

F-2875

Sub. Code

7MCC1C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

First Semester

Commerce with Computer Applications

MANAGEMENT PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define management.
2. Distinguish between administration and management.
3. Define objective.
4. Mention any two limitation of planning.
5. What is an organization?
6. Write any two pr-requisites for delegation of authority.
7. What is the difference between morale and motivation?
8. What is the significance of motivation?
9. Define strategic management.
10. What are the uses of computers in strategic management process?

Part B**(5 × 5 = 25)**

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

11. (a) What are the characteristics of management?

Or

- (b) What are the functions of management?

12. (a) What is planning?

Or

- (b) What is the process of decision-making?

13. (a) Distinguish between formal and informal organization.

Or

- (b) Explain briefly the principles of organization.

14. (a) What are the techniques of control?

Or

- (b) Explain briefly the important principles of direction.

15. (a) What are the approaches to dealing with risk?

Or

- (b) What are the challenges in Global organizations?

Part C**(3 × 10 = 30)**Answer any **three** questions.

16. Explain the principles of management evolved by Henry Fayol.
 17. Explain the steps in planning process.
 18. Describe the relative merits and demerits of centralization and de-centralization.
 19. Elucidate the methods of performance appraisal.
 20. Discuss the concepts of Total Quality Management.
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F-2876

Sub. Code

7MCC1C2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

First Semester

Commerce with Computer Applications

FINANCIAL ACCOUNTING AND REPORTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define financial accounting.
2. Explain IFRS.
3. What is meant by depletion?
4. What is scrap value?
5. Distinguish between trial balance and balance sheet.
6. What is share?
7. What is time ratio?
8. Define goodwill.
9. List out the methods of calculating Purchase consideration.
10. Give any two differences between internal and external reconstruction.

Part B

(5 × 5 = 25)

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

11. (a) Explain the disclosure requirements under AS-29 in respect of provisions.

Or

- (b) Write any three accounting concepts in detail.

12. (a) What are causes of depreciation?

Or

- (b) The following balances are taken from the books of M/s RSP Ltd. Prepare Profit and Loss Account for the year ended 31st March 2016.

	Rs.
Gross Profit	5, 25,000
Rent	10,000
Interest on Loan	5,000
Distribution charges	2,500
Bad debts	2,200
Commission received	3,000
interest received	5,000
Taxes & Insurance	2,000
Salaries & Wages	1, 00,000
Depreciation	5,000
Office expenses	1,500
Salesman salary	8,000
Stationary & Printing	500
Discount received	2,000
Advertising	9,000

13. (a) Suresh started business with Rs. 25,000 as capital on 1.1.2016. During the year he has withdrawn Rs. 600 per month. He has sold his wife's jewel for Rs. 4,000 and introduced the same as additional capital to the business. His position on 31.12.2016 was as follows.

	Rs.
Bank Balance	2,000
Sundry Debtors	12,100
Cash in hand	500
Expenses Outstanding	400
Stock	20,000
Furniture	500
Sundry Creditors	6,000

He keeps his books under Single entry method. Determine his Profit and Loss for the year.

Or

- (b) From the following details find out the Credit purchases and Total purchases.

Cash Purchases	Rs. 29,000
Bills payable (Opening)	Rs. 7,500
Bills payable (Closing)	Rs. 2,500
Creditors (Opening)	Rs. 20,000
Creditors (Closing)	Rs. 18,000
Bills payable during the year	Rs. 10,500
Purchase return	Rs. 1,500
Allowances from creditors	Rs. 800
Bills payable dishonoured	Rs. 300
Cash paid to creditors	Rs. 25,000

14. (a) A holds 100 shares of Rs. 10 each, on which he has paid Re. 1 per share as application money. B holds 200 shares of Rs. 10 each on which he has paid Re. 1 and Rs.2 per share as application and allotment respectively. C holds 300 shares of Rs. 10 each and he has paid Re. 1 on application, Rs. 2 on allotment and Rs. 3 on the first call.

They all fail to pay their arrears on the second call of Rs. 2 per share and the directors, therefore, forfeited their shares. The shares are reissued subsequently for Rs. 8 per share as fully paid. Pass Journal entries for forfeiture and re-issue only.

Or

- (b) The following are the details taken from the records of B Ltd on June 30th 2016.

Share capital :	Rs.
Equity shares (fully paid up)	6, 00,000
Preference shares (fully paid up)	3, 00,000
General Reserve	2, 00,000
Profit and Loss Account (Credit balance)	1, 25,000
Share premium Account	50,000

The company decided to redeem the preference shares at a premium of 10% out of its General Reserve and Profit and Loss Account. Give Journal entries relating to redemption of preference shares.

