

Reg. No. : .....

**D 1517**

**Q.P. Code : [07 DCCA 07]**

(For the candidates admitted from 2007 onwards)

**B.Com. DEGREE EXAMINATION, MAY 2013.**

**Third Year**

**Commerce with Computer Applications**

**COST AND MANAGEMENT ACCOUNTING**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**All questions carry equal marks.**

**(5 × 20 = 100)**

1. Differences between cost accounting and management accounting.
2. Two components A and B are used as follows :  
Normal wage 300 units per week each  
Maximum usage 450 units per week each  
Minimum usage 150 units per week each  
Reorder quantity A 2400 units  
Reorder period B 3600 units

Reorder period A 4 to 6 weeks

Reorder period B 2 to 4 weeks

Calculate for each component.

- (a) Re order level
  - (b) Minimum level
  - (c) Maximum level
  - (d) Average stock level.
3. Prepare a store Ledger Account from the following transactions assuming that the Issue of stores has been priced on the principles of LIFO :

Jan 2011 : 1 Received 1000 units at Rs. 5.00 per unit

2 Received 500 units at Rs. 6.00 per unit

4 Issued 700 units

5 Received 400 units at Rs. 7.00 per unit

8 Received 500 units at Rs. 9.00 per unit

10 Issued 800 units

12 Issued 500 units

13 Received 500 units at Rs. 8.00 per unit

15 Issued 450 units

4. From the details given below, prepare the from the funds flows statement for the year 2011.

Liabilities	2010	2011	Assets	2010	2011
	Rs.	Rs.		Rs.	Rs.
E.S. Capital	3,00,000	3,50,000	Fixed Assets	5,10,000	6,20,000
8% pre share capital	2,00,000	1,00,000	Long term Investment	30000	80000
Debetures	1,00,000	2,00,000	Current Assets	240000	375000
P and L a/c	1,10,000	2,70,000	Discount for Debentures	10000	5000
Current Liabilities	80,000	1,60,000			
	790000	10,80,000		7,90,000	10,80,000

Additional Information :

- A machine with a book value of Rs. 40000 was sold for Rs. 25000.
- 8% preference share capital redemption was made at a premium of 15%
- Dividend at 15% was paid on equity share 2010.
- Depreciation charged during the year Rs. 60,000.

5. From the following Balance sheets prepare cash flow statement.

Liabilities	2010	2011	Assets	2010	2011
	Rs.	Rs.		Rs.	Rs.
E.S. Capital	3,00,000	4,00,000	Good will	115000	90000
8% pre share capital	1,50,000	1,00,000	Land and buildings	2,00,000	170000

Liabilities	2010	2011	Assets	2010	2011
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P and L a/c	30,000	48,000	Drs	1,60,000	2,00,000
Proposed dividend	42,000	50,000	Stock	77,000	1,09,000
Crs	55,000	83,000	Bills receivable	20000	30000
B/P	20000	16000	Cash in Hand	15000	10000
Provision for taxation	40000	50000	Cash at bank	10000	8,000
	67,7000	81,7000		677000	817000

**Additional Information :**

- Depreciation Rs. 10,000 was charged on plant and Rs. 20,000 and land and Buildings.
- Interim dividend Rs. 20,000 was paid
- Income Tax Rs. 35000 was paid during the year

6. The expenses for budgeted production of 10,000 units in a factory are given below :

	Rs.
Materials	70
Labour	25
V.O heads	20
F.O.H (Rs. 100000)	10
V.Exp (Direct)	5
S. Exp (10% fixed)	13
Distribution Exp 20% fixed	7
Administration Exp (Rs. 50,000)	5
Total Cost Per unit	<u>155</u>

Prepare a budget for production of

(a) 8000 units

(b) 6000 units.

Assume that administrative expenses are fixed for all levels of production.

7. "X" is desirous to purchase a business consulted you. You are asked to advise them is the average amount of working capital. you are given the following and are instructed to add 10% for contingencies.

Figures for the year

Rs.

1	Average amount locked up for the stocks :	
	Stock of finished product	5000
	Stock of Raw materials	8000
2	Average credit given	
	Inland sales 6 weeks credit	3,12,000
	Export sales $1\frac{1}{2}$ weeks credit	78,000
3	Lag in payment of wages and other out going	2,60,000
	Wages $1\frac{1}{2}$ weeks	48,000
	Rent Royalty etc 6 months	10,000
	Office salary $\frac{1}{2}$ month	62,400
	Manager $\frac{1}{2}$ month	4800
	Mis. Exp $1\frac{1}{2}$ months	48,000

- 4 Payment in advance
- |  |      |
|--|------|
| Sundry exp (Paid quarterly in advance) | 8000 |
|--|------|
- 5 Under own profits on the average through out of the year 11,000

Calculate the average amount of working capital required.

8. You are given the following Information in respect of a company :

1. Net Profit Rs. 2000
2. Fixed Cost Rs. 13000
3. Net sales Rs. 30000

Find out

- (a) P/V Ratio
- (b) B.E. Point
- (c) Forecast the profit for sales volume of Rs. 50,000
- (d) Estimate the volume of sales to make a net profit of Rs. 10,000.

