F–1880

Sub. Code
7MCC1C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

First Semester

Common with Computer Applications

MANAGEMENT PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. What is management?

2. What are the qualities of a manager?

3. What is the difference between risk and uncertainty?

4. What are the advantages of planning?

5. Define decentralization.

6. What is the significance of informal organisations?

7. What is the difference between morale and motivation?

8. What is the importance of communication in an organization?

9. What is Strategic change?

10. What is competency in an organization?

Part B $(5 \times 5 = 25)$

Answer **all** questions, choosing either (a) or (b).

11. (a) Why management is considered as a profession?

Or

(b) Write the contribution of F.W.Taylor to management.

12. (a) Explain briefly the steps in planning process.

Or

(b) Write the decision-making process in management.

13. (a) Explain briefly the principles of organization.

Or

(b) What are the barriers to effective delegation of authority?

14. (a) What are the functions of direction?

Or

(b) Explain briefly the types of performance appraisal.

15. (a) What are the factors influencing merger and acquisition?

Or

(b) What are the different types of strategic leadership?

Part C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Explain the principles of management prefunded by Henry Fayol.

2 **F–1880**

17. Define planning. Discuss different types of planning.

18. Elucidate the types of organization structure.

19. Describe the process of controlling in management.

20. What is Total Quality Management? What are its elements?

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3 **F–1880**

F–1881

Sub. Code
7MCC1C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

First Semester

Commerce with Computer Application

FINANCIAL ACCOUNTING AND REPORTING

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Section A $(10 \times 2 = 20)$

Answer **all** questions.

1. What is money measurement concept?

2. State any four Accounting Standards.

3. Distinguish between Provisions and Reserve.

4. Name any four methods of depreciation.

5. What are the expenses shown in post-incorporation period only?

6. What is under subscription and over subscription?

7. Define debenture.

8. What is interim dividend?

9. What is internal reconstruction?

10. What do you mean by absorption?

Section B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What are the types of accounting standards?

Or

(b) What are the accounting conventions?

12. (a) From the following Prepare Trading, Profit and loss account for the year 2016.

Particulars	Rs.	Particulars	Rs.
Premises	20,000	Discount (Cr)	2,000
Opening stock	22,000	Tax and Insurance	2,000
Debtors	18,600	General expenses	4,000
Rent from Tenants	1,000	Salaries	9,000
Purchases	1,10,000	Commission (Dr)	2,200
Sales	1,50,000	Carriage on purchase	1,800
Sales return	2,000	Reserve for bad debts	600
Discount (Dr)	1,100	Bad debts	800

Adjustments :

(i) Closing Stock Rs.20,000;

(ii) Rent to be paid Rs.300;

(iii) Write off bad debts Rs.600;

(iv) Depreciate premises at 5%;

(v) Prepaid Insurance Rs.700.

Or

(b) An asset was purchased for Rs.25,000. Depreciation is to be provided annually according to straight line method. The useful life of the asset is 10 years and the residual value is Rs.5,000.

You are required to find out the rate of depreciation and prepare asset account for the first 3 years.

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13. (a) Distinguish between balance sheet and statement of affairs.

Or

(b) From the following information ascertain :

Opening stock (i.e. on 1.1.2016)	?
Purchases made during 2016	2,50,000
Sales made during 2016	3,25,000
Stock on 31.12.2016	60,000
Wages	3,000
Rate of Gross profit on cost	25%

14. (a) X Ltd. forfeited 30 shares of Rs.10 each fully called up, held by Ram for non-payment of allotment money of Rs.3 per share and first call of Rs.4 per share. He had paid the application money of Rs.3 per share these shares were re issued to Raja for Rs.8 per share. Give journal entries.

Or

(b) What are the methods of Valuation of Shares?

15. (a) From the following information calculate the Value of goodwill according to Super profit method at 5 years purchase

Average capital employed in the business Rs.6,00,000.

Net trading profit of the concern for the past 3 years

Rs.1,00,000, Rs.1,20,000 and Rs.1,70,000.

Rate of Interest expected from Capital having regard to the risk involved 15%

Fair remuneration to the proprietor for the services Rs.24,000 per annum.

Or

3

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(b) From the following particulars calculate Value per Equity share:

2,000, 9% Preference shares of Rs.100 each Rs.2,00,000

50,000 Equity shares of Rs.10 each, Rs.8 per share paid up Rs.4,00,000

Expected profits per year before tax Rs.2,18,000

Rate of tax 50%

Transfer to General Reserve every year 20% of the profit

Normal rate of earnings 15%.

Section C (3 × 10 = 30)

Answer any **three** questions.

16. CL Ltd. issued 2,00,000 shares of Rs. 10 each, terms of payment being

Rs.3 on application

Rs.2 on allotment and

Rs.4 on first and final call

The company received applications for 2,80,000 shares. Pro-rata allotment was made on the application for 2,50,000 shares.

Give Journal entries assuming that an applicant who was allotted 100 shares did not pay 'Allotment and call' money.

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17. From the following balances as at 31st December 2008, prepare a Trading, Profit and loss account and Balance sheet

Particulars	Rs.	Particulars	Rs.
Salaries	5,500	Creditors	9,500
Rent	1,300	Sales	32,000
Cash	1,000	Capital	35,000
Debtors	40,000	Loans	10,000
Trade Expense	600		
Furniture	5,000		
Purchases	25,000		
Advances	2,500		
Bank balance	5,600		
	86,500		86,500

Adjustments:

(a) Closing Stock Rs.9,000

(b) Salary Outstanding Rs.500

(c) Depreciate furniture at 10%

(d) Interest on Capital allowed 15 %

(e) Prepaid rent Rs.100

18. On 1st January 2017, A Company issued Rs.1,50,000, 10% debentures at a premium of 10% repayable in 5 years at par. The interest is payable half yearly on 30th June and 31st December every year. On 31st December 2017, the company redeemed Rs.15,000 debenture out of capital by drawing a lot. You are required to pass journal entries in the books of a company.

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19. New Man Ltd was incorporated on 1ˢᵗ Jan 2016 with an authorized capital of 5000 equity shares of Rs. 10 each to take over the running business of Brown Bros. as from 1ˢᵗ Oct 2015.

The following is the summarized Profit and loss account for the year ended 30ᵗʰ September 2016.