15. (a) Goodwill is to be valued at 3 years, purchase of 5 years average profit. The profit for the last 5 years of the firm was:

2012 - Rs. 2,400, 2013 - Rs. 3,000, 2014 - Rs. 3,400,
2015 - Rs. 3,200, 2016 - Rs. 4,000

Calculate the amount of Goodwill.

Or

(b) Balance Sheet of N Company as on 31.12.2016.

Liabilities	Rs.	Assets	Rs.
2000 Equity shares of		Goodwill	10,000
Rs.10 each	2,00,000	Machinery	1,00,000
6% Preference shares of	50,000	Stock	30,000
Rs. 100 each		Debtors	60,000
Reserve fund	50,000	Cash	1,00,000
Profit and loss account	20,000	Preliminary expenses	40,000
Debenture	12,000		
Creditors	8,000		
	3,40,000		3,40,000

Depreciate machinery by Rs. 25,000. Average profit of last 5 years of Rs, 15,000. Take goodwill on the basis of 3 years purchase. Calculate the Value of Equity shares.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. A Company made an issue of 20,000 shares of Rs. 100 each, payable Rs. 30 on application; Rs. 30 on allotment; Rs. 20 on first call; Rs. 20 on final call. 25,000 shares were applied. The directors accepted applications for 20,000 shares and rejected the remaining applications. All moneys were received except one shareholder who holds 100 shares who failed to pay the first and second calls. The directors forfeited these shares and re-issued them at Rs. 8 per share as fully paid up. Give Journal entries.

17. Prepare the final accounts of Mr. Mani for 31-3-2016.

Trial Balance			
	Rs.		Rs.
Stock on 01.04.2015	12,400	Share capital	50,000
Cash at bank	3,400	Sales	1,87,200
Sundry debtors	18,200	Return outwards	3,600
Purchases	1,22,600	Sundry creditors	8,000
Return inwards	1,000	Commission received	200
Freight	7,400		
Carriage outwards	14,400		
Salaries	21,000		
Rent	12,000		
Drawings	12,600		
Furniture	21,600		
Advertisement	2,400		
	2,49,000		2,49,000

Prepare Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in proper form after making the following adjustment.

- (a) Stock on 31.03.2016 was Rs. 15,600
 - (b) Depreciate furniture at 10%.
 - (c) Outstanding salaries Rs. 4,000
 - (d) Advertisement Rs. 400 prepaid
18. A Ltd was incorporated on May 1, 2016 to take over the business of a partnership firm as a going concern from Jan 1, 2016. The Company got the Certificate of commencement business in July 1, 2016.

The following is the profit and loss account for the year ending 31-12-2016 is as follows.

Profit and Loss Account of A Ltd.

Particulars	Rs.	Particulars	Rs.
To Rent and taxes	12,000	By Gross profit B/d	1,55,000
To Insurance	3,000		
To Electric charges	2,400		
To Director fees	3,000		
To Auditor fees	1,600		
To Advertisement	6,000		
To Salaries	36,000		
To Commission	4,000		
To Preliminary expenses	6,500		
To Bad debts	2,000		
To Net profit	78,500		
	<u>1,55,000</u>		<u>1,55,000</u>

The total turnover for the year ending 31-12-2016 was Rs. 5,00,000 divided into Rs. 1,50,000 for the period up to 1-5-2016 and Rs. 3,50,000 for the remaining period. Calculate the profits prior to incorporation and profits since incorporation of the company.

19. What are the various methods of calculating goodwill?
20. The following is the balance sheet of X Ltd. as on 31-3-2017.

Liabilities	Rs.	Assets	Rs.
2,00,000 shares of 10 each	20,00,000	Land and building	10,00,000
General reserve	2,50,000	Plant and Machinery	15,00,000
Dividend equalization reserve		Furniture	25,000
	2,00,000	Stock	6,00,000

Liabilities	Rs.	Assets	Rs.
Profit and loss account		Work-in-progress	3,00,000
	51,000	Sundry debtors	2,50,000
12% debentures	10,00,000	Cash at bank	1,26,000
Sundry creditors	3,00,000		
	<u>38,01,000</u>		<u>38,01,000</u>

The company was absorbed by A Ltd on the above date. The consideration for the absorption is the discharge of the debenture at a premium of 5% taking over the liability in respect of Rs. 7 in cash and one value of Rs. 8 per share for every share in X Ltd. The cost of liquidation of Rs. 15,000 is to be met by the purchasing company.

Close the books of X Ltd and pass Journal entries in the books of A Ltd.

F-2877

Sub. Code

7MCC1C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

First Semester

Commerce with Computer Applications

MARKETING MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define social marketing.
2. What is the essence of modern marketing?
3. What is demographic segmentation?
4. Define marketing mix.
5. What is product packaging?
6. What is good brand name?
7. What is skimming price?
8. What is direct channel?
9. What do you mean by personal selling?
10. What is advertising layout?

