



DE-5703

M. C. A. (Sem. I) Examination

March / April - 2016

104 : Enterprise Resource Planning &  
Financial Management

Time : 3 Hours]

[Total Marks : 70

Instruction :

नीचे दृष्टावेक निशानीवाणी विगतो उत्तरवडी पर अवश्य लपवी.  
Fillup strictly the details of signs on your answer book.

Name of the Examination :  
M. C. A. (Sem. I)

Name of the Subject :  
104 : Enterprise Resource Planning & Financial Mgt.

Subject Code No. : 5 7 0 3 Section No. (1, 2,.....): Nil

Seat No. :

Student's Signature

1 The following is the summarised balance sheet of Vivekanand Ltd. as on 31.3.2015 : 13

<i>Liabilities</i>	<i>Rs.</i>	<i>Assets</i>	<i>Rs.</i>
Equity share capital	12,00,000	Land-Buildings	20,00,000
10% Pref. shares capital	12,00,000	Plant and Machineries	10,00,000
General Reserve	4,00,000	Furnitutre	3,00,000
Profit and Account	2,00,000	Stock	1,20,000
Creditors	1,00,000	Debtors	1,60,000
Bills Payable	60,000	Bills receivable	60,000
Outstanding expenses	20,000	Prepaid expenses	40,000
		Cash and Bank	1,00,000
		Preliminary expenses	60,000
	<b>31,80,000</b>		<b>31,80,000</b>

Additional Information :

	<i>Rs.</i>
(1) Total sales (cash sale is 20% of total sales) .....	18,00,000
Less : Cost of goods sold .....	9,00,000
Gross Profit .....	9,00,000
Less : Administrative, selling and financial expenses .....	3,00,000
Profit Before Tax .....	6,00,000
Less : Tax .....	3,00,000
Profit after tax .....	3,00,000

- (2) Opening stock was Rs. 1,80,000  
Calculate the following accounting ratios from above information :
- (i) Gross profit ratio
  - (ii) Current ratio
  - (iii) Liquid ratio
  - (iv) Operating ratio
  - (v) Stock turnover ratio
  - (vi) Debtors ratio (360 days to taken for the year)
  - (vii) Rate of return on capital employed.

2 From the following information, prepare cost-sheet 14  
for the year ending 31<sup>st</sup> March, 2015 :

(1) Raw Material	
Opening Stock : .....	40,000
Closing Stock : .....	28,000
Purchases : .....	3,00,000
(2) Sale of scrap of raw materials : .....	2000
(3) Work in progress :	
Opening stock .....	36000
Closing stock .....	40500
(4) Indirect wages .....	20,000
(5) Depreciation :	
Office furniture .....	18,000
Machinery .....	27000
Delivery Van .....	15000
(6) Carriage outward .....	5000
(7) Postage .....	28000
(8) Packing expenses .....	45000
(9) Direct wages .....	2,50,000
(10) Electricity for factory .....	75,000
(11) Carriage inward .....	25,000
(12) Finished goods :	
Opening stock .....	65,000
Closing stock .....	50000
(13) Drawing office salaries .....	25000
(14) Counting house salaries .....	34000
(15) Other office expenees .....	75000
(16) Income tax provision .....	45000
(17) Travelling expenses .....	23000
(18) Sales .....	12,00,000
(19) General manager salary .....	72000

Note: Work-in-progress is valued at prime cost level.

OR

2 The following is the summarised Balance Sheet of  
Shri Mahavir Ltd. as on 31.3.2014 and 31.3.2015 :

14

<i>Liabilities</i>	<i>31.3.'14</i> <i>Rs.</i>	<i>31.3.'15</i> <i>Rs.</i>	<i>Assets</i>	<i>31.3.'14</i> <i>Rs.</i>	<i>31.3.'15</i> <i>Rs.</i>
Equity share capital	6,00,000	7,50,000	Goodwill	40,000	30,000
Pref. share capital	2,00,000	2,00,000	Land and		
General Resrve	1,15,000	1,45,000	Building	3,00,000	4,00,000
Profit and Loss A/c.	1,50,000	1,85,000	Plant and		
Debenture	1,50,000	1,70,000	Machinery	4,45,000	5,08,000
Creditors	1,75,000	1,90,000	Investments	1,50,000	1,75,000
Bills Payable	25,000	35,000	Debtors	1,75,000	2,00,000
Proposed Dividend	60,000	75,000	Stock	2,25,000	3,00,000
Income Tax			Bills Receivable	65,000	50,000
Provision	75,000	85,000	Cash and Bank	1,35,000	1,25,000
			Preliminary Exp.	15,000	12,000
	<b>15,50,000</b>	<b>18,00,000</b>		<b>15,50,000</b>	<b>18,00,000</b>

Additional Information :

- (1) During the year a part of plant and machinery costing Rs. 90,000 (Accumulated depreciation Rs. 40,000) has sold Rs. 48,000. Current year amounted to Rs. 42,000.
- (2) Last year Income tax has paid Rs. 60,000
- (3) Interim dividend paid during the current year Rs. 20,000
- (4) Current year depreciation on Land and Building Rs. 50,000

From the above information prepare :

- (i) A statement showing changes in working capital
- (ii) A fund flow statement

3 Write short note on : (any two)

8

- (i) Factors effecting to determine working capital
- (ii) Advantages of Ratio analysis
- (iii) Importance of Financial Management.

4 Attempt any five :

10

- (i) Name three depreciation methods and explain any one.
- (ii) Discuss advantages of CRM.
- (iii) Prepare a sample BoM for computer.
- (iv) Define term "Project". Differentiate project and operations.
- (v) What is BPR ? How it is different from a fresh development ?
- (vi) Discuss various factors related to ERP package evaluation.

- 5** Do as directed :
- (a) What is ERP ? Discuss characteristics and benefits of ERP. **7**

**OR**

- (a) Write brief note on : Evolution of MRP from Inventory system. **7**
- (b) Write brief note on : O2C cycle (Order to Cash) **6**
- 6** Do as directed :
- (a) Write a brief note on bill passing system. Explain different types of matching. **6**

**OR**

- (a) Prepare a sample PDD (Process Definition Document) for bank account reconciliation process of finance module. **6**
- (b) Write a brief note on ERP implementation life cycle. Differentiate between Configuration and Customization. **6**
-