Sales

1ˢᵗ October 2015 to 31ˢᵗ December 2016	6,000	
1ˢᵗ January 2016 to 30ᵗʰ September 2016	19,000	25,000
Cost of sales for the year	16,000	
Administrative expenses	1,768	
Selling commission	875	
Goodwill written off	200	
Interest to vendors (loan repaid on 1ˢᵗ Feb. 2016)	373	
Distribution expenses (60% variable)	1,250	
Preliminary expenses written off	330	
Debenture interest	320	
Depreciation	444	
Director's fees	100	21,660
Net profit		3,340

The company deals in one type of product the unit cost of sales was reduced by 10% in post incorporation period as compared to the pre-incorporation period in the year.

You are required to prepare a statement apportioning the net profit amount between pre and post incorporation periods showing the basis of apportionments.

6

F–1881

20. The summarized balance sheet of Gery Ltd. and Reny Ltd. as on 31st March was as follows :

Balance Sheet

Liabilities	Gery	Reny	Assets	Gery	Reny
Issued capital			Goodwill	-	60,000
shares of 10 each	4,00,000	3,00,000	Fixed assets	3,00,000	1,20,000
Creditors	40,000	1,20,000	Current asset	2,10,000	1,40,000
Profit and loss a/c	70,000	-	Profit and loss		
			account	-	1,00,000
	5,10,000	4,20,000		5,10,000	4,20,000

Gery Ltd. resolved to take over the business of Reny Ltd. with effect from April 1st. The Shareholder of the latter company agreed to accept shares in the former company on the basis that shares of Gery Ltd. were worth Rs. 12 each and the shares of Reny Ltd. were worth Rs. 5 each. The purchasing company took over the fixed assets of Reny Ltd. together with the current assets and was not required to pay the liabilities.

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F–1881

F–1883

Sub. Code
7MCC2C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Second Semester

Commerce with Computer Application

BUSINESS RESEARCH METHODOLOGY

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(10 \times 2 = 20)$

Answer **all** questions.

1.   What is meant by research gap?

2.   Why computers are considered as important in research?

3.   Define sampling.

4.   What is an electronic source?

5.   How far computer assisted data analysis is important for research?

6.   What is a pilot study?

7.   Write any two applications of χ^2 - distribution.

8.   What do you mean by alternative hypothesis?

9.   Distinguish between interpretation and inference.

10.   What is the significance of report writing?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) How will you formulate research problem?

Or

(b) What is null hypothesis? Give an example.

12. (a) Distinguish between primary and secondary data.

Or

(b) Determine the sample size using the formula for the standard error of proportion given that

(i) Level of precision = ± 0.05

(ii) Confidence level = 95% and

(iii) Estimate of population proportion = 64%.

13. (a) What are scaling techniques?

Or

(b) Explain 'Likert Scale' with an example.

14. (a) In a cross breading experiment with plants at certain species 240 offspring were classified into four classes with respect to the structure of their leaves as follows :

Class :	I	II	III	IV	Total
Frequency :	21	127	40	52	240

According to theory of heredity the probabilities of the fair classes should be in the ratio 1:9:3:3 are these data consistent with theory? (Use 5% value of χ^2 for 3 d.f = 7.82).

Or

2

(b) For the Republic Day parade, NCC cadets of almost uniform heights are required. The authorities stipulate that the S.D. should not be more than 3.0 cm. they took a sample of 10 cadets from a college and their heights are shown below:

Cadet No :   1   2   3   4   5

Height (c.m) : 173   165   169   172   166

Cadet No :   6   7   8   9   10

Height (c.m) : 164   176   172   168   174

Will the authorities accept the cadets from the college? Test at 5% level of significance.

15. (a) What are the basic requisites of a good report?

Or

(b) What are the steps to a successful research report?

Part C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Define research. Describe the types of research.

17. Describe the different methods of data collection.

18. What is tabulation of data? Explain briefly the types of tabulation.

3   **F–1883**

19. The table given below shows the data obtained during outbreak of smallpox.

	Attacked	Not Attacked	Total
Vaccinated	31	469	500
Not Vaccinated	185	1,315	1,500
Total	216	1,784	2,000

Test the effectiveness of vaccination in preventing the attack from smallpox. Test your result with the help of χ^2 at 5% level of significance.

20. Elucidate the contents of a research report.

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4

F–1883

F–1884	Sub. Code
	7MCC2C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Second Semester

Commerce with Computer Application

FINANCIAL MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What are the objectives of financial management?

2.   Define time value of money.

3.   What are the components of cost of capital?

4.   What do you mean by capital structure?

5.   Write a note on pay back period method.

6.   What is operating leverage?

7.   Define Working Capital.

8. What is Receivables management?

9. Write a note on MM approach.

10. Classify the different forms of dividend.

Part B (5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) Write down the scope of Financial Management.

Or

(b) Explain the functions of Finance Manager.

12. (a) A firm issues debentures of Rs.1,00,000 and realises Rs.98,000 after allowing 2% commission to brokers. The Debentures are due for maturity at the end of 10th year at par. Calculate cost of debt.

Or

(b) D Ltd has equity share capital of Rs.12,00,000 divided into shares of Rs.100 each. It wishes to raise further Rs.6,00,000 for expansion-cum-modernisation scheme. The company plans the following financing alternatives:

Plan A – By issuing equity shares only

Plan B – By raising term loan only at 10% p.a.

You are required to suggest the best alternative assuming that the estimated EBIT after expansion is Rs.2,25,000 and corporate rate of tax is 40%.

2   **F–1884**

13. (a) A project costs Rs.20 lakh and yields annually a profit of Rs.3 lakh after depreciation at $12\frac{1}{2}$% but before tax at 50%. Calculate payback period.

Or

(b) B Ltd has a choice of the following three financial plans:

	Plan I	Plan II	Plan III
	Rs.	Rs.	Rs.
Equity Share capital	6 lakh	5 lakh	2 lakh
10% Debentures	4 lakh	5 lakh	8 lakh
EBIT	2.5 lakh	2.5 lakh	2.5 lakh

You are required to ascertain the financial leverage in each case and interpret it.

14. (a) R Ltd requires to estimate its working capital requirements from the following data:

Projected annual sales   Rs.9,00,000

Percentage of Net profit to cost of sales   20%

Average credit allowed to debtors   1 month

Average credit allowed by creditors $2\frac{1}{2}$ months

Average stock carrying   2 months

Add 10% to allow for contingencies.

