

**Goa Vidyaprasarak Mandal's
Gopal Govind Poy Raiturcar College of Commerce and Economics
Ponda – Goa**

**B.C.A. (SEMISTER - III) SUPPLEMENTARY EXAMINATION
MAY/JUNE 2015
INTRODUCTION TO ECONOMICS**

DURATION : 2 HRS

MARKS: 50

INSTRUCTIONS: 1) ALL QUESTIONS ARE COMPULSARY.
2) FIGURES TO RIGHT INDICATE MARKS.

- Q.1) Answer the following (5 x 2)
- 1) What is demand curve?
 - 2) Define Economics.
 - 3) Define wages.
 - 4) What is budgetary constraint?
 - 5) Explain perfectly elastic demand.
- Q.2) Answer the following:
- a) "Economics is a science of choice making" Explain the statement.(5)
 - b) Define demand. Explain with the help of a diagram the inverse relationship between price of the commodity and the quantity demanded. (5)
- OR**
- x) Define individual demand & market demand. Explain the factors determining demand for the commodity. (5)
 - y) Explain in detail the law of diminishing marginal utility. (5)
- Q.3) Answer the following:
- a) With the help of a diagram explain the concept of consumer equilibrium in case of single commodity. (5)
 - b) Explain in detail different types of market. (5)
- OR**
- x) Define elasticity of supply. Explain different type of supply elasticities. (10)
- Q.4) Answer the following:
- a) What is production? Explain the concept of short run production and long run production. (4)
 - b) Explain in brief the Law of returns to scale. (3)
 - c) Explain the concepts of total product, average product and marginal product. (3)

OR

- x) Define production function. Explain its characteristics. (5)
- y) Explain the law of variable proportion. (5)

Q.5) Answer the following

- a) Define rent. Explain the main postulates of Ricardian theory of rent. (5)
- b) Write a note on abstinence theory of interest. (5)

OR

- x) Define wages. Distinguish between nominal wages and real wages. Explain the factors considered to ascertain the real wages. (6)
- y) Explain any two motive behind keeping income in liquid manner. (4)

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**B.C.A. (SEMESTER-III) SUPPLEMENTARY EXAMINATION
MAY/JUNE 2015
MANAGEMENT ACCOUNTING**

DURATION: 2 HRS

MARKS: 50

- INSTRUCTIONS:** 1) ALL QUESTIONS ARE COMPULSORY.
2) FIGURES TO RIGHT INDICATE MARKS.
3) USE OF CALCULATOR IS ALLOWED.

Q.1.A) Answer in one line. (5)

1. What are standard costs?
2. Define management accounting.
3. Give any two points of distinction between management accounting and cost accounting.
4. State any two duties of management accountant.
5. What are fixed costs?

B) Match the pairs. (5)

- | | |
|---------------------|--------------------------|
| A | B |
| 1. Adverse variance | a) Contribution |
| 2. Cost control | b) Sliding scale |
| 3. F + P | c) Total cost |
| 4) Marginal cost | d) Unfavourable variance |
| 5) Flexible Budget | e) Techniques of costing |
| | f) Variable cost |

Q. 2. A) You are given the following information:
At 60% activity. (10)

Production	600 units
Material cost	₹ 100 per unit
Direct wages	₹ 40 per unit
Direct expenses	₹ 10 per unit
Factory overheads	₹ 40,000/- (40% fixed)
Administration overheads	₹ 30,000/- (60% fixed)

From the above data for a 60% activity, prepare budget for a production at 80% and 100% capacity. (Also show the budget details of 60% activity)

OR

Q.2. B) Kamal industries ltd has given the following particulars. You are required to prepare a cash budget for three months ending 31st Dec 2014. (10)

2014	Sales (₹)	Purchases (₹)	Wages (₹)	Overheads (₹)
August	40,000	20,400	7,600	3,800
September	42,000	20,000	7,600	4,200
October	46,000	19,600	8,000	4,600
November	50,000	20,000	8,400	4,800
December	60,000	21,600	9,000	5,000

Other information:

- 10% sales on cash basis
50% of the credit sales are collected next month and the balance in the following month.
- Credit period allowed by suppliers is two months.
- 4/5 of wages are paid in the month itself and 1/5 will be paid in the next month.
- ½ of the overheads paid in the month itself and ½ will be paid in the next month.
- Cash balance on 1st October 2014 is expected to be ₹ 8,000/-.
- Machinery will be installed in August 2014, at a cost of ₹ 1,00,000/-. The monthly installment of ₹ 5,000/- is payable from October onwards.
- Dividend at 10% on preference share capital of ₹ 3,00,000/- will be paid on 1st December 2014.
- Advance to be received on sale of vehicle ₹ 20,000/- in December.
- Income tax (advance) to be paid in December ₹ 5,000/-.

