by Calico Corners late on May 31.
 - iii. A comparison between the canceled cheques returned with the bank statement and the company records indicated that the following cheques are outstanding at May 31:

<u>Cheque No.</u>	<u>Rs.</u>
123	23.40
127	145
128	210.80
130	67.32

- iv. The cash account on the company's books show a balance of Rs. 9965.34.
- v. The bank acts as a collection agency for interest earned on some municipal bonds held by Calico Corners. The bank statement indicates interest of Rs. 465 earned during the month.
- vi. Interest earned on the chequing account and added to Calico Corner's account during May was Rs. 54.60. Miscellaneous bank service charges amounted to Rs. 50.
- vii. A customer's NSF cheque in the amount of Rs. 166 was returned with the bank statement.
- viii. A comparison between the deposits listed on the bank statement and the company's books revealed that a customer's cheque in the amount of Rs. 123.45 was recorded on the books during may but was never added to the company's account. The bank erroneously added the cheque to the account of Calico Closer, which has an account at the same bank.
- ix. The comparison of deposits per the bank statement with those per the books revealed that another customers' cheque in the amount of Rs. 101.10 was correctly added to the company's account. In recording the cheque on the company's books, however, the accountant erroneously increased the cash account by Rs. 1011.00.

Required:

- a. Bank reconciliation in good form. [7]
 - b. Record the necessary journal entries on the company's books resulting from the bank reconciliation. [3]
16. To add to his growing chain of grocery stores, on January 1, 2024, Ajanta Company bought a grocery store of a small competitor for Rs. 520,000. An

appraiser, hired to assess the value of the assets acquired, determined that the land had a market value of Rs. 200,000, the building a market value of Rs. 150,000, and the equipment a market value of Rs. 250,000.

Required:

- a. What is the acquisition cost of each asset? Prepare a journal entry to record the acquisition. [5]
 - b. Ajanta Company plans to depreciate the operating assets on a straight-line basis for 20 years. Determine the amount of depreciation expense for 2024 on these newly acquired assets. [3]
 - c. How would the assets appear on the balance sheet as of December 31, 2024? [2]
17. B Company's inventory records show 6,000 units on hand on January 1 with a unit cost of Rs. 5 each. The following transactions occurred during the year:

Date		Purchase units	Sales Units
February	4		5,000 @ Rs. 10
March	8	8,000 @ Rs. 5.40	
April	9		7,000 @ Rs. 10
May	18	7,000 @ Rs. 5.76	
June	20		8,000 @ Rs. 11
December	29	8,000 @ Rs. 5.90	

Operating expenses other than cost of goods sold amount to Rs. 3,0000 for the year. The company uses an estimated tax rate of 30% to accrue yearly income taxes.

Required:

- a. Prepare a chart comparing cost of goods sold and ending inventory using the periodic system using weighted average method, FIFO and LIFO method. [6]
- b. Prepare income statements for each of the three methods. [3]
- c. Which method will Company pay low amount of tax liability and how much? [1]

Section "C"

Case Analysis

18. Read the case situation given below and answer the questions that follow: [20]
The balance sheets and the income statement of a company have been given below:

Liabilities and capital	2020	2021
Equity share capital	400,000	600,000
Share premium	40,000	60,000
10% Debenture	200,000	150,000
Bank overdraft	60,000	40,000
Accounts payable	80,000	100,000

Accumulated Depreciation on Plant & machinery	10,000	140,000
Provision for doubtful debts	20,000	30,000
Provision for taxation	40,000	30,000
Provision for dividend	40,000	60,000
Retained earning	20,000	40,000
Total liabilities & capital	1,000,000	1,250,000
Assets	2020	2021
Land & building	300,000	500,000
Plant & machinery	400,000	500,000
Marketable securities	90,000	30,000
Inventory	60,000	40,000
Accounts receivable	100,000	150,000
Cash at bank	50,000	30,000
Total assets	1,000,000	1,250,000

Income Statement for 2021

Details	Amount	Amount
Net sales revenue		7,00,000
Less: Cost of goods sold		
Beginning inventory	60,000	
Add: Purchase	3,00,000	
Less: Ending inventory	(40,000)	
Wages and other direct cost	1,30,000	4,50,000
Gross Margin		250,000
Less: Operating cost		
Operating expenses		40,000
Depreciation on plant & machinery		60,000
Interest on debenture		20,000
Provision for doubtful debts		15,000
Premium for redemption of debenture		5,000
Provision for taxation		40,000
Provision for dividend		60,000
Total operating cost		2,40,000
Total operating profit		10,000
Add: Profit on sale of plant (cost Rs. 50,000, accumulated depreciation Rs. 20,000)		10,000
Total profit for the year		20,000

Required:

- Statement of cashflow as per NFRS under direct method. [18]
- Why cash balance has been decreased in year 2021 in respect to 2020? Give reasons. [2]

POKHARA UNIVERSITY

Level: Bachelor

Semester: Spring

Year: 2025

Programme: BBA/BBA-Finance/BBA-TT

Full Marks: 100

Course: Fundamentals of Organizational Behavior (New)

Pass Marks: 45

Time: 3 hrs.

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

Section "A"

Very Short Answer Questions

Attempt all the questions. [10×2]

1. Mention any four skills important for low-level managers.
2. State three features of Organizational Behavior.
3. Write the components of attitude.
4. What are the dimensions of Myers-Briggs Type Indicator?
5. Point out the reasons why people join groups.
6. What stages does a group usually go through while forming?
7. Differentiate between organizational climate and organizational culture.
8. Mention the features of ethical culture in organization.
9. Identify physiological symptoms of work-related stress.
10. Write two ways to reduce resistance when a company wants to change.