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

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

11. (a) Explain the concept of Marketing.

Or

- (b) Write a note on service marketing.

12. (a) Explain the Market segmentation on the basis of consumers.

Or

- (b) Explain the elements of marketing mix.

13. (a) What are the characteristics of a product?

Or

- (b) Explain the importance of branding.

14. (a) State the main objective of pricing.

Or

- (b) Write the components of Supply Chain Management (SCM).

15. (a) What are the essentials of advertising copy?

Or

- (b) What are the objectives of sales promotion?

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

Answer any **three** questions.

16. Explain the function of marketing.

17. Describe the types of marketing environment. Give the salient features of each.

18. Explain the various stages of Product life cycle.
 19. Illustrate the factors influencing the pricing decisions.
 20. Elucidate the various components of promotion.
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F-2878

Sub. Code

7MCC1C4

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with Computer Applications

BUSINESS INFORMATION TECHNOLOGY

(CBCS 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Information technology.
2. What is an Operating System?
3. What is Worksheet?
4. Write short cut key for UNDO and REDO.
5. How to insert a new slide in PPT?
6. What is slide sorter VIEW?
7. What is Internet?
8. What is Digital Certificate?
9. What is Smart Card?
10. What is ATM?

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

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

11. (a) What are the basic concepts of Information Technology?

Or

- (b) Explain the various components of a computer.

12. (a) How to inserting picture into your document?

Or

- (b) Write any five mathematical functions in Excel.

13. (a) Write the steps to creating a new presentation.

Or

- (b) How to create a Project design in PPT?

14. (a) Write a note on search engine.

Or

- (b) What are the functions of e-mail?

15. (a) What are the role of online banking services in banking sector?

Or

- (b) Distinguish between traditional commerce and e-commerce.

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

Answer any **three** questions.

16. Explain applications of Information technology in business and commerce.

17. Explain the Mail-Merge in detail with example.
 18. How to prepare PERT and CPM Chart? Explain with suitable examples.
 19. Describe the features of Online Shopping.
 20. Discuss the various electronic payment systems.
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F-2879

Sub. Code

7MCC1E1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

First Semester

Commerce with Computer Applications

Elective — OPERATING SYSTEMS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. List any two purposes of an operating system.
2. Define client-server systems.
3. What do you mean by process scheduling?
4. Define cooperating process.
5. What is a deadlock?
6. Mention any two necessary conditions for deadlock.
7. What is a page fault?
8. What is virtual memory?
9. Define seek time.
10. How to create a file?

Part B**(5 × 5 = 25)**Answer **all** questions, choosing either (a) or (b).

11. (a) What are the operating system services?

Or

- (b) What are the mechanisms and policies that are used in system design and implementation?

12. (a) Explain the process control block.

Or

- (b) Explain the concept of process with diagram.

13. (a) Explain the different types of semaphores.

Or

- (b) What are the classical problems of synchronization?

14. (a) Write a note on paging.

Or

- (b) Explain the segmentation in OS.

15. (a) Explain the linked allocation of Disk space.

Or

- (b) Write a short note on swap-space management.

Part C**(3 × 10 = 30)**Answer any **three** questions.

16. Explain the types of system calls normally provided by an operating system.
17. Explain in detail about the scheduling criteria.

18. What are the methods to detect deadlock? How will you recover form a deadlock?
 19. Describe the memory management.
 20. Explain the various disk scheduling strategies.
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F-2880

Sub. Code

7MCC2C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with Computer Applications

BUSINESS RESEARCH METHODOLOGY

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is the significance of research in business?
2. How do you identify gaps in research?
3. What is sampling in research?
4. What is sample size?
5. What are the levels of measurement in research?
6. What is coding of data?
7. Name any four types of hypothesis tests.
8. Calculate the chi-square value, if observed frequency is 8 and expected frequency is 15.
9. What is the difference between interpretation and inference?
10. Write any four purposes of research report.

Part B

(5 × 5 = 25)

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

11. (a) How do you formulate a research question?

Or

- (b) What are the computer applications in business Research?

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

Or

- (b) What are the various types of closed ended questions?

13. (a) Why is it important to pre-test a questionnaire?

Or

- (b) What are the advantages of questionnaire method?

14. (a) Using the following data, perform a one-way analysis of variance using
- $\alpha = .05$

Write up the results in APA format.

Group 1	Group 2	Group 3
51	23	56
45	43	76
33	23	74
45	43	87
67	45	56

Or

- (b) Calculate the chi-square value for the following data.

Colour	Red	Green	Yellow
Observed Frequency	12	16	20
Expected Frequency	16	08	25

2

F-2880

15. (a) What are the five essentials of research report writing?

