Subj Subj	ect (ect Ne: 10 actions 1. 2.	GUJARAT TECI MCA - SEMESTER- Code: 610007 Name: Enterprise Resou :30 am - 01:00 pm s: Attempt all questions. Make suitable assumptions will resource to the right indicate for	I • EXAMI	GICAL UNIVE NATION – WINTEI Date Financial Manage Tot	R • 2015 e: 04-01-2016	
Q.1		Define ERP and briefly explain its characteristics. Define Journal. Explain various types of Accounts with examples and discuss Accounting rules of Debit-Credit for the purpose of recording in the Journal.				
Q.2	(a) (b)	Journalize the following transactions in the books of Mr. Yuvraj Singh 2014: January 1: The owner started a business with rupees 20,000/- cash and opens account with State Bank of India and deposited rupees 18,000/- January 2: Raised Bank Loan in Cash rupees 2,000/- January 3: Purchased machinery for cash rupees 1,800/- January 4: Purchased raw-materials for cash rupees 700/- January 5: Salaries paid rupees 2000/- January 6: Sold goods for cash rupees 800/- January 7: Received commission in cash rupees 100/- January 10: Paid Rent for month of January rupees 1,200/- Name all ERP modules. Explain how ERP systems can improve the performance of the organization by integrating the different functional modules. OR				
Q.3	(b) (a)	Define capital Budgeting. E From the following Trial Ba Profit & Loss Account for the Sheet as on that date. Particulars Drawings Furniture & Fittings Business Premises Stock as on 1 January 2014 Debtors Purchases	Debit Balance (Rupees) 5000 2600 22000 18600 110000	. Sachin Patel, prepar	Credit Balance (Rupees) 30000 4200 13300 1000 150000 2000	07 10
		Sales Returns Discounts	2000 1600	Doubtful Debts	600	

Suspense (Difference in Trial Balance)

2000

4000

9000

2200 1800

800 201600

Taxes and Insurances

General Expenses

Salaries Commission

Carriage Bad Debts

1

500

201600

		Adjustments:				
		Stock on hand on 31 st December 2014 was estimated at rupees 20,000				
		(ii) Rent rupees 300 is still due from the tenant				
		(iii) Salaries rupees 750 are as yet unpaid				
		(iv) Write off Bad Debts rupees 600				
		(v) Depreciate business premise by rupees 300 and furniture and fitting by				
		266 rupees				
		(vi) Make a provision for 5 % on Debtors for bad and doubtful debts and a				
		provision of 2 % for Discounts				
		(vii) Allow interest on capital at 5% and carry forward rupees 700 for unexpired insurance				
		(viii) The manager is entitled to a commission of 10% on profits remaining after charging his commission.				
	(b)	Explain the reasons for failure of ERP implementation.	04			
	(6)	OR	٠.			
Q.3	(a)	Discuss advantages and limitations of Ratio Analysis? 07				
	(b)	· · · · · · · · · · · · · · · · · · ·				
Q.4	(a)	Discuss Break Even Point Analysis.	07			
	(a) (b)	What do you understand by Standard Costing? Explain its advantages and	07			
	(0)	disadvantages in detail.				
		OR				
Q.4	(a)	aplain three reasons responsible for depreciation of an asset. Discuss any one 07				
	` ′	method for calculating depreciation with a suitable example.				
	(b)	State the difference between: 07				
		(1) Profit & Loss Account and Balance Sheet (2) Fixed Costs and Variable				
		Costs				
Q.5	(a)	What is a Budget? What is budgetary control? Discuss the advantages &				
Ų.S	(a)	limitations of Budgetary control system.				
	(b)	What is OLAP? Explain the different styles of OLAP.				
	(6)	OR	0,			
Q.5	(a)	Discuss the business benefits of Supply chain management. 07				
V.	(b)	Explain (i) NPV and (ii) ARR methods of project management with critical				
	()	justifications.	07			
