



Open-Test-2075(Manghir)

Class: XII (Mgmt/Hmnt)

Account

1. From the following information, prepare a store ledger using FIFO method. (5)

- Baisakh 1 : Opening balance of Rs 250000.....1000 units.
- 3 : Issued 140 units .
- 4 : Issued 200 units.
- 7 : Issued 160 units.
- 8 : Received from suppliers @ Rs 245 400 units.
- 9: Return to store(Earlier issued @ Rs 240) .. 30 units.
- 10 : Issued 360 units.
- 14 : Received from suppliers @ Rs 248..... 480 units.
- 17 : Issued 600 units.
- 18 : Received from suppliers @ Rs245 650 units.
- 21 : Issued 210 units.
- 28 : Return to stores , Issue price Rs 245 25 units.
- 29 : Received from suppliers @Rs 250 200 units.

i) You are provided the following information. (2)

- Annual requirement 30000 units per month
- Cost price per unit Rs 8.
- Cost per order Rs 300.
- Carrying cost per unit 25% of inventory value.

Required : a. Economic order quantity.

b. No. of order per order.

- ii) Material consumption detail are as follows : (3)
- Minimum consumption6000 units per week.
 - Normal consumption 9000 units per week .
 - Maximum consumption..... 12000 units per week .
 - Reorder quantity 7200 units .
 - Reorder period 4 – 6 weeks.

Required: a. Re-order level b. Minimum stock level c. Maximum stock level d. Average stock level. 5)

2. The weekly working hours in a factory is 50 hrs and a workers works 50 weeks during a year. The hourly output is 10 units . The wage rate per unit is Rs 10.

Required : Wages payable to a worker for a year by using piece wage rate system.

3. The following figures have been extracted from the cost records of Munal Manufacturing Company for the year 2074 . (10)

- Cost of materials RS 240000.
- Wages for labour 200000.
- Factory overhead (Based on prime cost) 132000
- Distribution expenses 56400
- Administration expenses 134000
- Selling expenses 89600
- Profit 153000

A work order is to be executed in 2075 and the following expenses will incur :

- Cost of materials Rs 32000
- Wages for labour 20000
- Carriage on purchase 3000

Assuming that the rate of factory overhead increased in 2075 by 20% , distribution , administrative and selling expenses are based on factory cost.

Required : Quotation price of the job showing :

- a. prime cost b. Factory cost c. Cost of production
d. Cost of sales e. Profit so as to earn same percentage of profit on selling price .

4. The companies balance sheet for two years have been given below : (10)

Liabilities	Year I	Year II	Assets	Year I	Year II
Share capital	1000000	1200000	Fixed Assets	1200000	1600000
Share premium	100000	120000	Stock	100000	200000
Debentures	200000	100000	Account receivable	300000	200000
Bills payable	100000	80000	Cash	200000	100000
Account payable	200000	300000			
Retained earning	200000	300000			
Total	1800000	2100000		1800000	2100000

Additional information :

- Sales for the year Rs 1200000.
Cost of goods sold Rs 700000
Operating expenses Rs 200000.
Fixed assets purchased Rs 600000 and fixed assets costing Rs 40000 have been sold Rs 60000.
Dividend paid for the year Rs 40000.
Premium on redemption of debenture was Rs 20000.

Required : Cash flow statement by applying direct method .

Or,

Liabilities	Rs.	Assets	Rs.
Bills payable	90000	Sundry debtors	60000
Interest payable	18000	Cash balance	33000
12 % Debentures	150000	Short – term loan	30000
Reserve and surplus	60000	Inventories	40000
Equity capital of Rs. 100	300000	Machinery	125000

each		Land and building	325000
		Preliminary expenses	5000
Total	618000	Total	618000

Additional Information :

Debtor's turnover ratio : 10 times Net profit margin : 15%

Required : a. Sales b. Liquid ratio c. Debt equity ratio d. Average collection period e. Earning per share

5. What do you mean by work sheet ? What is the different between adjusted and unadjusted trial balance ? (3)
6. The trial balance of A company Ltd, as on Ashadh 31 , 2068 is given below : (12)

