Reg. No. : ........................................

D 1581       Q.P. Code : [D 07 PM CA 01]

(For the candidates admitted from 2007 onwards)

M.Com. (CA) DEGREE EXAMINATION,
DECEMBER 2010.

First Year

Commerce with Computer Applications

MANAGERIAL ECONOMICS

Time : Three hours     Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

\[ (5 \times 20 = 100) \]

1. 'Managerial economics is interdisciplinary in nature'. Do you agree? Comment on it.

2. Summarise the role and responsibilities of managerial economist.

3. What are the determinants of demand for a commodity? Illustrate with example of demand for household refrigerator.

4. Analyse the internal and external economies of scale.

5. Explain the various pricing policies in practice.

6. How are price and output determined under monopoly? Explain with diagram.

7. Define National Income. Discuss the various methods of measurement of 'National Income'.

8. What is industrial sickness? How is it caused? Suggest suitable remedial measures.
Reg. No. ................................

D 1582  

Q.P. Code: [D 07 PMCA 02]

(For the candidates admitted from 2007 onwards)

M.Com. (CA) DEGREE EXAMINATION, DECEMBER 2010.

First Year

Commerce with Computer Applications

COST AND MANAGEMENT ACCOUNTING

Time: Three hours    Maximum: 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

\[(5 \times 20 = 100)\]

1. Discuss briefly the different methods of costing and mention the industries to which they are applied.

2. How are overheads classified? Why is it important for the cost accountant to make different classification of overhead?

3. Define financial planning. Discuss the various factors affecting financial plan.
4. Enumerate the various steps in the preparation of 'Funds Flow Statement'. Distinguish it from 'cash flow statement'.

5. The following are the purchases and issues of materials in a factory:

2009, March 1, Opening stock 400 units @ Rs. 4 per unit

" 2, Purchased 50 units @ Rs. 5 per unit

" 8, Issued 200 units

" 12, Purchased 600 units @ Rs. 6 per unit

" 15, Issued 400 units

" 18, Issued 100 units

" 25, Issued 200 units

" 30, Purchased 450 units @ Rs. 7 per unit

" 31, Issued 300 units

6. Write Stores Ledger under

(a) FIFO method and

(b) LIFO method.

The information given below has been taken from the cost records of an engineering works in respect of Job No. 007.

Materials Rs. 4,010

Wages: Department A = 60 hours @ Rs. 3 per hour

Department B = 40 hours @ Rs. 2 per hour

Department C = 20 hours @ Rs. 5 per hour

The overhead expenses are as follows:

Variable: Department A = Rs. 5,000 for 5000 labour hours

Department B = Rs. 3,000 for 1,500 labour hours

Department C = Rs. 2,000 for 500 labour hours
Fixed: Rs. 20,000 for 10,000 working hours.

Calculate the cost of Job No. 007 and price for the Job to give a profit of 25% on the selling price.

7. From the following information relating to Z Ltd., you are required to find out

(a) P/V ratio
(b) Break even point
(c) Profit
(d) Margin of safety
(e) The volume of sales to earn profit of Rs. 6,000

Total fixed costs 4,500
Total variable costs 7,500
Total sales 15,000

8. C Ltd., wishes to arrange overdraft facilities with its bankers during the period April to June 2008 when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data, indicating the extent of the bank facilities the company will require at the end of each month:

<table>
<thead>
<tr>
<th>(a) Months</th>
<th>Credit sales (Rs.)</th>
<th>Purchases (Rs.)</th>
<th>Wages (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 2008</td>
<td>1,80,000</td>
<td>1,24,800</td>
<td>12,000</td>
</tr>
<tr>
<td>March, 2008</td>
<td>1,92,000</td>
<td>1,44,000</td>
<td>14,000</td>
</tr>
<tr>
<td>April, 2008</td>
<td>1,08,000</td>
<td>2,43,000</td>
<td>11,000</td>
</tr>
<tr>
<td>May, 2008</td>
<td>1,74,000</td>
<td>2,46,000</td>
<td>10,000</td>
</tr>
<tr>
<td>June, 2008</td>
<td>1,26,000</td>
<td>2,68,000</td>
<td>15,000</td>
</tr>
</tbody>
</table>

(b) 50% of credit sales are realised in the month following the sales and the remaining 50% in the second month following:
(c) Creditors are paid in the month following the month of purchases

(d) Lag in payment of wages 1 month.

(e) Cash at Bank on 1.4.2008 (estimated) Rs. 25,000
6. What is meant by IMS data manipulation? Discuss.

