

Rajarshi Janak University

Faculty of Management

Office of the Dean



Bachelor of Business Administration (BBA)

Model Questions

Second Year – Third Semester

Note: *Students should not limit themselves to the chapters mentioned in Model Questions as questions can be asked from any chapter (within the syllabus) in the examination.*



Rajarshi Janak University
Faculty of Management
Model Question -2025

Bachelor of Business Administration

Course: Cost Accounting

Course Code: ACC 302

Year/Semester: Second/III

Full Marks: 60

Pass Marks: 24

Time: 3 hours

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: Short Answer Questions

Attempt all questions

[5 × 2 = 10 marks]

1. State any two objectives of cost accounting.
2. Write two advantages of just in time inventory system.
3. Calculate EOQ from the following:
Annual demand = 8,000 units
Ordering cost = Rs. 200 per order
Carrying cost = 25% of inventory value
Cost per unit = Rs. 20
4. Mithila Transport Company runs 10 buses between two towns which are 50 km apart. The seating capacity of each bus is 50 passengers and actual passengers carried are 80% of the seating capacity. All the 10 buses run on 25 days in a month and each bus makes 2 round trips per day. Calculate total km and passenger km in the month.
5. Job No. 101 requires material of Rs. 20,000; wages of Rs. 10,000 and overhead of Rs. 10,000. Prepare job cost sheet for the job if the company wants to earn 20% profit on cost.

Group B: Short Answer Questions

Attempt any seven questions

[7 × 5 = 35 marks]

6. The following information given to you:

Production (units)	Semi-variable cost (Rs.)
10	250
20	300
30	350
40	400
50	450

Required:

- a. Segregate the semi-variable cost by using least square method
 - b. Total cost for 80 units and 120 units
7. A trading house has been procuring 40,000 units costing Rs.50 each in 10 installments. The procurement cost is Rs. 500 per procurement and the estimated storing cost is 20% of inventory value.

Required:

- a. Total cost of the existing purchasing policy

- b. Total cost of optimum purchasing policy
 - c. Saving if optimum-purchasing policy is adopted.
8. Consider the following information:

Standard output per hour 5 units
 Wage rate per hour Rs. 20
 300 units were produced 40 hours of work

Required: Total wages payable and effective rate per hour under:

- a. Halsey premium plan
 - b. Rowan premium plan.
9. The details of cost and other information relating to two production departments are as under.

Particular	Amount (Rs.)
Power	30,000 per month
Rent	20,000 per month
Labour welfare	15,000 per month

Other information:

Production department	X	Y
Indirect Materials (Rs.)	5,000	2,500
Indirect Labour (Rs.)	2,000	2,000
Number of employees	60	40
Horse power of machinery used	30	20
Area occupancy (in sq. mt.)	75	25
Operating machine hour per month	6,000	4,000

Required: Overhead rate per machine hour production department X and Y

10. Shah Steel Company manufactures two products namely Product A and Product B using the same plant processes. The following information relates to a product period.

Details	Product A	Product B
Machine hour per unit	5	6
Annual output (units)	2,000	5,000
No of purchase orders	50	150
No of set up	20	30

The costs of the activities are as follows:

Details	Amount
Machine related	Rs. 200,000
Purchase related	Rs. 100,000
Set up related	Rs. 200,000
	Rs. 500,000

Required:

- a. Overhead cost per unit by using Traditional Costing System.
- b. Overhead cost per unit by using Activity Based Costing.

11. Siraha Nursing Home Private Ltd. Provides the following information for the year ended 30th Chaitra, 2081.

Particulars	Amount (Rs.)
Dispensary (medicine)	2,20,000
Food charges	3,40,000
Laundry charges	50,000
Doctor's salary	6,20,000
Rent, lighting and other expenses	80,000
Cost of x-ray, pathology	60,000
Administration overhead	50,000
Repairs and maintenance	40,000

Permanent staffs attached to the nursing home are:

- 2 nurses at a salary of Rs.10,000 per month each
- 3 ward boys at a salary of Rs.5,000 per month each
- 2 supervisors at a salary of Rs.6,000 per month each

The nursing home has 40 beds. On scrutiny of patient records, the bed occupancy position is 100% for 100 days and 75% for 200 days.

Required: Cost per patient day.