Particulars	Rs.	Particulars	Rs
Salaries and wages	50000	Equity share 25000 of Rs. 10	250000
Director's fees	2000	6% debenture	50000
Interest on debentures	2500	Provision for taxation for last year	50000
Auditor's fees	3250	Sundry creditors	27500
Sundry expenses	80000	P/L appropriation a/c	5000
Discount on shares	2000	Gross profit	250000
Cash at bank	43750	Interest on investment	3500
Sundry debtors	70000		
Closing stock	100000		
Investment	115000		
Vehicle	15000		
Furniture	2500		
Building	150000		
Total	636000	Total	636000

Additional Information :

- Provide 10% depreciation p.a. on Fixed Assets.
Provide Rs. 40000 for tax liability for the year.
Dividend proposed @ 20% for the year.
Provide Rs 1500 for interest receivable on investments .

Required:

- Profit and loss account.
- Profit and loss appropriation account.
- Balance sheet.

English

1. Change the suggestions below, using ought to, ought not to, might as well or there's no point in. 5
 - a. Don't take your children to see that film. It'll frighten them
 - b. Let's not sell it – it's not worth anything any way.
 - c. Why don't we give it away it's not worth anything anyway.
 - d. Don't ask him- he doesn't speak English
 - e. Why do't you take a pullover – it might turn cold.
2. Change the sentence below, using must, can't and might, may. 5
 - a. I'm sure he's working.
 - b. I'm sure they stole the money.
 - c. Perhaps he was listening.
 - d. I'm sure he was tired.
 - e. Why don't you take a pullover – it might turn cold.
3. Rewrite the following sentences beginning "If there is or thing 5
 - a. People who smoke in the restaurant annoy me.
 - b. People who are cruel to animals upset me.
 - c. I hate people who interrupt when i'm speaking.
 - d. I loathe people who ring me up early in the morning.
 - e. People who smoke in the water annoy me.
4. Write a letter to a newspaper saying how you feel about the growing use of compute in our daily lives.
5. Wirte a paragraph telling either your own or other person's success story.
6. You are now living in one of the flat you visited. Write a letter to a friend, describing what it's like living there, and what the people there are like. 5
7. What are the images used in the poem "Grandmother"?
8. How does the bay, the narrator, look at his uncle and his friendsd? (A story)? 5

9. What does moti Nissani mention about Nepal in relation to two long term problems? Explain 5
10. How does Alyohin define love? 5

Economics

Group A

1. Distinguish between fixed and variable costs. 5
2. Why is short run average cost (A/c) curve U-shaped? 5
3. Explain the roles of banking system in an economy. 5
4. Define money market and capital market. 5

Group B

5. What is meant by TR, MR and AR? Show the relationship between AR and MR under perfect competition. 10
6. Define TFC, TVC and TC. Derive all short run total cost curves. 10
7. What is central bank? Explain its funcitons. 10

Business Math

Marks for 1 to 5 is 3 and 6 to 10 is 1

1. Find the value of x, y & z from the matrix.
$$\begin{bmatrix} x-3 & 3x-z \\ x+y+2 & x+y+z \end{bmatrix} = \begin{bmatrix} -2 & 0 \\ 5 & 6 \end{bmatrix}$$
2. If, $A = \begin{bmatrix} 1 & 2 \\ 3 & 1 \end{bmatrix}$ show that $A^2 - 2A - 5I = 0$, where I & O are 2x2 identity and Zero matrixes respectively.
3. Use Cramer's rule to solve the system of linear equations.
 $2x - 3y = 7$
 $3x + y = 5$
4. A, B and C started a business investing the capitals of Rs 5000, Rs 6000 and Rs 7,000 respectively. If the profit at the end of the year is Rs27,000, divide it among the partners.
5. If £1 =20 Francs, 1 kg=2.2lbs, then express the rate of £0.5 per kg in franc's per lbs.

