

MID-WESTERN UNIVERSITY  
EXAMINATIONS MANAGEMENT OFFICE  
FINAL EXAMINATION: 2019  
BACHELOR OF BUSINESS STUDIES (BBS)  
SEMESTER – V

Subject: Management Accounting  
Full Marks: 100

Course Code: MGMT 351  
Time: 3:00 Hours

*You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.*

**SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)**

Answer **ALL** questions.

- Q1. Define management accounting.  
Q2. Give two points of differences between management accounting and cost accounting.  
Q3. List out the different product cost under absorption costing.  
Q4. A Company provided the following information:  
Sales 8,000 units @ Rs. 35 per unit  
**Variable cost:**  
Direct material Rs. 7.75 per unit  
Other direct expenses Rs. 0.50 per unit  
Fixed cost Rs. 20,400  
**Required:** Flexible budget for 8,000 units showing total cost
- Q5. Write the concept of marginal costing.  
Q6. Calculate material cost variance from following information;  
Standard quantity of raw material usage 40 kg Standard price per kg Rs. 15  
Actual quantity of raw material used 48 kg Actual price per kg Rs. 10
- Q7. What is Budget?  
Q8. Distinguish between static and flexible budget.  
Q9. Write concept of traditional costing.  
Q10. What is material purchase budget?

**SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)**

Answer any **SIX** questions.

- Q11. Explain the Scopes and functions of Management Accounting. (4+4)  
Q12. A company provides the following information;  
Production 1000 units  
Closing stock 100 units  
Opening stock 200 units ( @ Rs. 12 under VC and @ Rs. 15 under AC )  
Fixed manufacturing overhead Rs. 3600  
Fixed office and administration expenses Rs. 5000  
Direct material Rs. 5 per unit  
Variable factory overhead Rs. 10 per unit  
Fixed manufacturing overhead under absorbed Rs. 600  
Selling price per unit Rs. 30  
**Required:** Net Income under Absorption Costing
- Q13. The sales and cost data of a company are presented below

	Year I	Year II
Sales unit.....	20,000	40,000
Sales revenue .....	5,00,000	10,00,000
Less: cost of sales .....	5,50,000	8,50,000
Operating profit .....	(50,000)	1,50,000

- Required:** (a) Cost Volume ratio  
(b) Fixed cost for the year  
(c) Break even sales volume  
(d) Sales volume to earn after tax profit of Rs. 1,50,000. Tax rate 50 %

- Q14. From the following data, calculate material yield variance:

Particulars	Standard mix		Actual mix	
	Quantity	Rate	Quantity	Rate
Material A .....	200 units	@ Rs. 12	160 units	@ Rs. 13
Material B .....	100 units	@ Rs. 10	140 units	@ Rs. 10
Total mix .....	300 units		300 units	
Less standard loss .....	30 units		25 units	
<b>Output or yield .....</b>	<b>270 units</b>		<b>275 units</b>	

- Q15. The information relating to overhead costs are as follows:  
 I. Standard capacity based on normal capacity 10,000 direct labor hours:  
     Fixed overhead..... Rs. 30,000  
     Variable overhead..... Rs. 50,000  
     **Total..... Rs. 80,000**  
 II. Hours produced ..... 8,500  
 III. Hours paid..... 5,600  
 IV. Actual overhead incurred:  
     Fixed overhead..... Rs. 30,000  
     Variable overhead..... Rs. 40,000

**Required:** Three overhead variances

- Q16. Write short notes on; (Any Two) (4+4)  
 a) CVP Analysis.  
 b) Idle Time Variance.  
 c) Material Consumption Budget.

- Q17. The following production budget of Hyatt Manufacturing Company is provided to you for the 4<sup>th</sup> quarter of 2018.

(a)

	Magh	Falgun	Chaitra
Budget production Unit.....	10,000	25,000	35,000

- (b) Two production departments A and B are required to produce one unit finished goods. 0.40 hours for 1 unit will be required for Department A and B 0.50 hour for Department B. Wage rate per hour will be Rs. 10 and Rs. 15 in the Departments A and B respectively.

**Required:** Direct labor cost budget for Last quarter.

- Q18. Gold Manufacturing Ltd provided the following information. (8)

Level of capacity	45%	60%	75%
<b>Variable overhead:</b>			
Indirect labour.....	-	36,000	-
Store and spares.....	-	21,000	-
<b>Semi-variable overhead:</b>			
Power (40% fixed).....	-	35,000	-
Repair and maintenance (30% variable).....	-	25,000	-
<b>Fixed overhead:</b>			
Rent.....	-	50,000	-
Salaries.....	-	20,000	-
<b>Total labor hour.....</b>	<b>-</b>	<b>60,000</b>	<b>-</b>

**Required:** Flexible budget for 45%, 60% and 75% capacity showing overhead rate on the basis of labor hours

### SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

Answer any **TWO** questions.