12. On 1st January, a contractor undertook a contract for Rs. 800,000. He incurred the following expenses during the year:

Materials from stores	Rs. 180,000
Wages paid	120,000
Direct expenses	50,000
Plant installed at cost	200,000
Wages accrued due on 31st Dec.	10,000
Direct expenses accrued	5,000
Establishment charges	25,000

Of the plant and materials charged to the contract, the plant which cost Rs. 40,000 and materials costing Rs. 4,000 were lost. On 31st December, the plant which cost Rs. 50,000 returned to stores. Materials on hand on 31st December were Rs. 40,000. The work certified was Rs. 400,000 and 80% of the same was received in cash. The cost of work done but uncertified was Rs. 32,000. Charge 10% per annum depreciation on plant.

Required: Contract account of the contractor showing the profit that is to be transferred to Profit and Loss A/c.

13. A manufacturing company received an order of 5,000 units.

The following costs were incurred for the production:

Materials consumption @ Rs. 30 per unit

Productive workers are paid as:

Processing Department A = 400 hours @ Rs. 100 per hour

Processing Department B = 300 hours @ Rs. 200 per hour

Factory overhead per hour in the department A & B are Rs. 50 and Rs. 100 respectively. The administrative and other expenses are 20% of the work cost. The required profit margin is 25% on selling price.

Required: Prepare the Job cost sheet

14. Define cost accounting. How does it differ from management accounting?

Group C: Comprehensive question /Case analysis /Situation analysis question

15. A product passes through three distinct processes – A, B and C. The details of expenses incurred on the three processes during the last month were as under:

	Process A	Process B	Process C
Wages & other expenses	Rs. 20,000	Rs. 40,000	Rs. 70,000
Production overhead	Rs. 16,000	Rs. 36,500	Rs. 49,000
Normal loss	5%	10%	20%
Actual output	9,000 units	8,500 units	6,500 units
Value of normal loss per unit	Rs. 2	Rs. 5	Rs. 10

10,000 units of material were introduced in process A @ Rs. 6 per unit.

Required:

- Process accounts
- Normal loss account
- Abnormal loss account
- Abnormal gain account (12 + 1 + 1 + 1)



Rajarshi Janak University
Faculty of Management
Model Question -2025

Bachelor of Business Administration

Course: Principles of Marketing

Course Code: MKT 301

Year/Semester: Second/III

Full Marks: 60

Pass Marks: 24

Time: 3 hours

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: Short Answer Questions

Attempt all questions

[5 × 2 = 10 marks]

1. What is the societal marketing concept?
2. What is market segmentation?
3. State the stages of the product life cycle (PLC).
4. What is personal selling?
5. Write the meaning of green marketing.

Group B: Long Answer Questions

Attempt any seven questions

[7 × 5 = 35 marks]

6. Describe the components of the micro and macro marketing environment.
7. Explain the consumer buying decision process.
8. Describe the bases for segmenting consumer markets.
9. Discuss the process of new product development.
10. Explain any two methods of pricing with suitable examples.
11. Discuss the role of marketing research in decision-making.
12. Analyze the product mix and product line strategies used by companies.
13. Explain the factors that influence pricing decisions.
14. Explain the integrated marketing communication process.

Group C: Comprehensive question /Case analysis /Situation analysis question

15. Read the following case and answer the questions:

[3 × 5 = 15 marks]

Bright Life Electronics Pvt. Ltd., a medium-sized home appliances company in Nepal, has been facing increasing competition from international brands entering the Nepalese market. The company recently launched a new line of energy-efficient kitchen appliances. Although the products received positive reviews for quality, sales remained below expectations.

After reviewing the situation, the marketing team discovered that the company had not properly segmented the market and relied on a single undifferentiated targeting approach. The promotional activities were limited to traditional newspaper ads, lacking digital engagement. Retailers complained about irregular supply, delays in delivery, and inadequate inventory management, which disrupted distribution.

Furthermore, the pricing strategy used did not reflect the product's premium features, leading to consumer confusion. Customer feedback suggested that the brand was not clearly positioned against competitors. The company also lacked a strong social media presence and had not

explored online sales channels. Management is now concerned about improving segmentation, positioning, pricing, promotion, and distribution strategies to regain competitiveness.

- a. Identify and explain the key marketing problems faced by Bright Life Electronics.
- b. Suggest suitable promotional tools for the company.
- c. Recommend the digital marketing strategies to improve market reach.



