

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2019-2020 and thereafter)
SUBJECT CODE: 19CM/AC/CF45
B.Com DEGREE END SEMESTER EXAMINATION APRIL 2021
FOURTH SEMESTER

COURSE: ALLIED CORE
PAPER: COMPUTER APPLICATION IN FINANCE
TIME: 90 MINUTES

MAX. MARKS: 50

Section A

Answer all the questions:

(3x2=6)

1. What is a group in Tally ERP 9?
2. Using MsExcel calculate the gross profit ratio from the following figures:

Particulars	Amount
Sales	1,00,000
Sales return	10,000
Opening stock	20,000
Purchases	60,000
Purchases returns	15,000
Closing stock	5,000

3. List down any four tools of financial analysis.

Section B

Answer any three questions:

(3x8 =24)

4. MSM Ltd has 80,000 to invest. It has two attractive proposals at hand for consideration. The alternatives are as follows:

Particulars	Proposal X	Proposal Y
Investment	80,000	80,000
Cash Inflows – Year 1	32,000	30,000
Year 2	32,000	30,000
Year 3	36,000	30,000
Year 4	-	10,000

- a) Using MsExcel, calculate the pay-back method and recommend the best proposal
 - b) Would your decision be different if proposal Y has Rs, 40,000 in the third year instead of Rs 30,000 inflow?
5. With the following data for 60% activity, prepare a budget at 80% activity.
Production at 60% capacity – 600 units
Materials – Rs 100 per unit
Labour – Rs 40 per unit
Direct expenses – Rs 10 per unit
Factory expenses – Rs 40,000 (40% fixed)
Administration expenses – Rs 30,000 (60% fixed)
 6. Discuss the advantages of using MsExcel software in analyzing the various financial techniques.
 7. What is a Pivot table? Enumerate on the uses of pivot table with an example.

Section C

Answer any one question:

(1x20=20)

8.i) From the following profit and loss account of Maya Industries, Prepare a comparative income statement using MsExcel.

Profit and Loss Account (Rupees in lakhs)

Particulars	2009	2010	Particulars	2009	2010
To cost of goods sold	500	640	By sales	700	900
Administrative expenses	20	20			
Selling expenses	30	40			
To Net Profit	150	200			
	700	900		700	900

ii) From the following data calculate the cash position at the end of April, May and June 1998 using MsExcel.

Month	Sales	Purchase	Wages	Sales expenses
February	1,20,000	80,000	10,000	7,000
March	1,30,000	98,000	12,000	9,000
April	70,000	1,00,000	8,000	5,000
May	1,16,000	1,03,000	10,000	10,000
June	85,000	80,000	8,000	6,000

Additional information:

- Sales 10% realized in a month of sales, balance equally realized in two subsequent months.
- Purchases: Creditors are paid in the month following the month of supply
- Wages: 20% paid in arrears in the following month
- Sundry expenses paid in the month itself.
- Income tax Rs 20,000 paid in June
- Dividend Rs 12,000 payable in June
- Income from investments Rs 2,000 received in March and September
- Cash balance on hand as on 1-04-98 Rs 40,000

9. a) What is Tally ERP 9 and explain its features.

b) Explain in detail the steps to create a company in Tally ERP 9.
