PG/II/COMM/VIII/08(Pr.) /1st.H.(Set-08)

2008

COMMERCE

(*Computer Applications and e-Commerce*)

PAPER— VIII

FIRST HALF

(*Computer Applications*)

(Practical)

Full Marks : 50

Time : 2 hours

The figures in the right-hand margin indicate marks

SET—08

1. Consider a database file deposit.dbf having following fields :

    Account_no, Amount and Name of different customers. Now write FOXPRO/MS-Access command for following tasks.

    (*i*) Delete all records having amount > Rs. 15,000.

(*ii*) List names of customers having amount > Rs. 15,000 and less than Rs. 20,000.

(*iii*) Sort the deposit.dbf file on Name field.   15

2. (*a*) Calculate NPV and IRR of the following two projects and comment on the acceptability of the projects.

	Project *X*	Project *Y*
Initial Investment	Rs. 40,00,000	Rs. 50,00,000
Cost of Capital	10%	12%
Net operating cash flow at the end of :		
1st year	15,00,000	19,00,000
2nd year	18,00,000	21,00,000
3rd year	21,000	20,00,000
4th year	22,000	25,00,000

(*b*) Design a standard mark-sheet in MS-Word. 8 + 7

3. Create a company using your name in Tally accounting package and assume that your company is an assembler of T.V. sets.

The following is the stock position of various parts :

Raw Materials	Rs.	Rs.
Box — 10 Pieces @ Rs. 1,000	10,000	
Picture Tube— 5 Pieces @ Rs. 5000	25,000	
Switch (composite)— 12 Pieces @ Rs. 500	6,000	
Sound System— 8 Pieces @ Rs. 2000	16,000	
IC Board — 10 Pieces @ Rs. 800	8,000	
Electric chord — 50 Meters @ Rs. 22	1,100	66,100
Finished Goods		
TV sets		Nil

Assembling a complete set requires 1 piece each of the parts with the only exception that Electric chord of 5 meters is required for each set.

Assume that labour charge and overhead costs amount to 40% and 20% respectively of the material cost.

(*Turn Over*)

Perform the following :

(i) Compute the effective cost per unit of TV set. Assume that 2 pieces of TV sets were assembled during a week.

(ii) Display the stock position under LIFO method.   8 + 2

[Viva— 10 Marks]