Or

(b) Find out EOQ from the following particulars:

Annual usage: Rs.1,20,000

Cost of placing and receiving one order : Rs.60

Annual carrying cost = 10% of inventory value.

F–1884

15. (a) Explain Walter's Model.

Or

(b) D Ltd. gives you the following information:

EPS : Rs.45

Cost of capital : 18%

Return on investment : 18%

Ascertain the market value per share using Gordon's Model, if the payout is

(i) 30%

(ii) 60%

Part C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Explain the sources of long term finance.

17. A new project requires an investment of Rs.12,00,000. Two alternative methods of financing are under consideration:

(a) Issue of equity shares of Rs.10 each for Rs.12,00,000.

(b) Issue of equity shares of Rs.10 each for Rs.8,00,000 and issue of 15% debentures for Rs.4,00,000.

Find out the indifference level of EBIT assuming a tax rate of 35%.

4

F–1884

18. From the following, prepare income statement for company Joe and Terry.

	Joe Co.,	Terry Co.,
Financial leverage	3 : 1	4 : 1
Interest (Rs)	30,000	90,000
Operating leverage	4 : 1	5 : 1
Variable cost as a % of sales	70%	60%
Income tax	50%	50%

19. From the following information prepare a statement showing the estimated working capital requirements.

Budgeted sales – Rs.2,60,000 p.a.

Analysis of cost and profit of each unit.

	Rs.
Raw materials	3
Labour	4
Overheads	2
Profit	1
Selling price per unit	10

5

F–1884

It is estimated that

(a) Pending use, raw materials are carried in stock for three weeks and finished goods for two weeks.

(b) Factory processing will take 3 weeks.

(c) Suppliers will give five weeks and customers will require eight weeks credit.

It may be assumed that production and overheads accrue evenly throughout the year.

20. Explain the factors influencing dividend policy.

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6

F–1885

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Second Semester

Commerce with Computer Application

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define Management Accounting.

2. Write any two objectives of Management Accounting.

3. What do you mean by Financial statements?

4. What are the uses of Financial statements?

5. What is Ratio Analysis?

6. What is Working capital?

7. Write the meaning of the term "Cash flow".

8. What is Budget?

9. What is Marginal costing?

10. What do you mean by "Margin of safety"?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What are the functions of Management Accounting? Explain.

Or

(b) The following are the income statement of Jegun Ltd, for the year ending 31st December 2015 and 2016. You are required to prepare a comparative income statement for the two years

Particulars	31.12.2015	31.12.2017
	Rs.	Rs.
Net sales	10,00,000	12,00,000
Cost of goods sold	5,50,000	6,05,000
Operating expenses :		
Administration	80,000	1,00,000
Selling	60,000	80,000
Non-operating expenses :		
Interest	40,000	50,000
Income-tax	50,000	80,000

12. (a) Explain the importance of Ratio analysis.

Or

(b) The following is the Balance Sheet of a company as on 31st March 2017

Liabilities	Rs.	Assets	Rs.
Share capital	2,00,000	Land and Buildings	1,40,000
Profit and loss a/c	30,000	Plant and Machinery	3,50,000
General Reserve	40,000	Stock	2,00,000
12% debentures	4,20,000	Sundry debtors	1,00,000
Sundry creditors	1,00,000	Bills Receivable	10,000
Bills payable	50,000	Cash at bank	40,000
	8,40,000		8,40,000

2

F–1885

Calculate :

(i)   current ratio

(ii)   quick ratio

(iii) capital gearing ratio

(iv)   debt to equity ratio.

13. (a) From the following Balance Sheets of the company for the year ended 31st December 2016 and 2017. Prepare Fund flow statement

Liabilities	31.12.2016	31.12.2017	Assets	31.12.2016	31.12.2017
	Rs.	Rs.		Rs.	Rs.
Share			Plant and		
capital	3,00,000	4,00,000	Machinery	50,000	60,000
Creditors	1,00,000	70,000	Furniture	10,000	15,000
Profit and			Stocks	85,000	1,05,000
loss a/c	15,000	30,000	Debtors	1,60,000	1,50,000
			Cash	1,10,000	1,70,000
	4,15,000	5,00,000		4,15,000	5,00,000

Or

(b) After taking into consideration the under mentioned items, Jeyanth Ltd, made a Net profit of Rs.1,00,000 for the year ended 31st December 2009.

	Rs.
Loss on sale of machinery	10,000
Depreciation on building	4,000
Depreciation on Machinery	5,000
Preliminary expenses written off	5,000
Provision for taxation	10,000
Goodwill written off	5,000
Gain on sale of buildings	8,000

Find out cash from operations.

3

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14. (a) Explain the merits and limitations of budgetary control.

Or

(b) Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for 50% capacity.

Materials Rs.150 p.unit

Labour Rs.50 p.unit

Variable expenses (direct) Rs.10 p.unit

Administrative expenses (50% fixed) Rs.40,000

Selling and distribution expenses (60% fixed) Rs.50,000

Present production (50% activity) 1,000 units.

15. (a) Vaigai Ltd, presents the following results for one year.

Calculate :

P/V ratio,

BEP and margin of safety

Sales   Rs.2,00,000

Variable costs   Rs.1,20,000

Fixed costs   Rs.50,000

Net profit   Rs.30,000.

Or

(b) From the following data, calculate :

(i)   P/V ratio

(ii) Profit when sales are Rs.20,000

(iii) New break even point if selling price is reduced by 20%

Fixed expenses   Rs.4,000

Break-even point   Rs.10,000.

4

F–1885

Part C   (3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between Financial accounting and Management accounting.

17. Current ratio = 2.8

    Acid-test ratio = 1.5

    Working capital = Rs.1,62,000

    Calculate :

    (a) Current assets

    (b) Current liabilities

    (c) Liquid assets

    (d) Stock.

18. From the following Balance Sheet of a concern, prepare a Funds flow statement

Liabilities	2016	2017	Assets	2016	2017
	Rs.	Rs.		Rs.	Rs.
Share			Goodwill	30,000	25,000
capital	60,000	65,000	Plant and		
Profit and			Machinery	60,000	50,000
loss a/c	34,000	26,000	Current		
Current			Assets	16,000	19,000
liabilities	12,000	3,000			
	1,06,000	94,000		1,06,000	94,000

    Additional Information :

    (a) Depreciation of Rs.20,000 on Plant and Machinery was charged to Profit and loss account

    (b) Dividends of Rs.12,000 were paid during the year.

