



A-5703

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

March / April - 2015

**Paper - 104 : Enterprise Resource Planning &
Financial Management**

Time : 3 Hours]

[Total Marks : 70

Instruction :

नीचे दृष्टावेक निशानीवाणी विगतो उत्तरवही पर अवश्य कर्षवी. Fillup strictly the details of signs on your answer book.	Seat No. :
Name of the Examination :	<input type="text"/>
<input type="text" value="M. C. A. (Sem. I)"/>	<input type="text"/>
Name of the Subject :	<input type="text"/>
<input type="text" value="Paper - 104 : Enterprise Resource Plan. & Financ. Mgt."/>	<input type="text"/>
Subject Code No. : <input type="text" value="5"/> <input type="text" value="7"/> <input type="text" value="0"/> <input type="text" value="3"/>	<input type="text"/>
Section No. (1, 2,.....) : <input type="text" value="NIL"/>	<input type="text"/>
	Student's Signature

- 1 Do as directed : 14
- (A) The following is the balance sheet of 10
Shree Vivekanand Ltd., as on 31-3-2014 as under :

Liabilities	Rs.	Assets	Rs.
Equity share capital	2,50,000	Fixed assets	4,80,000
10% pref. share capital	1,00,000	Stock	1,12,500
Reserve and surplus	1,12,500	Debtors	87,500
12% debentures	1,50,000	Bill receivable	25,000
Bank overdraft	25,000	Cash and bank	45,000
Creditors	95,000	Prelimi. exp.	12,500
Bills payable	30,000		
	7,62,500		7,62,500

Additional information :-

- (1) Total sales (cash sales are 20% of credit sales)
Rs. 9,00,000
- (2) Gross Profit : Rs. 3,60,000
- (3) Net profit (before interest and tax) Rs. 2,43,000
- (4) Stock on 1-4-2013 Rs. 1,03,500

(5) Rate of tax 50% from the above information calculate the following ratios for the year ended on 31-3-2014.

- (a) current ratio
- (b) debtors ratio (300 days)
- (c) Net profit ratio
- (d) rate of return on capital employed
- (e) stock turn over ratio.

(B) Write short note on operating ratio. 4

2 Do as Directed : 14

(A) From the following information prepare cost sheet 10
for the year using 31st March, 2014 :

1.	Stock on 1-4-2013	Rs.	
	a. Raw materials	2,00,000	
	b. Finished goods	2,50,000	
	c. Work in progress	<u>2,40,000</u>	6,90,000
2.	carriage inwards		15,000
3.	raw materials purchased		12,00,000
4.	direct wages		4,50,000
5.	repairs of delivery van		30,000
6.	Rent, rates and Infrastructure		
	Factory	50,000	
	Office	25,000	
	Selling and		
	Ware house	<u>45,000</u>	1,20,000
7.	Depreciation :- Machinery	40,000	
	Office furniture	20,000	
	Delivery van	<u>15,000</u>	75,000
8.	Sales of finished goods		26,00,000
9.	Travelling expenses of salesman		12,000
10	Managers salary (4/5 factory, 1/5 office)		50,000

11. Other expenses :			
	Factory	60,000	
	Office	60,000	
	Selling	30,000	
	Warehouse	<u>20,000</u>	1,70,000

12. Stock as on 31-3-2014 :

	Raw materials	1,30,000	
	Work in progress	2,25,000	
	Finished Goods	<u>2,50,000</u>	6,05,000

13. Good will written off 15,000

Note : work in progress is valued at work cost level.

(B) Importance of costing (brief discussion). 4

OR

2 From the following Balance Sheet of Shri Mahavir Ltd. 14

Prepare :

1. statement showing changes in working capital.
2. find flow statement.

Liabilities	31-3-2013	31-3-2014	Assets	31-3-2013	31-3-2014
Equity share capital	3,00,000	4,00,000	Good will	1,15,000	90,000
8% pref. share capital	1,50,000	1,00,000	Land & buildings	2,50,000	1,70,000
General reserve	40,000	70,000	Plant	80,000	2,00,000
Profit and loss a/c	30,000	48,000	Debtors	1,60,000	2,00,000
Creditors	55,000	83,000	Stock	77,000	1,09,000
Bills payable	20,000	16,000	Bills receivable	20,000	20,000
Provision for taxation	40,000	50,000	Cash and bank	25,000	18,000
	6,77,000	8,17,000		6,77,000	8,17,000

Additional information :

1. Depreciation of Rs. 10,000 and Rs. 20,000 has been charged in plant and land and building respectively in 2013-14.
2. Interim dividend of Rs. 20,000 has been paid in 2013-14.
3. Income tax Rs. 35000 has been paid during the year 2013-14.

- 3** Write short notes on : (Any TWO) : **8**
1. Source of finance (any three)
 2. Factor affecting working capital reprieve
 3. Pay back method
 4. Importance of costing.
- 4** Attempt Any TWO : **12**
1. What is ERP ? Discuss advantages and disadvantages of ERP in detail.
 2. "Finance module is the heart of ERP system". Justify.
 3. Discuss P2P (Procurement to Payment) process in detail.
- 5** Attempt Any TWO : **12**
1. Discuss bill passing system in detail. Explain various types of matching in bill passing.
 2. What is BOM ? Explain in detail with proper example.
 3. Discuss different project management tools and techniques.
- 6** Attempt Any FIVE : **10**
1. Discuss any two earning components of salary.
 2. What is dunning in "Receivables" ? What are the next possible activities after dunning ?
 3. Name three depreciation methods and explain any one.
 4. Name basic functions of HR module. Explain any two.
 5. What are different types of inventory ?
 6. What is critical path ? Explain with an example.
 7. Define term "Project". Differentiate project and operations.