Rajarshi Janak University
Faculty of Management
Model Question -2025

Bachelor of Business Administration

Course: Basic Finance

Course Code: FIN 301

Year/Semester: Second/III

Full Marks: 60

Pass Marks: 24

Time: 3 hours

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: Short Answer Questions

Attempt all questions

[5 × 2 = 10 marks]

1. Define financial management and state any two of its functions.
2. Distinguish between systematic and unsystematic risk.
3. Nischal Watch Co. Ltd. manufactures watches. Each watch is sold for Rs. 50. The fixed costs are Rs. 150,000. Variable costs are Rs. 20 per watch. What is the company's degree of operating leverage at sales of 6,000 watches?
4. Suppose, an investor purchased stocks of Fancy Company at Rs 500 per share one year ago. The company declared and paid Rs 20 per share dividend during the year and investor sold the stocks for Rs 580 per share after one year holding period. Find holding period return.
5. Everest Bank limited sold 12 percent preferred stock with a par value of Rs 100. The required rate of return on preferred stock is 10 percent. What is the intrinsic value of the preferred stock?

Group B: Long Answer Questions

Attempt any seven questions

[7 × 5 = 35 marks]

6. You are planning to borrow Rs. 400,000 from National Bank on a 5-year, 10%, annual payment, fully amortized term loan.

Required:

- a. Equal yearly payment.
 - b. Prepare loan amortization schedule.
7. Consider the following stock, their investment and systematic risk indicate beta coefficient.

Stock	Investment	Beta
A	20,000	1.5
B	50,000	1
C	30,000	0.8

- a. Calculate portfolio beta coefficient.
 - b. If the risk free rate is 5% and market return is 15%, calculate the portfolio required rate of return.
8. National Corporation has the following partial income statements for 2012

Particular	Rs
Earnings before interest and tax	45,000
Less, Interest	20,000
Earnings before tax	25,000

Less,	Tax @ 40%	10,000
	Net income	15,000

- a. If National Corporation has no preferred stock, what is the financial break even point?
b. What is the degree of financial leverage?
9. GEC has a 10 percent bond issue with a face value of Rs.1,000 per bond and three years to maturity. Interest is payable semi-annually. In current market conditions, the bonds should provide the yield of 12 percent. What will be price of the bonds? What is the current yield?
10. Data for Global Computer Company and its industry averages follow.

Global Computer Company
Balance Sheet as at December 31, 2005

Cash	Rs. 67,500	Account payables	Rs. 130,000
Receivables	335,000	Notes payables	83,000
Inventories	240,000	Other current liabilities	115,000
Net fixed assets	292,500	Long term debt	257,000
		Common equity	350,000
Total assets	935,000	Total liabilities and equity	935,000

Global Computer Company
Income Statement
For the year ended December 31, 2005

Sales of products and services	1,607,500
Less: Cost of goods sold	1,353,000
Gross profit	254,500
Fixed operating expenses except depreciation	(142,000)
Depreciation	(42,500)
Earnings before earning and taxes	70,000
Interest	(26,000)
Earnings before taxes	44,000
Taxes 40%	(17,600)
Net Income	26,400

Ratio	Global	Industry Average
Current ratio	–	2 X
Inventory turnover	–	5.6 X
Return on assets	–	3.6%
Return on equity	–	9%
Debt ratio	–	60%

Required: Calculate the indicated ratios for Global.

11. Assume that it is now January 1, 2020. On January 1, 2021 you will deposit Rs. 100,000 into a savings account that pays 10 percent.

- a. If the bank compounded interest annually, how much will you have in your account on January 1, 2024?
 - b. What would your January 1, 2024, balance be if the bank used quarterly compounding rather than annual compounding?
12. The risk –free rate of return is 8 percent, the required rate of return on the market is 15 percent and AT Company’s stock has a beta coefficient of 1.4.
- a. Based on the capital Assets pricing Model, what should be the required return for AT Company’s stock?
 - b. If the dividend expected during the coming year, D_1 is Rs. 6 and if $g =$ a constant 5 percent, at what price should AT’s stock sell?
 - c. Now suppose the risk- free rate drops to 6 percent and R_M falls to 13 percent. What would these do to the price of the stock?
13. Discuss in detail the various types of agency conflicts in financial management and suggest ways to resolve them
14. Explain in brief emerging issues in finance.

Group C: Comprehensive question /Case analysis /Situation analysis question

15. Consider the following probability distribution of alternative rate of return associated with stock A and Stock B given in the following table.

