MODEL QUESTION PAPER
Second Semester M. Com Degree Examination
2.3. IT APPLICATIONS IN COMMERCE

Practical examination

Time 1 hr

(Answer any two question Each carries a weight of 6)

1. Information about Sunrise Ltd ‘s capacity and expenses for the next year is given below. Prepare a flexible budget with the help of a spreadsheet showing cost and profit at 90% and 70% capacity utilization levels

Sales @80% capacity (units ) 640000.
Selling price per unit Rs 120
Direct material Rs 20/unit
Direct labour Rs 25/unit
Direct expenses Rs 10/unit
Fixed production overheads rs 40000 Per month
Fixed administrative Overheads Rs 80000 Per month
Fixed selling and distribution overheads rs 120000 per month
Variable production over heads 5% of sales
Variable Administration Overheads 3% of sales
Variable selling Overheads 2% of sales

2. A company’s monthly requirement of A raw material ZX123 is 1800Kg. The cost of processing order is Rs 20 and carrying cost is 10% p a. the price of the material is Rs 200 per Kg. Using spread sheet 1. Find EOQ 2. Show graphically how EOQ minimizes overheads.

3. Construct a sales database in RDBMS containing product Table, Sales table and customer table.
Product table contains product particulars. Sales table contains sales particulars and customer table contains customer details. Add data to the tables and extract the following information through queries
1. Sales made during the month of January
2. Sales of a particular product during the month of January
3. Sales exceeding Rs 1,00,000 showing product and customer particulars

(Total weights 6x2=12)