Q.3.A) The following information is obtained from Gulmohar & company Ltd. (10)

Sales (1,00,000 units) = ₹ 1,00,000/-

Variable cost = ₹ 60,000/-

Fixed cost = ₹ 30,000/-

Calculate:

- Profit volume ratio
- Break-even point – Sales value
- Sales to earn a profit of ₹ 15,000/-
- Profit when sales amounted to ₹ 1,40,000/-.

OR

Q.3.B.) Sales of PQR Company are ₹ 9,50,000/-, it has a fixed expense of ₹ 2,30,000/- and their profits are ₹ 1,90,000/- during the period of first six months. If in the next six months company suffers a loss of ₹ 95,000/- (10)

Calculate:-

- P/V ratio, BE point (Sales) and margin of safety for first six months.
- Expected sales volume for the next six months assuming that selling price and fixed expenses remaining unchanged.
- The break-even point and margin of safety for the full year.

Q.4.A) The following data is obtained from the books of "XYZ COMPANY". (10)

Name of the material	Standard		Actual	
	Quantity (uts)	Rate(₹)	Quantity (uts)	Rate (₹)
Alpha	1050	2.00	1100	2.25
Star	1500	3.25	1400	3.50
Zee	2100	3.50	2000	3.75

You are required to calculate:

- Material cost variance
- Material price variance
- Material usage variance

OR

Q.4.B) The standard labour employment and the actual labour engaged in a week for a job are as under.

	Skilled workers	Semi- skilled workers	Unskilled workers
Standard number of workers in gang	32	12	6
Actual number of workers employed	28	18	4
Standard wage rate per hour	3	2	1
Actual wage rate per hour	4	3	2

During the 40 hours working week, the gang produced 1800 labour hours of work. Calculate :-

- Labour cost variance (10)
- Labour rate variance
- Labour efficiency variance

- Q.5.A) i) Write a note on importance of management reporting. (5)
ii) Explain the different types of managerial reports prepared by the business firms. (5)

OR

- Q.5.B) What do you understand by the term "Reporting to management"? Explain the essentials of a good reporting system. (10)

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B.C.A. (Semester - III) Supplementary Examination – May/June 2015

DATABASE MANAGEMENT SYSTEMS

Duration : 2 hours

Marks : 50

Instructions : A.) *All the questions are compulsory.*
B.) *Draw neat diagrams with pencil wherever required.*

- I. 1. State whether the following statements are True or False. (1mk x 5 = 5-mks)
- a) The attribute or combination of attributes that uniquely identifies a row or record is called a primary key.
 - b) ODBC does not provide a standard software interface for accessing DBMS.
 - c) The internal schema defines how and where data are organized in physical data storage.
 - d) Declarative DML is also known as Non-Procedural DML.
 - e) Altering the structure of the database is not an example of DDL.
2. Answer the following. (1mk x 5 = 5 mks)
- a) What is Cascading Rollbacks?
 - b) What is Exclusive Lock?
 - c) What is Domain-Key Normal Form?
 - d) What is Data Mining?
 - e) What are File Oriented Systems?
- II. 1. Explain the Fully Functional Dependency involved in a table. (2 mks)
2. Explain the types of data supported by the Multimedia Database. (3 mks)
3. Explain the Transaction State with the help of a diagram. (5 mks)

- III . 1. Explain the Mobile Databases. (2 mks)
2. Explain the Entity integrity with an appropriate example. (3 mks)
3. Explain the Boyce-Codd Normal Form with an appropriate example. (5 mks)
- IV. 1. Explain the involvement of a multi-valued dependency in a table. (2 mks)
2. Explain the various Database users. (3 mks)
3. Explain that the Modeling on the Physical Level involves adding platform specific detail to the model. (5 mks)
- V. 1. Explain the Database Design Approach. (2 mks)
2. Explain the main features of Database Server. (3 mks)
3. Explain the Network Data Model. (5 mks)