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19. From the following forecasts of Income and Expenditure prepare a cash budget for the three months commencing 1st June 2011 when the bank balance was Rs.1,00,000

Month	Sales	Purchases	Wages	Factory	Administration and selling expenses
	Rs.	Rs.	Rs.	Rs.	Rs.
April	80,000	41,000	5,600	3,900	10,000
May	76,500	40,500	5,450	4,200	14,000
June	78,500	38,500	5,400	5,100	15,000
July	90,000	37,000	4,800	5,100	17,000
August	95,000	35,000	4,700	6,000	13,000

A Sales commission of 5 percent on sales, due two months after sales, is payable in addition to selling expenses. Plant valued at Rs.65,000 will be purchased and paid for in August and the dividend for the last financial year of Rs.15,000 will be paid in July, There is a two month credit period allowed to customers and received from suppliers. The wages, F. expenses and A and selling expenses are payable in the following month.

20. The Reliance Battery company furnishes you the following Information :

	First-half	Second-half
	Rs.	Rs.
Sales	8,10,000	10,26,000
Profit earned	21,600	64,800

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F–1885

From the above you are required to compute the following assuming that the fixed cost remains the same in both the periods

(a)   P/V ratio

(b)   Fixed cost

(c)   The amount of profit or loss where sales are Rs.6,48,000

(d)   The amount of sales required to earn a profit of Rs.1,08,000.

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F–1886

M.Com.(CA) DEGREE EXAMINATION, APRIL 2019

Second Semester

Commerce with Computer Application

E-BUSINESS – MODELS AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define e-business.

2. What is C2B?

3. What is e-payment?

4. What is cryptography?

5. Distinguish between push and pull advertising.

6. What is online catalog?

7. What is NEFT?

8. What are the uses of e-cheque?

9. List out the benefits of EDI.

10. What is e-supply chain management?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the future trends in B2B market place.

Or

(b) Explain briefly the G2B.

12. (a) Write brief notes on (i) Smart card (ii) Payment Security

Or

(b) Explain the reasons for growth of e-commerce.

13. (a) Distinguish between online catalogs and paper catalogs

Or

(b) Write a note on Interactive Ad strategies.

14. (a) What is Tele banking? Explain its features

Or

(b) Explain the features of e-cash.

15. (a) What are the applications of EDI

Or

(b) Define BPR and explain how it is used in e-business.

2 **F–1886**

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the features and significance of G2G.

17. Explain the classifications of Intruders.

18. Describe the pros and cons of e-advertising.

19. Describe the status of e-banking in India.

20. Elucidate EDI

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F–1887	Sub. Code
	7MCC2E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Second Semester

Commerce With Computer Application

Elective - DATA BASE MANAGEMENT SYSTEM

(CBCS – 2017 onwards)

Time : 3 Hours　　　　　　　　　　Maximum : 75 Marks

Part A　　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1. What is Database Management System (DBMS)?

2. What are DDL and DML?

3. What are the integrity constraints?

4. What is logical database design?

5. What you mean by outer joins?

6. Mention any two features of comparison operators.

7. What is SQL?

8. What is a null value?

9. What is hash index?

10. What is a cluster index?

Part B   (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What is relational model?

Or

(b) Write a note on history of database.

12. (a) Explain the ER diagram with suitable examples.

Or

(b) What is alter table? Give examples.

13. (a) Explain the basic SQL Queries.

Or

(b) Write a note on logical connectivity.

14. (a) What is Fourth Normal Form (4NF)? Give examples.

Or

(b) Explain Multi Value Dependency with examples.

15. (a) Explain briefly the primary and secondary indexes.

Or

(b) What is file organization? What are its types?

Part C   (3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail the various data models.

17. What is database design? Explain the database development life cycle.

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18. Describe the aggregate operators with suitable examples.

19. Explain the First and Second Normal Form.

20. Explain the functioning of file storage organization.

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F–1888	Sub. Code
	7MCC3C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce with Computer Application

PRACTICAL COST ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours　　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　(10 × 2 = 20)

Answer **all** questions.

1. What is cost control?

2. Define cost accounting.

3. State the different wastages.

4. What do you mean by the term batch costing?

5. What do you mean by inter-process profits in process cost accounting?

6. What is the purpose of reconciling cost and financial accounting?

7. Define standard costing.

8. State any two reasons for labour time variance.

9. Mention any two liabilities of a cost auditor towards third parties.

10. What are the types of cost audit?

Part B (5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) State the differences between cost accounting and management accounting.

Or

(b) State the essentials and difficulties in the installation of cost accounting system.

12. (a) Write short notes on (i) VED Analysis (ii) ABC Analysis.

Or

(b) Compute the economic batch quantity with the information given below:

    Annual demand for the product   40,000 units

    Setting up cost   Rs. 100

    Cost of production per unit   Rs. 20

    Rate of interest per annum   10%

13. (a) The financial books of a company show a net profit of Rs. 2,57,510 for the year ending 31st December. The cost accounts show a net profit of Rs. 3,44,800 for the same corresponding period. The following facts are brought to light.

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Prepare a reconciliation statement.

Particulars	Rs.
Under – recovery of factory overheads in cost accounts	6,240
Over-recovery of overheads in cost accounts	3,400
Depreciation in financial accounts	22,400
Depreciation in cost accounts	25,000
Interest on investment not included in cost	16,000
Loss of obsolescence charged in financial accounts	11,400
Income tax debited in financial accounts	80,600
Bank interest and dividend credited to financial accounts	2,450
Loss in stock not charged in cost accounts	13,500

Or

(b) Briefly explain the reasons why it is necessary for the cost and financial accounts of an organization to be reconciled.

14. (a) The standard time and rate for unit component are given below :

Standard hours	20 per unit
Standard rate	Rs. 5 per hour
Actual hours	25,500 hours
Actual rate per hour	Rs. 4.80
Actual production	1000 units

Calculate (i) Labour cost variance (ii) Labour efficiency variance (iii) Labour rate variance

Or

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(b) Calculate variable overhead variance from the following information.