6. Show that
$$\begin{vmatrix} x-y-z & 2x & 2x \\ xy & y-z-x & 2y \\ 2z & 2z & z-x-y \end{vmatrix} = (x+y+z)^3$$

7. Prove that
$$\begin{vmatrix} a^2+1 & ab & ac \\ ab & b^2+1 & bc \\ ac & bc & c^2+1 \end{vmatrix} = 1+a^2-b^2+c^2$$

8. Using Cramer's rule solve the system of equations

a)
$$\begin{aligned} 5x - y + 4z &= 5 \\ 2x + 3y + 5z &= 2 \\ 5x - 2y + 6z &= -1 \end{aligned}$$

b)
$$\begin{aligned} 3y + 2x + 3z &= 5 \\ x + z - 2y &= -4 \\ -y - 2z + 3x &= 3 \end{aligned}$$

9. a) A, B & C started partnership in a business with the capitals of Rs 5,00,000. Rs 3,00,000 and 2,00,000 respectively got 30% if the profit for managing the business and the rest is divided according to their contribution of the capital. At the end of the year, x got Rs 3,000 more than y and z together. Find the total profit and the share of each.

b) A, B and C are partners in a business and their shares are in the preparation of 1/3: 1/4: 1/5. A withdraw half of his capital at the end of four months and after 8 months more, a profit of Rs. 847 is divided, what is A's share?

10. Is it profitable for a Kathmandu merchant to buy German draft in order to pay a debt of 10,400 marks when 1 mark = Rs 35.5 or to remit the amount through London, the course of exchange being 1.12 pence=Rs 1 and 2.74 marks =f1.

Marketing

Answer the following questions.

1. What is label? What functions are performed by a label? 5

2. Explain the reasons of not branding a product 5
3. Write short notes on 5
 - a. packaging
 - b. Branding
4. Write down the differences between consumer product and industrial product in detail 10
5. Explain the term discount and its types 5
6. What is a price? Explain the importance of pricing from a firm's perspective. 5
7. What are the two factors affecting pricing? Briefly Explain. 10
8. What are different types of costs. Explain 5

Business Studies

10×5=50

1. What is planning? Explain the procedures of planning in an organization. (3+7)
2. What is delegation of authority? Differentiate between delegation and decentralization of authority. (3+7)
3. Define positive and negative motivation. Explain the needs hierarchy theory of motivation by Abraham Maslow. (4+6)
4. Describe the different styles of leadership (10)
5. State and explain the various factors affecting effective supervision. (10)

Computer Science

Group 'A'

Attempts two questions. 2X10=20

1. What do you understand by the term integrity? Why it is important thing to be considered while designing a database? State and describe different types of data integrity.
2. What is Program Design? Explain different types of Program Design Tools.

Group 'B'

Attempts four questions. 4X7.5=30

1. Write short notes on:

- a. I/O Functions
- b. Compile Time errors
2. Write a program in C to print largest number among three numbers.
3. Write short notes on
 - a. Standard Library function
 - b. Advantages of c
4. Define the term Loop Interruption. State why 'continue' and 'break' statements are use in C.
5. WAP in C to enter marks for English, Nepali, Mathematics, Accounts and Computer. Calculate total and percentage. Find the division and print the output on the monitor using the following conditions:

Percentage	Division
>=80	Distinction
>=60 and <60	First Division
>=50 and <60	Second Division
>=40 and <50	Third Division

- v) No compensation is charged if No-Show occurs due to.....
 - a. Cancellation of flight
 - b. Tsunami
 - c. Strike
 - d. All the above
- v) A room taken, occupied and paid for but not slept is known as....
 - a. Scanty baggage
 - b. Slept out
 - c. Skipper
 - d. All the above
- vi) Campari is a type of
 - a. Syrup
 - b. Cordial
 - c. Grenadine
 - d. Bitter
- vii) Gin is flavoured with.....
 - a. Juniper berry
 - b. Hops
 - c. Sugar molasses
 - d. Bitter
- viii) Ideal temperature for storing cigar is.....
 - a. 10-15°C
 - b. 18-22°C
 - c. 15-18°C
 - d. 20-24°C
- ix) The standard height of dining chair seat is.....
 - a. 12 inches
 - b. 18 inches
 - c. 15 inches
 - d. 21 inches

2. Match the following (5 marks)

- | | |
|----------------|-------------------------------|
| Occupancy | () Vermouth |
| Free sales | () Dry |
| CCTV | () Salt and Lemon |
| FIT | () Main Dish |
| Hors d' oeuvre | () No. of rooms occupied |
| Concierge | () Rooms available for sale |
| Releve' | () Closed circuit television |
| Sec | () Box office ticket |
| Tequila | () Chance Guest |
| Martini | () Appetizer |