7. Write and explain 'DBTG Data structure'.

8. How are DBTG data manipulated? Discuss.

1. Discuss the Architecture of database system.

2. Explain domain in relational data structures.

3. What is QBE? Discuss its various operations.

4. State and explain the functional dependency.

5. Discuss in detail the physical database design.
5. Explain 'Operator Overloading'. Discuss its rules.

6. Develop a OOPs program to read the following information from the key board in which the base class consists of employee name, employee code and designation. The derived class contains the data members like years of experience and age.

7. What do you mean by polymorphism in C++? How is it achieved at (a) compile time, and (b) runtime?

8. Write a C++ program to copy the contents of a text file into another.
4. Discuss the various channels of distribution of consumer products and illustrate with one example the links in the system.

5. Sales Promotion is one ingredient of the marketing mix. How do you define this marketing tool and what is its particular function?

6. What is personal selling? Distinguish it from salesmanship.

7. Examine the factors that are to be considered in the selection of media for advertising.

8. Critically examine the role of advertising agencies in India.

1. Outline the role of marketing and marketing management in modern economy.

2. Identify reasons why management places so much importance on new products despite the inherent uncertainty involved with the launching of new products.

3. Enumerate and briefly explain the factors which affect pricing decisions.
D 1586
Q.P. Code: [D 07 PMCA 06]

(For the candidates admitted from 2007 onwards)

M.Com. (CA) DEGREE EXAMINATION,
DECEMBER 2010.

Second Year

Commerce with Computer Application

FINANCIAL AND INVESTMENT MANAGEMENT

Time: Three hours Maximum: 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

1. Write an essay on the functions of the New Issue Market and importance thereof in the context of industrial finance.

2. How does Markowitz theory help in planning an investor's portfolio?

3. What do you mean by Merchant Banking? Examine the role of a merchant banker in the corporate enterprises.
4. Who are the players in private sector 'Mutual Funds'? Explain them.

5. Explain the objectives, strategy adopted, progress and achievements of CRISIL.

6. Mr. A has prepared the following information regarding two investments under consideration.

<table>
<thead>
<tr>
<th>Security</th>
<th>ABC</th>
<th>Security</th>
<th>XYZ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Probability</td>
<td>Return</td>
<td>Probability</td>
<td>Return</td>
</tr>
<tr>
<td>0.30</td>
<td>27%</td>
<td>0.21</td>
<td>15%</td>
</tr>
<tr>
<td>0.50</td>
<td>18%</td>
<td>0.30</td>
<td>6%</td>
</tr>
<tr>
<td>0.30</td>
<td>-2%</td>
<td>0.40</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.10</td>
<td>4%</td>
</tr>
</tbody>
</table>

Which investment should be accepted?

7. Stocks Y and Z display the following parameters:

<table>
<thead>
<tr>
<th>Stock</th>
<th>Y</th>
<th>Z</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expected return</td>
<td>15</td>
<td>20</td>
</tr>
<tr>
<td>Expected variance</td>
<td>9</td>
<td>16</td>
</tr>
</tbody>
</table>

Covariance Yz = 8

Is there any advantages of holding some of Y and some of Z? Why?

8. S Ltd is considering to lease out an equipment costing Rs. 10 Lakhs for 5 years, which is the expected life of the equipment, and has an estimated salvage of Rs. 1,00,000. S Ltd can claim a depreciation of 20% on WDV of the asset but is not eligible for investment allowance. The firm falls under a tax rate of 50% and the minimum post-tax required rate of return is 12%.

You are required to calculate the lease rental which the firm should charge.

Note:

(a) P.V. factor at 12% discount rate is as below:
Year 1 = 0.893; Year 2 = 0.797; Year 3 = 0.712; Year 4 = 0.636 and Year 5 = 0.567

(b) Annuity discount factor at 12% for 5 years = 3.605.
5. Discuss the recent developments in online marketing.

6. Enumerate the mobile computing applications.

7. What is meant by ATM? State and explain its features.

8. What are the modern applications of EDI? Explain.
5. How will you declare variables in VB? Explain.
6. Enumerate the data base tools in VB and explain.
7. What is meant by 'Data report designer'? Explain.
8. What are file list box controls in VB? Discuss.

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1. What are VB Editing tools? Discuss.
2. State and explain the tools and techniques for testing and debugging in VB forms.
3. Explain the concept of stopping programs temporarily.
4. Write the meaning of 'Auto redraw property'. Give an example. State its features.