Particulars	Budgeted	Actual
Production (in units)	4,000	3,500
Man hours to produce above units	40,000	36,000
Variable overhead (Rs.)	20,000	19,000

The standard time to produce one unit of the product is 10 hours.

15. (a) In what respect cost audit is different form financial audit?

Or

(b) Explain the concept of responsibility accounting.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the advantages and limitations of cost accounting.

17. The information relating to two different vehicles namely X and Y operated by a Transport Company are stated as follows.

Particulars	X	Y
Cost of the vehicle	Rs. 2,00,000	Rs. 2,20,000
Estimated life of the vehicle	3,00,000 Kms.	2,80,000 Kms.
Road license	Rs. 4,200	Rs. 4,200
Insurance for one year	Rs. 4,000	R.s. 4,500
Garage rent for one year	Rs. 4,000	Rs. 5,000
Driver's wage per hour .	Rs. 20	Rs. 20
Cleaner's wage per hour	Rs. 15	Rs. 15

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Particulars	X	Y
Repairs and maintenance per kilometer	Rs. 0.20	Rs. 0.20
Tyre charge per kilometer	Rs. 0.25	Rs. 0.25
kilometers run for one year	30,000 Kms.	25,000 Kms.
Cost of diesel per litre	Rs. 30	Rs. 30
kilometer run per litre	12 Kms.	Rs. 15
Avenge kilometer per hour	30 Kms.	40 Kms.
Depreciation charges p.a. on the		
cost of vehicle	10%	10%

Calculate the cost per running kilometer.

18. From the following figures prepare a Reconciliation Statement:

Net profit as per financial records	Rs. 1,28,755
Net profit as per cost account	Rs. 1,72,400
(a) Works overheads under recovered in cost	3,120
(b) Administration overhead recover in excess	1,700
(c) Depreciation charged in financial records	11,200
(d) Depreciation recovered in costing	12,500
(e) Interest received but not included in costing	8,000
(f) Obsolescence loss charged in financial records	5,700
(g) Income tax provided in financial books	40,300
(h) Bank interest credited in financial books	750
(i) Stores adjustments (credit in financial books)	475
(j) Depreciation of stock charged in financial books	6,750

19. From the following information of a product calculate.

(a)   Material cost variance

(b)   Material price variance

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(c) Material usage variance

(d) Material mix variance.

Material	Standard		Actual	
	Quantity (Kg)	Price (Rs.)	Quantity (Kg)	Price (Rs.)
X	20	5	24	4
Y	16	4	14	4.5
Z	12	3	10	3.25
Total	48		48	

20. Explain the powers and duties of cost auditor.

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F–1889	Sub. Code
	7MCC3C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce with Computer Application

INNOVATION AND ENTREPRENEURSHIP

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. Who is an entrepreneur?

2. Define innovation.

3. State any two objectives of entrepreneurship development programmes.

4. What is cultural environment?

5. Write a note on NIMSME.

6. What are the institutions assisting entrepreneurial development in Tamilnadu?

7. Expand 'TABCEDCO'.

8. What is the significance of schemes of KVIC?

9. What are the steps to be established in an entrepreneurial system?

10. What do you mean by project identification?

Part B   (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the types of entrepreneurs.

Or

(b) How does innovation differ from invention?

12. (a) "Entrepreneurs are made, not born."- Comment.

Or

(b) Explain the various phases of EDP.

13. (a) Explain the activities of NIESBUD.

Or

(b) What are the functions of DIC?

14. (a) Write a note on Differential Rate of Interest Scheme.

Or

(b) Explain the role of Confederation of Indian Industry.

15. (a) How will you classify the projects?

Or

(b) What are the documents required to establish the business?

2   **F–1889**

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the essential qualities of an entrepreneur.

17. Critically analyze the factors affecting entrepreneurship growth in India.

18. Evaluate the performance of Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT).

19. Explain the functioning of Micro & Small Enterprises Cluster Development Programme.

20. Explain in detail the stages of project formulation.

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3 **F–1889**

F–1890

Sub. Code
7MCC3C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce with Computer Application

QUANTITATIVE METHODS

(CBCS – 2017 onwards)

Time : 3 Hours　　　　　　　　　　Maximum : 75 Marks

Part A　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1. Define constant.

2. Write the names of some Non – Linear function.

3. Define surplus variable.

4. Define optimum solution.

5. Define Normal distribution.

6. Define conditional probability.

7. What are the types of simulation models?

8. Write the rules for determining a saddle point.

9. Define decision tree.

10. What is the use of square symbol?

Part B $(5 \times 5 = 25)$

Answer **all** questions, choosing either (a) or (b).

11. (a) Define polynomial function with an example.

Or

(b) Draw the graph of $y = x^2 + 2x + 3$.

12. (a) Using simple method, Solve the following LPP :

Maximize $Z = 6x_1 + 8x_2$

Subject to,

$5x_1 + 10x_2 \leq 60; \quad 4x_1 + 4x_2 \leq 40; \quad x_1 \, \& \, x_2 \geq 0; .$

Or

(b) Explain Hungarian algorithm of Assignment problem.

13. (a) Let X be a random variable with its probability distribution is given by

X_i	-1	0	1/4	1/2	2	5/2	4
$P_X(x_j)$	0.1	0.05	0.2	0.15	0.2	0.2	0.1

Then, Find

(i) $P(X \geq 2)$

(ii) $P(0 \leq X \leq 2)$

(iii) $P(0 < X < 1)$.

Or

(b) Write the Laws of conditional probability.

2   **F–1890**

14. (a) Solve the following Two person zero sum game,

Player B

$$\text{Player A} \begin{pmatrix} 15 & 2 & 3 \\ 6 & 5 & 7 \\ -7 & 4 & 0 \end{pmatrix}$$

Or

(b) What are the basic steps in the process of simulating a system?

15. (a) A businessman has three alternatives open to him each of which can be followed by any of the four possible events. The conditional payoffs (in Rs.) for each action – event combination are given below.

Payoffs conditional
on events

Alternative	A	B	C	D
X	8	0	–10	6
Y	–4	12	18	–2
Z	14	6	0	8

Determine which alternative the businessman should choose, if he adopts the maximin criterion.

Or

(b) Explain the concept of Maximax (or) minimin criterion.

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Part C   (3 × 10 = 30)

Answer any **three** questions.