3. Explain the various modes of reservation. (7 marks)
4. Draw classification chart of alcoholic beverage and explain the three categories of alcoholic beverage with example. (10 marks)
5. Define briefing and explain the importance of briefing in detail (7marks)

Hotel Management

1. What is planning? Explain the procedures of planning in an organization. (3+7)
 - A. Tick the correct answer (5 marks)
 - i) A palate knife is used for.....
 - a. Peeling
 - b. Chopping
 - c. Lifting
 - d. All the above
 - ii) Latakia is a term associated with.....
 - a. Salad
 - b. Tobacco
 - c. Cocktail
 - d. Soup
 - iii) Rate applicable to children below five years is termed as.....
 - a. Rack rate
 - b. Discount rate
 - c. Special rate
 - d. Crib rate
 - iv) Whisky on the rock refers to whisky served with.....
 - a. Soda
 - b. Ice
 - c. Tonic water
 - d. All the above

- What is tobacco? Explain cigarette and cigar tobacco. (10 marks)
- Explain the types of table wine (6 marks)

Sociology

- What is social and cultural change? Discuss the different factors of social and cultural change in Nepal. 12
 - What is sanskritization? How does sanskritization play role to bring social and cultural change in society? Discuss. 12
 - Describe the main features of hinduism. 8
 - Write a short note on kirant religion. 8
 - Differentiate between Himyan and Mahayan sects of Buddhism. 8
- 2 marks for neatness

Rural Development

- Explain the types of Rural Development strategy. 10
- What are the elements of change in Rural life of Nepal? Explain about education and technology. 7.5
- Explain the agriarian structure of Nepal. 10
- What is cultural heritage? 5
- What are the features of Rural Development Policy? 7.5
- What are the goals of Rural Development Policy? 7.5
- What is social harmony? 2.5

Mass Communication

Group 'A'

Long Answer Questions 2x15=30

- What is news editing? What are the duties and responsibilities of a news editor in a newspaper?
- What do you know about editorials and editorial independence? Explain the difference between beat reporting and specialized reporting.

Group 'B'

Short Answer Questions 4x5=20

- What is investigative reporting and sports reporting?
- Describe house journal with examples.
- Write short notes on page making and layout.

- Describe court reporting and development reporting.

Basic Math

Marks for 1 to 5 is 3 and 6 to 10 is 1

- Prove that $\int \frac{1}{x^2 - a^2} dx = \frac{1}{a} \tan^{-1} \frac{x}{a}$ 2
- Compute the integral : $\int \frac{3x}{\sqrt{x^2 + 2x - 3}} dx$ 2
- Solve : $\frac{dy}{dx} = e^{x-y} + x^3 e^{-y}$
- Solve : $(1 - \sin x \cdot \tan y) dx + \cos x \sec^2 y dy$. 2
- Compute the integral $\int \frac{\sin x + \cos x}{\sin^4 x + \cos^2 x} dx$ 4
- Find $\int \frac{x^2 - 1}{\sin^4 x + x^2 + 1} dx$ 4
- Solve, $xy \frac{dy}{dx} - y^2 = x^2$ 2
- Solve, $\frac{dy}{dx} = \frac{x - y + 1}{x + y + 1} dx$ 4
- Compute the integral $\int \frac{dx}{3 \sin x + 4 \cos x}$ 6
- Compute: $\int \frac{x^2 dx}{(x^2 + a^2)(x^2 + b^2)}$ 6
- Solve: $\frac{dy}{dx} + \frac{1}{x} y = x^2 y^6$ 6
- $\int \frac{dx}{(x+1)^2(x-2)^3}$ 6
- Solve : $\frac{d^2 y}{dx^2} = x^4$ 2

Rural Economics

1. What is rural economics? Explain the linkage between rural and urban area.
2. What is diversification of agriculture? Explain its causes?
3. Define land use? What are the determinants of agricultural land use pattern in Nepal?
4. Define road transportation? Explain its importance.
5. Describe briefly direct or indirect benefits of forest resource.