- Q19. Describe Standard Costing. What are the types of Material Variance? Explain each of them with formula. Also explain any five advantages and disadvantages of Standard Costing. (3 + 7 + 6)
- Q20. The past sales, forecasted sales and manufacturing overhead budget are presented below by Himel Manufacturing Company:

Months	Nov	Dec	Jan	Feb	March	April	May
Sales in units	15,000	20,000	30,000	30,000	25,000	20,000	15,000

Manufacturing overhead Budget

Months	Jan	Feb	Mar
Indirect wages.....	50,000	40,000	30,000
Heat, Light and power.....	20,000	20,000	20,000
Supervision.....	5,000	5,000	5,000
Depreciation.....	10,000	10,000	10,000
<b>Total.....</b>	<b>85,000</b>	<b>75,000</b>	<b>65,000</b>

Selling price per unit will be Rs. 10 each. All sales are credit sales and sales will be realized 50% in the month, 50% in the next month of sales. Purchases and all other expenses will be paid in the month of purchased and the expenses.

Each unit of finished product will need two units of raw materials. Each unit of raw materials at a cost of Rs. 4

The ending balance of raw material and the finished products will be equal units of raw material and finished products necessary to meet production and sales need of the next month respectively and the desired ending balance of cash of Rs. 30,000. The beginning balance of raw material and finished product were 20,000 units each and the cash balance of Rs. 20,000

The company has negotiation with his bank to temporary borrowing in the multiple of Rs. 1,000 with interest 12% p.a. on the loan paid. Assume that the bank loans are taken on the first date of month and payment made on the last date.

**Required:**

- (a) Production budget for three month ending 31<sup>st</sup> March. (3)  
 (b) Material purchase budget for three month ending 31<sup>st</sup> March (4)  
 (c) Cash budget (8)
- Q21. The following are the particulars of an industry that manufactures two products;

	Product X	Product Y
Output in units	4000	6000
Labour Hour per unit	$\frac{3}{4}$	$\frac{1}{2}$
Number of production run	20	30
Number of Supervision per production run	4	5
Machine hour per unit	1.5	1

The expenses incurred for the realization of the above output are as follows:

Production setting	Rs. 25000
Supervision	Rs. 23000
Machine operation	Rs. 24000

**Required:** Overhead per unit;

- Under Traditional Costing
- Under Activity Based Costing.



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FINAL EXAMINATION: 2019  
BACHELOR OF BUSINESS STUDIES (BBS)  
SEMESTER – V

Subject: Research Methodology  
Full Marks: 100

Course Code: MGMT 352  
Time: 3:00 Hours

*You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.*

**SECTION A: VERY SHORT ANSWER QUESTIONS (10 X 2 = 20 MARKS)**

Answer **ALL** questions.

- Q1. What is quantitative research?
- Q2. Differentiate between research method and research methodology.
- Q3. List out the objectives of research.
- Q4. Briefly expose your view on classification of data.
- Q5. What is research interview?
- Q6. Differentiate between open-ended and close-ended questionnaire.
- Q7. What do you mean by pretesting?
- Q8. Point out the sources of literature review.
- Q9. Define reliability.
- Q10. List out any four qualities of a good research report.

**SECTION B: SHORT ANSWER QUESTIONS (6X 8 = 48 MARKS)**

Answer any **SIX** questions.

- Q11. What is research? What steps are undertaken in conducting the best research? Describe. (2+6)
- Q12. Expose the essential criteria of a good research. (8)
- Q13. Show the differences between basic and applied research in detail.
- Q14. Define research design. Describe the features of a good research design. (3+5)
- Q15. Explain the features of a good sampling. (8)
- Q16. Define primary data. What methods do you prefer to use collecting the primary data? Explain. (2+6)
- Q17. What is measurement? State and explain the types of measurement. (2+6)
- Q18. What is a research problem? What factors do you consider while selecting research problems? (3+5)

**SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)**

Answer any **TWO** questions.

- Q19. Define sampling .Explain the different types of sampling in detail. (4+12)
- Q20. What is research proposal? What contents would you like to include in your research proposal? Explain in detail. (4+12)
- Q21. Highlight the concept of research questionnaire. Explain the types of questionnaire and also state the general guidelines that help to construct a good questionnaire. (4+8+4)

MID-WESTERN UNIVERSITY  
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FINAL EXAMINATION: 2019  
BACHELOR OF BUSINESS STUDIES (BBS)  
SEMESTER – V

Subject: Business Environment in Nepal  
Full Marks: 100

Course Code: MGMT 353  
Time: 3:00 Hours

*You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.*

**SECTION A: VERY SHORT ANSWER QUESTIONS (10 X 2 = 20 MARKS)**

Answer **ALL** questions.

- Q1. Define business environment.
- Q2. Write any two importance of globalization.
- Q3. What do you mean by bonded economy?
- Q4. Write the meaning of cultural environment.
- Q5. Define beliefs.
- Q6. What is interdependence?
- Q7. What do you mean by political environment?
- Q8. Write the features of liberalization.
- Q9. What do you understand by social audit?
- Q10. What are the objectives of privatization?

**SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)**

Answer any **SIX** questions.

- Q11. What do you mean by legal environment? Explain its components. (3+5)
- Q12. What are the methods of privatization? Explain. (8)
- Q13. Discuss the components of political environment. (8)
- Q14. What is monetary policy? Write the objectives of monetary policy. (3+5)
- Q15. How do religion and language affect a business? Discuss. (8)
- Q16. What are the responsibilities of business towards the society? Describe. (8)
- Q17. Define demographic environment. What are the components of demographic environment? (3+5)
- Q18. Critically explain the issues and problems of Nepalese political environment. (8)

**SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)**

Answer any **TWO** questions.

- Q19. Write the brief introduction to technological environment. Explain the major components of technological environment. (4+12)
- Q20. "Environmental analysis is very important for the growth and development of a business". Elaborate this statement. Explain the steps of environmental analysis. (8+8)
- Q21. What is Tourism Policy? Describe the External environment of business environment. (4+12)



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BACHELOR OF BUSINESS STUDIES (BBS)  
SEMESTER – V

Subject: Tourism Management  
Full Marks: 100

Course Code: MGMT 354  
Time: 3:00 Hours

*You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.*

**SECTION A: VERY SHORT ANSWER QUESTIONS (10 X 2 = 20 MARKS)**

Answer **ALL** questions.

- Q1. What do you mean by white water rafting?
- Q2. Give two examples of CRS.
- Q3. Differentiate between recruitment and selection.
- Q4. What do you mean by dominant role of intermediaries in tourism?
- Q5. Define Eco-tourism.
- Q6. Point out some of the taxes included in tourism.
- Q7. State any four functions of MOTCA.
- Q8. Point out the components of tourism.
- Q9. Write the full form of WTTC and NARA.
- Q10. What do you mean by Spa?

**SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)**

Answer any **SIX** questions.

- Q11. Explain types of trek and its gradation system. (3+5)
- Q12. Define rafting and explain the medium length trip rafting in Nepal. (2+6)
- Q13. Why is HR planning an important part of tourism? Discuss. (8)
- Q14. How do you segment the tourism market? Describe briefly. (8)
- Q15. State and explain the specific attributes of tourism marketing. (8)
- Q16. Write the functions of PATA and CAAN. (4+4)
- Q17. Define indirect employment and how do you think that people of the host country are benefited by it in tourism. (8)
- Q18. Explain the types of tourism. (8)

**SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)**

Answer any **TWO** questions.

- Q19. State and explain the types of tourist. (16)
- Q20. Explain the economic aspect of tourism and how does the tourism help in promoting the international brotherhood and understanding? Write with your explanations. (10+6)
- Q21. Define computer reservation system and its importance. Write short notes on OAG, TIM and PAT. (10+6)



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BACHELOR OF BUSINESS STUDIES (BBS)  
SEMESTER – V

Subject: Production and Operation Management  
Full Marks: 100

Course Code: MGMT 355  
Time: 3:00 Hours

*You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.*

**SECTION A: VERY SHORT ANSWER QUESTIONS (10 X 2 = 20 MARKS)**

Answer **ALL** questions.

- Q1. Write any four differences between goods and services.
- Q2. Write the meaning of productivity measurement.
- Q3. Point out the methods of determining a good location.
- Q4. Mention the meaning of statistical quality control.
- Q5. What do you mean by supply chain management?
- Q6. Write the selection criteria of vendor.
- Q7. What is holding cost?
- Q8. Write the meaning of repair.
- Q9. What is quality?
- Q10. What do you mean by scheduling?

**SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)**

Answer any **SIX** questions.

- Q11. What is production and operation management? Describe the functions of production and operation management. (3+5)
- Q12. What do you mean by facility location? Explain the factors affecting location decision. (2+6)
- Q13. What is capacity? Explain the types of capacity. (2+6)
- Q14. State the meaning of inventory system. Describe the types of inventory system. (2+6)
- Q15. What is productivity? Explain the factors affecting productivity. (2+6)
- Q16. Describe the advantages of good location. (8)
- Q17. Define TQM. Explain the tools of TQM. (2+6)
- Q18. ABC Company requires 45000 units of material annually. If ordering cost is Rs 150 per order. Expected lead time is 5 days, unit costs is Rs 50 per unit and inventory holding costs are charged at 20% and the company operates 250 days in a year.

**Required:** EOQ and ROL (4+4)

**SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)**

Answer any **TWO** questions.

- Q19. What is layout? Describe the types of layout. Discuss the factors affecting layout. (5+5+6)
- Q20. Define production planning and control. Explain the tools and purpose of production planning and control. (5+6+5)
- Q21. What is maintenance management? Explain the types of maintenance management. (4+6+6)