16. Discuss the various types of models.

17. Find the starting solution in the following TP by Vogel's Approximation Method. Also obtain the optimum solution.

	D1	D2	D3	D4	Supply
S1	3	7	6	4	5
S2	2	4	3	2	2
S3	4	3	8	5	3
Demand	3	3	2	2	

18. Explain the characteristics of Queuing Models.

19. For the game with the following pay off matrix, determine the optimum strategies and the value of the game.

$$\text{P} \quad \text{P1}\begin{pmatrix} 5 & 1 \\ 3 & 4 \end{pmatrix}$$

20. A manager has a choice between

   (a) A risky contract promising Rs.7 lakh with probability 0.6 and Rs.4 Lakh with probability 0.4.

   (b) A diversified portfolio consisting of two contracts with independent outcomes each Promising Rs. 3.5 lakh. with probability 0.6 and Rs.2 lakh with probability 0.4.

   Construct a – decision Tree for using EMV criteria.

   Can you arrive at the decision using EMV criteria?

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F–1891	Sub. Code
	7MCC3C4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce with Computer Application

PRACTICAL COMPUTERIZED ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   Define Tally.

2.   What is Unicode?

3.   How to shut a selected company?

4.   Name any four menus in the Gateway of Tally.

5.   What do you mean by primary groups?

6.   Name any four functional keys for opening vouchers.

7.   What is stock group?

8.   What is the significance of F11?

9.   Mention any four utilities of MIS reports.

10. Mention the four types of reports.

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What is computerized accounting? Bring out its advantages.

Or

(b) Explain any two accounting packages.

12. (a) What are the features of Tally?

Or

(b) Explain the button tool bars and menus in Gateway of Tally.

13. (a) Create a chart for revenue account in the Profit and Loss account.

Or

(b) How will you handle the default ledger accounts in Tally?

14. (a) Explain the types of pure inventory voucher.

Or

(b) How to enable payroll module in Tally?

15. (a) How will you prepare BRS in Tally?

Or

(b) What are the features of inventory reporting?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between manual accounting and computerized accounting.

17. Using tally how to Create, Select, Shut, Display and Alter a company.

2 F–1891

18. Explain the types of various vouchers in Tally.

19. Explain how will calculate VAT using Tally.

20. Explain the steps involved in the cash flow and funds flow analysis.

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M.Com(CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce with Computer Application

Elective – VISUAL PROGRAMMING: VB AND VC++

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is GUI?

2. What is portable execute file?

3. Define VB.

4. What is text box?

5. What is grid control?

6. What is field control?

7. What do you mean by CWnd?

8. What is bitmap?

9. Define DAO control.

10. What is C semaphore?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What do you mean by printer? List out the steps in printer handling.

Or

(b) Explain the dialog box control.

12. (a) How to create a control in VB?

Or

(b) Explain the event procedures in VB.

13. (a) Explain the OLE property.

Or

(b) What are the operations on data control?

14. (a) What is the data access method?

Or

(b) What is ODBC control?

15. (a) What is a database application? Explain any two uses of database applications.

Or

(b) Explain the C event with suitable example.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the graphical device interfaces.

17. Describe the properties of window usage.

18. Write short notes on
    (a) Rich text box;
    (b) List box.

19. What is AFX? What are its functions?

20. Explain the data control in multiple documents.

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3 **F–1892**

F–1893	**Sub. Code**
	7MCC3E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Third Semester

Commerce With Computer Application

Elective: SOFTWARE MODELS AND ENGINEERING

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. Write any four merits of incremental model?

2. List any two categories of software.

3. Name the Boehm set of negotiation activities.

4. What do you mean by problem analysis?

5. What is meant by flow modeling notation?

6. How to determine overall risk exposure?

7. What is risk management?

8. What is quality assurance?

9. What do you mean by verification and validation?

10. What is Unit Testing?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What are the task regions in the spiral model? Explain.

Or

(b) Explain the Personal Software Process (PSP).

12. (a) Discuss the developing use of cache.

Or

(b) Explain the patterns Of requirement modeling.

13. (a) Write a note on risk identification.

Or

(b) Explain the following architectural styles.

(i) Data-centered architecture

(ii) Data flow architecture

14. (a) Write a note on SCM repository.

Or

(b) Explain the review metrics.

15. (a) Explain the control structure testing.

Or

(b) What are the elements of software quality assurance?

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail the unified process with a neat diagram.

17. Describe the requirement engineering tasks.

18. Discuss the concepts of design.

19. Explain the guidelines for conducting FTR.

20. Discuss the various testing strategies for conventional software.

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F–1894	Sub. Code
	7MCC4C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

INCOME TAX LAW AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. Distinguish between direct and indirect tax.

2. What is deemed income?

3. Compute gross salary from information given below.

    (a) Salary @ Rs. 25,000 p.m.

    (b) D.A. @ Rs. 5,000 p.m. (Rs. 2,500 p.m. enters into pay for service benefits)

    (c) Advance salary for two months Rs. 55,000.

    (d) Employer's contribution to R.P.F. Rs. 3,500 p.m.

4. What is an annual value of house property?

5. How do you calculate business income?

6. What does capital gain mean?

7. What do you mean by clubbing of income?

8. List any four benefits of e-filing income tax returns.

9. What do you mean by the Best Judgment Assessment?

10. What is the importance of TDS?

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Write short notes on :

   (i) Assessee

   (ii) Previous year.

Or

   (b) Mr. B, a married citizen of India left for Germany for the first time on 15.9.2016 on a business trip. He returned to India on 5.6.2017. During his absence from India he maintained a dwelling house for himself in Calcutta. What will be his residential status for the assessment year 2018 –19?

12. (a) Compute GAV from particulars given below :

   MRV   Rs. 60,000 p.a.

   FRV   Rs. 66,000 pa.

   SRV   Rs. 63,000 p.a.

   Real Rent   Rs. 6,000 p.m.

   Date of completion 31.05.2017

   Date of letting 1.8.2017.

Or

   (b) Compute gross salary from information given below for each situation separately :

   Salary @ Rs. 30,000 p.m.

   D.A @ Rs. 6,000 p.m.

   C.C.A @ Rs. 1,000 p.m.

   House Rent Allowance @ Rs. 8,000 p.m.

   Commission on turnover achieved by him is Rs.40, 000

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Situation :

(i) Living in own house.

