



MANIPAL UNIVERSITY

FIRST YEAR M. PHARM. DEGREE EXAMINATION - JULY 2017
SUBJECT: MANAGERIAL ECONOMICS AND FINANCIAL MANAGEMENT (PAD 602T)
(SPECIALIZATION: PHARM. ADMINISTRATION)
(2014 REGULATION)
Wednesday, July 26, 2017 (10.00 - 13.00 Hrs.)

Marks: 100

Duration: 180 mins.

Answer ALL the questions:

- 1) The following is the Balance Sheet of P Ltd. as on 31-12-2015 and 31-12-2016: (10)

	2015	2016		2015	2016
Share Capital	70,000	90,000	Goodwill	10,000	6,000
Debentures	30,000	20,000	Plant	25,000	40,000
Creditors	8,000	10,000	Stock	18,000	30,000
Provision for doubtful debts	3,000	5,000	Debtors	15,000	30,000
Profit & Loss A/c	10,000	18,000	Cash	33,000	37,000
			Prelim. Exp	20,000	---
	1,21,000	1,43,000		1,21,000	1,43,000

Information:

- i) Tax and dividend were paid Rs.5,000 and 6,000 respectively
ii) A part of the plant was sold for Rs.5,000
Prepare cash flow statement.

- 2) Prepare Cash A/c from the following details: (10)

April 01	Cash in hand 17,600
April 03	Purchased Goods for cash from Rena 7,500
April 06	Sold Goods to Rohan 6,000
April 10	Wages paid in cash 500
April 15	Cash paid to Neena 3,500
April 17	Cash Sales 10,000
April 19	Commission paid 700
April 21	Cash received from Teena 1,500
April 25	Furniture Purchased for cash 1,700
April 30	Paid Electricity bill in cash 1,300

- 3) Write Journal Entries for the transactions: (10)

8 th May :	Mr. Santosh commenced business with a capital of 1,00,000
10 th May :	Purchased machinery for Rs. 25,000 from ABC Ltd. on credit
15 th May :	Paid ABC Ltd the amount due and settled the account
20 th May :	Sold Goods for Cash Rs. 6,000
30 th May :	Paid salary Rs. 10,000

- 4) From the following details and additional information, prepare a trading and profit and loss account for the year ended 31 March 2017. (10)

Details as at 31 March 2017:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Taxes paid	90,000	Debtors	321,000
Net sales	930,000	Travelling Expenses	11,000
Net purchases	320,000	Cash in hand	20,000
Stock (1-4-2016)	30,000	Cash at bank	134,000
Salaries & wages	180,000	Plant & Machinery	420,000
Rent & rates	140,000	Furniture	97,600
Water & electricity	21,000	Capital	700,000
Creditors	119,600	Drawings	15,000
Bank loan	170,000	Building	300,000

Additional information:

- (a) Closing stock amounted to Rs. 70,000.
 (b) Depreciate
 - Plant & machinery @ 10% on book value.
 - Furniture & fittings @ 8% on book value
 (c) Outstanding expenses: Wages Rs. 8,000; Water & electricity Rs. 3,000.
 (d) Prepaid expenses: Rent & rates Rs. 14,000; Insurance Rs. 25,000.

5) Prepare Trial Balance from the following details: (10)

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Discounts Received	530000	Rent & Rates	710000
Sales Returns	720000	Cash	90000
Bills receivable	550000	Stock as at 1 April 2016	1970000
Debtors	4110000	Wages	50000
Purchases	10370000	Taxes Paid	260000
Drawings	2760000	Discounts Allowed	290000
Salaries	3250000	Purchase Returns	360000
Office furniture	800000	Bills Payable	380000
Delivery van	960000	Bank overdraft	1090000
Miscellaneous expenses	420000	Creditors	2070000
Sales	17630000	Capital as at 1 April 2016	5200000

6) A Company considering an investment proposal to install a new machinery at a cost of Rs.5,00,000. (10)

YEAR	Cash flow (Rs.)
1	2,00,000
2	1,16,000
3	1,20,000
4	1,35,000
5	2,10,000

Compute the following:

- i) Net present value at 10% discount rate
 ii) Payback period
 iii) ARR

7) Explain types of forecasting methods. (10)

8) Distinguish between Urgent and postponable costs and past and future costs. (10)

9. Write Short notes on:

- 9A) Scope of managerial economics. (5)
9B) Capital budget. (5)

10. Write briefly on the following:

- 10A) General considerations for formulating the price policy. (5)
10B) Variants of perfect competition. (5)

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MANIPAL UNIVERSITY

FIRST YEAR M. PHARM. DEGREE EXAMINATION - JULY 2017
SUBJECT: REGULATORY ENVIRONMENT AND INTELLECTUAL PROPERTY RIGHTS (PAD
601T)

(SPECIALIZATION: PHARMACEUTICAL ADMINISTRATION)
(2014 REGULATION)

Monday, July 24, 2017 (10.00 - 13.00 Hrs.)

Marks: 100

Duration: 180 mins.

Answer ALL the questions:

- 1) What are the various components of Intellectual Property Rights? Enlist. Explain Copyrights and Trademarks with relevant examples. (10)
- 2) Schematically, explain patent filing procedure in India highlighting requirement at each stage of filing. (10)
- 3) Explain various stages of Patent Cooperation Treaty. Add a note on advantages of Patent Cooperation Treaty. (10)
- 4) Discuss various ways by which a manufacturer can file for marketing of generic drugs, emphasizing on para IV filing. (10)
- 5) What is the importance of Patent Search? Discuss types of patent search. (10)
- 6) Discuss how drug regulations emerged in various parts of the world. (10)
- 7) Explain steps involved in drug discovery and development process highlighting each stage of discovery and development. (10)
- 8) Explain strategies involved in implementing the National Pharmaceutical Policy in India. (10)

9. Write Short notes on:

- 9A) Objectives of GLP, GMP and GCP. (5)
- 9B) Regulatory scenario for Medical devices in India. (5)

10. Write briefly on the following:

- 10A) ICH guidelines. (5)
- 10B) Budapest Treaty. (5)