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**D 1518**

**Q.P. Code : [07 DCCA 08]**

(For the candidates admitted from 2007 onwards)

**B.Com. DEGREE EXAMINATION, MAY 2013.**

**Third Year**

**Part III — Commerce with Computer Applications**

**BUSINESS MANAGEMENT**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**All questions carry equal marks.**

**(5 × 20 = 100)**

1. Discuss principles, features and role of scientific management.

அறிவியல் மேலாண்மையின் கோட்பாடுகள், இயல்புகள் மற்றும் அதன் பங்களிப்பினை விவாதி.

2. Describe the steps involved in Decision-making process.

முடிவெடுத்தல் முறையில் உள்ள பல்வேறு படிநிலைகளை எழுது.

3. Explain the characteristics and advantages of organisation.

அமைப்பின் சிறப்பியல்புகளையும் அதன் நன்மைகளையும் விவரி.

4. Describe the features of control. State the various techniques of control exercised at different levels of management.

கட்டுப்பாட்டின் சிறப்பியல்புகளை விவரி. பல்வேறு மேலாண்மை நிலைகளில் கையாளப்படும் கட்டுப்பாட்டு நுணுக்கங்களை எழுதுக.

5. What is span of control? What are the factors that decide the span of management?

கட்டுப்பாட்டு அளவு என்றால் என்ன? மேலாண்மை அளவினை தீர்மானிக்கும் காரணிகள் யாவை?

6. Explain the barriers of communication? What steps can be taken to overcome the barriers.

தகவல் தொடர்பில் உள்ள தடைகளை விவரி. அவற்றை நீக்குவதற்கு மேற்கொள்ள வேண்டிய நடவடிக்கைகள் யாவை?

7. Describe the characteristics of leadership. State the merits and demerits of various types of leadership styles.

தலைமையின் இயல்புகளை விவரி. பல்வேறு வகையான தலைமையின் நன்மை, தீமைகளை எழுது.



8. Explain the qualities of a good leader. State the need for leadership in an organisation.

ஒரு நல்ல தலைவருக்கு தேவையான தகுதிகளை விவரி.  
ஒரு அமைப்பில் அதன் தேவையினை எழுது.

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**D 1519**

**Q.P. Code : [07 DCCA 09]**

(For the candidates admitted from 2007 onwards)

**B.Com. DEGREE EXAMINATION, MAY 2013.**

**Third Year**

**Paper III — Commerce with Computer Applications**

**BUSINESS STATISTICS**

**Time : Three hours**

**Maximum : 100 marks**

**Answer FIVE questions.**

**All questions carry equal marks.**

**(5 × 20 = 100)**

1. Explain the functions and scope of statistics.
2. Calculate arithmetic mean, median and mode from the following frequency distribution

**Class: 10-13 13-16 16-19 19-22 22-25 25-28 28-31**

**F: 8 15 27 51 75 54 36**

**Class: 31-34 34-37 37-40**

**F: 18 9 7**

3. Find the geometric mean and the Harmonic mean of the following services.

2000, 35, 400, 15, 40, 1500, 300, 6, 90, 250, 20.

4. The following table gives the heights of students in a class find out the quartile deviation.

Height (in inches) :	50-53	53-56	56-59	59-62	62-65	65-68
No. of students :	2	7	24	27	13	3

5. Calculate Karl Pearson's co-efficient of skew ness from the following data:

Profits (Rs. in laks): 70-80 80-90 90-100 100-110 110-120

No. of companies: 12 18 35 42 50

Profits (Rs. in laks): 120-130 130-140 140-150

No. of companies: 45 30 8

6. (a) Calculate co-efficient of correlation from the following data

x: 30 32 35 40 48 50 52 55 57 61

y: 1 0 2 5 2 4 6 5 7 8

- (b) Find the regression equations from the following data.

	X	Y
Mean	65	67
Standard deviation	2.5	3.5

Co-efficient of correlation: 0.8

7. Compute Laspeyres, Paasche, Fisher's and Marshal - Edge worth's index numbers from the following data:

Item	Base year		Current year	
	Price	Qty	Price	Quantity
A	5	25	6	30
B	3	8	4	10
C	2	10	3	8
D	10	4	3	5

8. (a) Calculate Trend values by the Method of Least squares from the data given below.

Year:	1985	1988	1990	1991	1993	1994	1996
Value:	75	67	68	65	50	54	41

(b) Calculate the seasonal index from the following data using simple the average method.

Year	Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter
1992	72	68	80	70
1993	76	70	82	74
1994	74	66	84	80
1995	76	74	84	78
1996	78	74	86	82

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D 1520

Q.P. Code : [07 DCCA 10]

(For the candidates admitted from 2007 onwards)

B.Com. DEGREE EXAMINATION, MAY 2013.

Third Year

Part III — Commerce with Computer Applications  
SOFTWARE DEVELOPMENT AND VISUAL BASIC

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each questions carry equal marks.

(5 × 20 = 100)

1. Explain Two Tier Architecture and Three tier Architecture of client server Technology. State its advantages and limitations.
2. What is toolbars? State the different types of toolbar button and its uses.
3. Describe in detail about the forms and its properties.
4. What are the VB Built in functions? Explain in detail about Date and Time functions.

5. Explain the various kinds of variables and its uses.
  6. What are the different types of standard controls?
  7. How do you use the Graphical controls in VB? State its types.
  8. Write down the procedure for Accessing and Navigating of Databases in Visual Basic.
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