(ii) Living in rented house at Delhi as D.A. enters into pay for retirement benefits and rent paid is Rs. 7,000 p.m.

(iii) Living in rented house at Chandigarh and D.A. does not enter into pay retirement benefits and rent paid is Rs. 10,000 p.m.

13. (a) From the following statement, compute the income from profession of Dr. S.K. Kapoor if accounts are maintained on cash/receipt system :

	Rs.		Rs.
To Dispensary rent	36,000	By Visiting fees	45,000
To Electricity and		By Consultation fees	1,25,000
water charges	6,000		
To Telephone expenses	6,000	By Sales of medicines	72,000
To Salary to nurse		By Dividends	5,000
and compounder	36,000		
To Dep. on Surgical			
Equipment	6,000		
To Purchase of medicines	36,000		
To Depreciation on X-ray Machine	4,000		
To Income tax	5,500		
To Donation to Rama			
Krishana Mission	4,000		
To Motor Car expenses	9,600		
To Depreciation on car	4,800		
To Net income	93,100		
	2,47,000		2,47,000

3

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(i) Electricity and water charges include domestic bill of Rs. 2,500.

(ii) Half of motor car expenses are for professional use.

(iii) Telephone expenses include 40% for personal use.

(iv) Opening stock of medicines was Rs. 6,000 and closing stock was Rs. 4,000.

Or

(b) Mr. Raj Singh Parmar sold a plot of land at Jaipur on 1.6.2017 (CII = 272) for Rs. 14,40,000. He paid Rs. 40,000 as selling expenses. The plot was received by him on death of his father on l5.3.2005 (CII = 113). His father had acquired it on 1.4.1990 for Rs. 1,00,000 and its FMV on 1.4.2001 was Rs. 3,10,000.

On 1.10.2017 he invested Rs. 3,00,000 in bonds issued by rural electrification corporation Ltd. u/s 54EC and 2,00,000 on 1.3.2018 in bonds of national highway authority of India. Compute his taxable capital gain.

14. (a) Show the adjustment of following losses and incomes of an individual for the previous year ending on March 31, 2018 :

		Rs.
(i)	Depreciation B/F from previous year 2009 –10	1,00,000
(ii)	Depreciation B/F from previous year 2012 – 13	1,60,000
(iii)	Depreciation B/F from previous year 2015-16	2,00,000
(iv)	Income under the head "profits and gains"	1,50,000
(v)	Income from other sources	3,20,000

Or

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(b) Mr. A got medical insurance of all family members and paid premium in the previous year 2017–18 as under :

(i) Medical insurance of self paid by cheque	10,000
(ii) Mediclaim premium of wife paid in cash	5,000
(iii) Medical insurance premium of 16 years old son paid by cheque to a private insurance company approved by IRDA	3,000
(iv) Mediclaim premium paid on the medical insurance of his father and mother	22,000
(v) Mediclaim premium on the policy of dependent younger brother	4,000
(vi) Preventive medical check-up wife	4,000

Compute deduction u/s 80 D.

15. (a) Explain the powers of Central Board of Direct Taxes.

Or

(b) Explain the provisions under I.T. Act, 1961 relating to Deduction of Tax at sources on Salaries.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the any ten exempted incomes u/s 10 of Income Tax Act.

17. Mr. Raghav owns a residential house property. It has two residential units-Unit-I and Unit-II. While Unit-I is self occupied by Raghav for his residential purpose; Unit-II is let out (rent beings Rs. 6,000 per month, rent of two months could not be recovered). Municipal value of the property is Rs. 1,30,000, standard rent is Rs. 1,25,000

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and fair rent is Rs. 1,40,000. Municipal Tax is imposed @ 15% which is paid by Raghav. Other expenses for the previous year 2017-18 being repairs Rs. 800, insurance Rs. 1,500, interest on capital (borrowed during 1998) for constructing the property : Rs. 63,000.

Find the house property income of Raghav for the assessment year 2018–19.

18. G. Ganesan has prepared the following Profit and Loss Account for the year ending March 31, 2018 :

	Rs.		Rs.
To Salaries	8,000	By Gross Profit	30,800
To Advertisement	4,000	By Rental Income (50% portion)	18,000
To Sundry Expenses	4,500	By Dividends from an Indian	
To Interest on Capital	2,000	Company (Gross)	4,000
To Fire Insurance	3,000	By Winning from lottery (Gross)	20,000
(Rs. 1,000 relates to house property)		By Interest on Govt. securities	2,000
To Income-tax and Wealth-tax	7,000		
To Household expenses	2,500		
To Bad Debts	1,000		
To Provisions of bad debts	500		
To Repairs of house property	1,000		
To Municipal taxes of house property	3,600		
To Insurance premium on own life	6,000		
To Donation to Prime Minister's Relief Fund	2,000		
To Depreciation	3,700		
To Net Profit	26,000		
	74,800		74,800

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Ganesan owns a house property which is being used by him for the following purposes :

(a) 25% of the carpet area for his own business purposes.

(b) 25% of the carpet area for the purpose of self-residence.

(c) 50% of the carpet area is let out for residential purposes.

Compute the business profit of Ganesan for the assessment year 2018–19.

19. Mr. X had a Gross Total Income of Rs. 10,00,000 which included Rs. 10,000 as long term capital gains for the assessment year 2018–19. During the year Mr. X made the following donations :

		Rs.
(a) National Defence fund		10,000
(b) Prime Minister' s Relief Fund		1,00,000
(c)	To Family Planning Association of India	40,000
(d)	All India Congress Party (Recognised political party)	1,00,000
(e)	University of Allahabad (Notified as Institute of National Eminence)	50,000
(f)	Notified charitable hospital	50,000
(g)	To clean Ganga fund	20,000

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In addition to the above he paid Life Insurance Premium of Rs. 25,000 on a policy of Rs. 2,00,000 which he acquired on 10th March 2018. You are requested to advise your client and compute the relief in respect of Donations and Life Insurance Premium.

20. Explain the various types of assessment under Income Tax Act.

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F–1895

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

HUMAN RESOURCE MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Is HR a Profession?

2. What exactly does a human resource manager do?

3. What is the difference between recruitment and selection?

4. What are the characteristics of a good job design?

5. What is recruitment policy?

6. What is induction?

7. What is the difference between training and development?

8. What skills are required for effective participation in group discussion?

9. How do you calculate the bonus?

10. What are the pre-requisites for Performance Appraisal?

Part B   (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a)   What is the scope of Human Resource Management?

