

Reg. No. : .....

D 2088

Q.P. Code : [D 07 PMCA 01]

(For the candidates admitted from 2007 onwards)

M.Com. (CA) DEGREE EXAMINATION, MAY 2014.

First Year

Commerce with Computer Applications

MANAGERIAL ECONOMICS

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

(5 × 20 = 100)

1. Critically examine profit maximisation and sales maximisation objectives of firm and suggest which is relevant in Indian context.
2. Define 'Elasticity of Demand'. State and explain the various types involved in it.
3. What is meant by demand forecasting? Discuss the different methods of forecasting demand.
4. Explain in detail the various types of internal economics.

5. What is 'Break even analysis'? Discuss the assumptions, limitations and uses.
  6. State the importance of time element under perfect competition. Explain how the price is determined by the industry.
  7. Narrate the various phases of business cycle with suitable Illustration.
  8. Summarises the causes of industrial sickness. Point out the remedial measures:
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**D 2089**

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M.Com. (CA) DEGREE EXAMINATION, MAY 2014.

First Year

Commerce with Computer Application

**COST AND MANAGEMENT ACCOUNTING**

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

(5 × 20 = 100)

1. Explain various methods and techniques of costing.
2. Briefly explain the various methods of labour remuneration and also explain incentive plans.
3. Discuss the purpose of Job costing and the procedure for ascertaining Job cost.
4. "Ratio analysis is a tool of management for measuring efficiency and guiding business policies". Discuss.

5. Show the stores ledger entries under the LIFO method and FIFO method of pricing with the following transactions:

Date	Particulars	Units	Price ₹
April 1	Balance	400	2.50
2	Purchased	275	2.70
4	Issued	200	—
6	Purchased	275	2.80
11	Issued	200	—
19	Issued	275	—
22	Purchased	275	2.90
27	Issued	200	—

6. A product passes through three processes. The details are as follows:

	Process I	Process II	Process III
Units Introduced	10,000	—	—
Cost per Unit (₹)	10	—	—
Other materials (₹)	24,000	30,000	20,000
Labour (₹)	75,000	80,000	90,000
Overheads (₹)	50,000	40,000	30,000
Normal loss	5%	8%	10%
Scrap value per unit (₹)	4	10	15
Actual output (units)	9,300	8,700	7,800

Prepare Process Accounts.

7. Following information has been made available from the cost records of United Automobiles Ltd. Manufacturing spare parts.

Direct Materials	Per unit
	₹
X	8
Y	6
Direct wages	
X	24 hours at 25 paise per hour
Y	16 hours at 25 paise per hour
Variable overheads	150% of wages
Fixed overheads	₹.750
Selling price	
X	₹.25
Y	20

The directors want to be acquainted with the desirability of adopting any one of the following alternatives sales mixes in the budget for the next period.

- (a) 250 units of X and 250 units of Y
- (b) 400 units of Y only
- (c) 400 units of X and 100 units of Y
- (d) 150 units of X and 350 units of Y

State which of the alternative sales mixes you would recommend to the management?

8. The sales director of a manufacturing company reports that next year he expects to sell 50,000 units of a particular product.

The production manager consults the Storekeeper and casts his figures as follows:

Two kinds of raw materials A and B, are required for manufacturing the product. Each unit of the product requires 2 units of A and 3 units of B. The estimated opening balances at the commencement of the next year are:

Finished product : 10,000 units

Raw materials; A; 12,000 units, B: 15,000 units

The desirable closing balances at the end of the next year are:

Finished product 14,000 units, A : 13,000 units

B : 16,000 units

Prepare Production Budget and Materials Purchase Budget for the next year.

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D 2090

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M.Com. (CA) DEGREE EXAMINATION, MAY 2014.

First Year

Commerce with Computer Application

DATA BASE MANAGEMENT SYSTEM

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry 20 marks.

(5 × 20 = 100)

1. Illustrate an architecture for a data base system.
2. Explain in detail 'relational data structure'.
3. Define 'normalization'. Discuss first normal form.
4. How are IMS data manipulated?
5. Outline the architecture of DBTG system.

6. Write a detailed note on:
    - (a) Relational approach
    - (b) Network approach
  7. What is QBE? Explain its built in functions.
  8. What is meant by set? How is it constructed in DBTG data structure?
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**D 2091**

**Q.P. Code : [D 07 PMCA 04]**

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**M.Com. (CA) DEGREE EXAMINATION, MAY 2014.**

**First Year**

**Commerce with Computer Application**

**OBJECT ORIENTED PROGRAMMING WITH C++**

**Time : Three hours**

**Maximum : 100 marks**

**Answer any FIVE questions.**

**All questions carries 20 marks.**

**(5 × 20 = 100)**

1. Encapsulation is one of the major properties in OOP. How is it implemented in C++?
2. What is datatype? How many data types are there in C++ programming?
3. Write a C++ program that checks whether the given character is an alphabet or not. If it is an alphabet, whether it is lower case or uppercase character.

4. What is the relationship of a class and its objects? How is memory allocated to a class and its objects?
  5. Explain the meaning of 'Default constructor'. What is its role? How is it equivalent to a constructor having default arguments?
  6. Enumerate the various forms of inheritance.
  7. What is virtual function? Why this function is used?
  8. Write a C++ program to append the contents of a file named as TRY.TXT to another similar file TRY1.TXT
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