Section "B"

Descriptive Answer Questions

Attempt **any six** questions. [6×10]

11. Trace the historical development of Organizational Behavior. How has the focus of OB evolved?
12. Explain how Big Five Personality traits influence an individual's behavior in personal and professional setting?
13. Analyze how perception and attribution errors affect decision-making in organizations.
14. Discuss various communication types and common barriers, providing strategies to overcome them.
15. Explain the stages of group formation with relevant example and discuss how they affect in team development.
16. Elucidate the role of three forces, i) Selection, ii) Top management, and iii) Socialization, which play a particularly important part in sustaining a culture.
17. Discuss the consequences of un-ethical culture on employees, the organization and society with suitable examples.

Section “C”

Case Analysis

18. *Read the case situation given below and answer the questions that follow:* [20]

Conflict and Stress at Pathivara HR Services

Pathivara HR Services is a consultancy that offers recruitment, training and organizational development services. In recent year, the company experienced quick progression, taking on several new clients and expanding its team from 40 to 70 employees.

As the company expanded, internal tensions began to rise between the recruitment and training departments. The recruitment team felt overwhelmed due to unrealistic hiring deadlines set by the training team in induction seminar. Meanwhile, the training team argued that they couldn't delay induction schedules due to client contracts and expectations.

This led to frequent email disputes, passive-aggressive communication, and missed deadlines that affecting client satisfaction. The lack of support created a toxic environment where both teams blamed each other for failures, causing a noticeable decline in employee morale. Many employees began reporting symptoms of stress such as burnout, absenteeism and decreased productivity,

Questions:

- a. Why the company's rapid growth lead to increased internal stress and employee dissatisfaction?
- b. What symptoms of workplace stress were noticed among employees, and how did these affect organizational performance?
- c. Does clear role definitions have prevented the issues faced by the organization? Explain.
- d. How can Pathivara HR Services create a stress-free culture, and what role do manager play in supporting employee mental health?

POKHARA UNIVERSITY

Level: Bachelor

Semester: Spring

Year: 2025

Programme: BBA/BBA-Finance/BBA-TT

Full Marks: 100

Course: Introduction to Microeconomics (New)

Pass Marks: 45

Time: 3 hrs.

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

Section "A"

Very Short Answer Questions

Attempt all the questions. [10×2]

1. State four importance of microeconomics.
2. What is an inferior good?
3. If the price of a commodity rises from Rs 10 to Rs 15 per unit, its quantity demanded falls from 100 units to 60 units. Using total outlay method of measurement, estimate the price elasticity of demand.
4. Define a production function.
5. Distinguish between explicit cost and implicit cost of producing a good.
6. State the meaning of Marginal Rate of Technical Substitution.
7. State the main features of a monopoly market.
8. Define the meaning of economic rent.
9. Distinguish between money wage and real wage.
10. Define a monopsony.

Section "B"

Descriptive Answer Questions

Attempt **any six** questions. [6×10]

11. Explain the types of microeconomics.
12. What is meant by consumer's equilibrium? Explain the consumer's equilibrium with the help of indifference curve and consumer's budget.
13. A firm has cost function and price function as:
 $C = 50 + 6Q^2$
 $P = 100 - 4Q$
 - a. Derive MC and MR functions.
 - b. Calculate profit maximizing output, price and value of total profit.
14. Explain the law of returns to scale.
15. Complete the following table and answer the given questions.

Output	TFC	TVC	TC	AFC	AVC	AC	MC
0	100	-					
1		10					
2		18					
3		24					
4		32					
5		50					
6		80					
7		124					
8		180					

- a. Prove that the trend of AC is influenced by the trend of AFC and AVC.
 - b. Explain the graph AC and MC; and their relationship.
16. Explain how price and output are determined in the third degree price discrimination.
 17. Define brain drain. Explain the causes and consequences of brain drain.

Section “C”

Case Analysis

18. Read the case situation given below and answer the questions that follow: [20]

Price Discrimination

Price discrimination means charging different prices to different people for the same product or service. This pricing strategy is used by many businesses to increase profit. The price is not based on cost, but on what each customer can pay or is willing to pay. In real life, there are many examples of this.

One common case is in air travel. Suppose three people are traveling on the same flight from Kathmandu to Delhi. One booked the ticket one month early for NPR 7,000. Another person booked one week before and paid NPR 9,000. A third person booked only one day before and paid NPR 13,000. They are all sitting on the same plane, but they paid different amounts. This is price discrimination based on timing and urgency.

In hospitals, especially in private hospitals in Nepal, foreign patients are often charged more than local citizens for the same treatment. This is because foreigners are expected to have higher incomes. For example, a Nepali citizen might pay NPR 2,000 for a basic checkup, while a foreigner may pay NPR 3,500 for the same service.

Online shopping also shows price discrimination. A person using a phone from a rich area may see higher prices for the same product than someone

using the same app from a rural location. Some websites even change prices based on the user's browsing history, showing higher prices if you visit the same product many times.

There are benefits to price discrimination. Businesses can earn more and serve different types of customers. Poor or student groups get lower prices, making services more affordable for them. However, there are problems too. Some people feel it is unfair if they pay more. Also, using personal data to change prices can be seen as a privacy issue.

In short, price discrimination is common in many areas: transport, education, health, and shopping. It has both positive and negative sides. It helps businesses grow, but it can also create unfairness if not used properly. So, it should be used with care and transparency.

Questions:

- a. What is Price Discrimination?
- b. How does online shopping reflect price discrimination practices?
- c. Why do passengers on the same flight pay different ticket prices?
- d. Price discrimination is unfair but useful. Explain.
- e. Do you think price discrimination in healthcare, such as charging foreigners more, is ethically justified? Why or why not?