                    Or

    (b)   What are the challenges of Human Resource Management?

12. (a)   What are the principles of Manpower Planning?

                    Or

    (b)   Why Job analysis is important in human resource management?

13. (a)   What are the essentials of a sound promotion policy?

                    Or

    (b)   Why retention of employees is important?

14. (a)   Why is it important to evaluate a training program?

                    Or

    (b)   Write the advantages and disadvantages for using Role Play as a Training Method.

15. (a)   What are the principles of wage and salary administration?

                    Or

    (b)   Write the advantages of performance appraisal.

                    2   **F–1895**

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Discuss the managerial and operative function of Human Resource Management.

17. What are the types of Absence in the Workplace? What are its effects?

18. Describe the causes and effects of labour turnover.

19. Explain the different methods of training and development.

20. Describe the various performance appraisal methods.

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F–1896	Sub. Code
	7MCC4E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

Elective — INVESTMENT AND PORTFOLIO MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is investment?

2. Define Money market.

3. State any two types of investment goals.

4. What is systematic risk?

5. State the meaning of Equity Investment.

6. What is Price analysis?

7. Mention any four types of mutual funds.

8. List down any two forms of market efficiency.

9. What is the meaning of call option?

10. What do you mean by future contracts?

Part B (5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) What are the various types of investment?

Or

(b) What are the features of financial investment instruments.

12. (a) How can we allocate the funds to different investments?

Or

(b) Write short notes on Variance and Beta.

13. (a) Write a note on Cootner's hypothesis.

Or

(b) What do you understand from Dow Theory?

14. (a) Write a note on Porfolio concept and construction.

Or

(b) Explain Random Walk theory.

15. (a) Distinguish between Futures and option.

Or

(b) What are the different types of option.

2

F–1896

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the functions of Investment Management.

17. Describe the investment goals.

18. Discuss the fundamental analysis for investment evaluation.

19. How do you measure the portfolio performance? Explain with examples.

20. Explain the various types of contracts.

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3 **F–1896**

F–1897

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

Elective — ENTERPRISE RESOURCE PLANNING

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Section A   (10 × 2 = 20)

Answer **all** questions.

1. What is an Enterprise?

2. Define Data mining.

3. What is product data management?

4. Expansion of CAD and CAM.

5. What is lead time?

6. What is Customer Relationship Management?

7. Define pre-evaluation screening.

8. Expand 'SAP' and 'SSA'.

9. Define Application platforms.

10. Give a snapshot of the ERP market.

Section B (5 × 5 = 25)

Answer **all** the questions choosing either (a) or (b).

11. (a) Explain the business process re-engineering.

Or

(b) What are the limitations of data warehousing?

12. (a) Explain the product planning for export with example.

Or

(b) What are the functions of Quality Management?

13. (a) How can you reduce the quality cost of an organization using ERP?

Or

(b) What are the use of ERP in Time Management?

14. (a) What are the major ERP softwares?

Or

(b) What are the steps of gap analysis process?

15. (a) Explain the new business segments of ERP.

Or

(b) What are the merits of finance ERP model?

Section C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the various technologies involved in ERP.

17. Enumerate the applications of ERP in sales and distribution.

2 **F–1897**

18. Analyse the advantages and limitations of Supply Chain Management.

19. Explain the salient feature of ORACLE with suitable examples.

20. Narrate the current situation of ERP market place and its future growth.

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F–1897

F–1898	Sub. Code
	7MCC5E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

Elective — MULTIMEDIA AND MOBILE COMMUNICATIONS

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What is Hypermedia?

2.   List out any two elements of Multimedia.

3.   Define Animation.

4.   What is WWW?

5.   Define WLAN.

6.   What is Physical layer?

7.   Define IPV6?

8.   What do you mean by PSTN?

9.   What is MAC?

10.   Mention any two uses of Mobile IP.

Part B (5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Write a note on Image file format.

Or

(b) Explain "using text in multimedia".

12. (a) What are the uses of multimedia?

Or

(b) Explain the Multimedia Platform.

13. (a) Explain briefly the reference model.

Or

(b) Explain briefly concept of bluetooth.

14. (a) How can DHCP be used for mobility and support of mobile IP?

Or

(b) Write a short note on optimizations.

15. (a) Explain the Fast retransmit and Fast recovery TCP.

Or

(b) Explain briefly the concept of snooping TCP.

F–1898

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the color models in Images and Video.

17. Enumerate other media types in Multimedia.

18. Describe the Wireless ATM working group.

19. Write short notes on:

    (a) IP packet delivery (b) Agent discovery.

20. Explain any two different technology used in Wireless telephony.

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F–1899

M.Com. (CA) DEGREE EXAMINATION, APRIL 2019

Fourth Semester

Commerce with Computer Application

Elective — COMPUTER NETWORKS

(CBCS – 2017 onwards)

Time : 3 Hours   Maximum : 75 Marks

Section A   (10 × 2 = 20)

Answer **all** questions.

1. What is Topology?

2. What is WAN?

3. What is framing?

4. What you mean by data link layer?

5. What is Rotary for mobility?

6. What is Distance Vector Routing?

7. Define Congestion.

8. What is connection setup?

9. What is Multiplexing?

10. Define FTP Protocol.

Section B $(5 \times 5 = 25)$

Answer **all** questions, choosing either (a) or (b).

11. (a)   What is TCP/IP protocol?

Or

(b)   Explain the broadband ISDN.

12. (a)   Write a short notes on Sliding Window Protocols.

Or

(b)   Explain the Cycle Redundancy Check (CRC) with example.

13. (a)   What is Dynamic Routing?

Or

(b)   Write a short note on multi cast routing.

14. (a)   Write a short note on description on Firewalls.

Or

(b)   Explain briefly the Routing and Switching concept.

15. (a)   Explain the HTTP Protocol.

Or

(b)   Explain the SMTP concept.

Section C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Describe the concept of the LAN and MAN.

17. Describe the medium access sub layer.

2 　　　　　**F–1899**

18. Explain the routing algorithm shortest path routing.

19. Illustrate the control algorithms.

20. Narrate the DES chaining in Secret-Key algorithm with example.

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F–1899