State of economy	Probability	Stock A	Stock B
Recession	0.3	5%	30%
Average	0.4	10	25
Boom	0.3	15	10

- a. Calculate the expected return of stock A and stock B.
- b. Calculate standard deviation of stock A and stock B.
- c. If you form a portfolio of stock A and stock B comprising 70 percent wealth in stock A and the rest in stock B. calculate the risk (standard deviation) and return of your portfolio.
(4 + 6 + 5)



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Model Question -2025

Bachelor of Business Administration

Course: Data Base Management

Course Code: IT 302

Year/Semester: Second/III

Full Marks: 60

Pass Marks: 24

Time: 2:30 hours

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: Short Answer Questions

Attempt all questions

[5 × 2 = 10 marks]

1. List any four components of a DBMS.
2. Define entity and attribute with an example.
3. Define relation and tuple in the relational model.
4. What is the difference between WHERE and HAVING clauses in SQL?
5. What is functional dependency? Give an example.

Group B: Long Answer Questions

Attempt any seven questions

[7 × 5 = 35 marks]

6. Describe the key characteristics of DBMS.
7. A retail company is migrating from spreadsheets to a DBMS. Explain how this migration will improve (i) reporting, (ii) stock management, and (iii) sales analysis.
8. Design an ER model for a university database involving Students, Courses, Faculties, and Enrollments. Explain cardinality, participation, and keys used.
9. Explain 1NF, 2NF, and 3NF with suitable examples.
10. Explain modern database approaches such as NoSQL, NewSQL, and cloud databases with examples.
11. What are triggers, procedures, and cursors? Write suitable examples of each in SQL.
12. Explain transaction states, serializability, and recovery techniques used to maintain consistency.
13. Explain the ACID properties of transactions.
14. Briefly explain deadlock and its prevention techniques.

Group D: Comprehensive question /Case analysis /Situation analysis question

15. Read the following case and answer the questions that follow: (15 Marks)

A growing retail company has been managing its product inventory, sales records, and purchase data using spreadsheets. As the volume of transactions increased, the company faced issues such as inconsistent product codes, duplicate entries, slow reporting, and difficulty in tracking stock levels. Management decided to migrate to a DBMS-based solution to improve stock management, reporting accuracy, and sales analysis.

The new system is expected to:

- Maintain accurate stock levels
- Generate daily/weekly sales reports

- Reduce duplicate and inconsistent data
- Improve decision-making using real-time data
- Support multi-user access

Questions:

- a. Identify the limitations of the spreadsheet-based system and explain how DBMS features resolve them.
- b. Suggest an appropriate ER model for the retail system, describing major entities, attributes, and relationships.
- c. Recommend suitable SQL operations or features (e.g., constraints, joins, views) that can help improve reporting and stock management.



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Model Question -2025

Bachelor of Business Administration

Course: Human Resource Management

Course Code: HRM 301

Year/Semester: Second/III

Full Marks: 60

Pass Marks: 24

Time: 3 hours

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: Short Answer Questions

Attempt all questions

[5 × 2 = 10 marks]

1. State any two functions of HRM.
2. What is succession planning?
3. Mention any two sources of external recruitment.
4. Define grievance.
5. What is diversity management in HRM?

Group B: Long Answer Questions

Attempt any seven questions

[7 × 5 = 35 marks]

6. Explain the importance of HRM in an organization.
7. Describe the steps in the Human Resource Planning process.
8. Discuss the major steps in the selection process.
9. Differentiate between training and development with examples.
10. Describe the factors affecting compensation decisions.
11. Explain the concept and importance of job analysis in detail.
12. Explain modern methods of performance appraisal.
13. Discuss the components of a comprehensive reward management system.
14. Evaluate the impact of technology on HRM functions.

Group C: Comprehensive question /Case analysis /Situation analysis question

16. Read the following case and answer the questions:

[3 × 5 = 15 marks]

Sunrise Foods Pvt. Ltd., a rapidly growing food-processing company in Nepal, has expanded its operations to multiple provinces within a short period. With expansion, the company has begun experiencing several HR-related challenges.

The HR department is struggling to forecast manpower needs accurately, resulting in both overstaffing in some units and employee shortages in others. The recruitment process has become lengthy and inefficient, causing delays in filling critical positions. Newly hired employees often feel lost due to an unstructured induction process, leading to early turnover.

The company has also received complaints about unclear job roles, inconsistent performance evaluations, and dissatisfaction with compensation. Additionally, the introduction of new technology has created skill gaps among existing employees, increasing resistance to change.

Top management expects HR to introduce effective HR planning, streamline recruitment and selection, implement a structured training system, and ensure fair performance appraisal practices.

- a. Identify and explain the key HR issues faced by Sunrise Foods Pvt. Ltd.
- b. Recommend appropriate training and development strategies to address the skill gaps.
- c. Propose measures to improve the performance appraisal system and enhance employee satisfaction.