Or

- (b) Explain any five types of research report.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the different types of research with example.
17. Illustrate the methods of sampling.
18. Describe the most commonly used scaling techniques in research.
19. In a field experiment, the following data are obtained (yield in kg per plot). Test at 5% level of significance whether there is significant difference among the four varieties are as well as influence due to three reasons.

Seasons	Varieties				For Reasons	
	V1	V2	V3	V4	Total	Mean
Season S1	08	04	11	05	28	07
Season S2	10	11	13	14	48	12
Season S3	06	06	12	08	32	08
Variety Total	24	21	36	27	108	
Variety Mean	08	07	12			

Grand Total : 108;

Grand Mean: 9

20. Describe the contents of a research report.

F-2881

Sub. Code

7MCC2C2

**M.Com.(CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with Computer Applications

FINANCIAL MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Financial Management.
2. Write down the meaning of Wealth maximisation.
3. Define Cost of capital.
4. Mention the theories of capital structure.
5. What are the significances of capital budgeting?
6. List down the different types of leverages.
7. Define Working capital.
8. What is Cash management?
9. Mention the various types of dividend theories.
10. What are the objectives of dividend policy?

Part B

(5 × 5 = 25)

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

11. (a) Explain the objectives of Financial Management.

Or

- (b) Explain the functions of a Finance Manager.

12. (a) K Ltd. issued 50,000 10% debentures of Rs.100 each redeemable in 10 years time at 10% premium. The cost of issue was 2.5%. The company's income tax rate is 35%. Determine the cost of debt (before as well after tax) if they were issued at par.

Or

- (b) S Ltd is considering a major expansion of its production facilities and the following financing alternatives are available :

	Alternatives (Rs. in lakh)		
	A	B	C
Equity share capital (Rs.10 each)	60	30	10
12% Debentures	–	20	25
15% Loan from a financial institution	–	10	25

Expected rate of return before tax is 20%. The rate of dividend of the company is not less than 18%. The corporate taxation is 35%. Which of the alternatives would you choose?

13. (a) Project A has an initial investment of Rs.5,00,000. Its cash flows for 5 years are Rs.1,50,000, Rs.1,80,000, Rs.1,50,000, Rs.1,32,000 and Rs.1,20,000. Determine the pay back period.

Or

(b) M Ltd has the following capital structure :

	Rs.
25,000 equity shares of Rs.10 each	2,50,000
2,000 9% Pref. shares of Rs.100 each	2,00,000
3,000 10% Debentures of Rs.100 each	3,00,000

The company's EBIT is Rs.1,25,000. Calculate the Financial Leverage assuming that the Co., is in 40% tax bracket.

14. (a) What are the various long term sources of working capital?

Or

(b) From the following Information, determine the EOQ :

Annual consumption	:	9,000 units
Cost per unit	:	Rs.50
Buying cost per order	:	Rs.10
Cost of carrying inventory	:	10% of cost

15. (a) Write a note on Miller-Orr Cash Management Model.

Or

(b) The earnings per share of N Ltd are Rs.15 and the rate of capitalization applicable to the company is 12%. The productivity of earnings (r) is 12%. Compute the market value of the company's share if the payout is 20%.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the sources of short 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%.

18. LM Ltd is considering two different investment proposals X and Y. The details are as under :

	Proposal X	Proposal Y
	Rs.	Rs.
Investment cost	1,90,000	1,60,000
Cash inflows before depreciation and after tax –CFAT		
Year 1	80,000	1,60,000
Year 2	80,000	1,60,000
Year 3	90,000	2,40,000

Suggest the most attractive proposal on the basis of NPV method considering that the future incomes are discounted at 12%. The P.V. factors for 1st, 2nd and 3rd years – 0.893, 0.797 and 0.712 respectively.

19. Cost sheet of a company provides the following particulars :

Elements of cost :	Raw materials :	40%
	Labour :	10%
	Overheads :	30%

The following particulars are also available :

- Raw materials remain in stock for 6 weeks
- Processing time : 4 weeks
- Finished goods are in stock for 5 weeks
- Period of credit allowed to debtors : 10 weeks
- Lag in payment of wages : 2 weeks
- Period of debit allowed to creditors : 4 weeks
- Selling price : Rs.50 per unit
- Production in units : 13,000 p.a.

Prepare an estimate of working capital.

20. Discuss the various determinants of dividend policy.

F-2882

Sub. Code

7MCC2C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with Computer Applications

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define management accounting.
2. What are 'financial statements'?
3. What is a 'Ratio'?
4. What do you mean by 'capital gearing ratio'?
5. Define "current assets".
6. What do you mean by 'Application of Funds'?
7. What is 'CVP analysis'?
8. What do you mean by 'Angle of Incident'?
9. What do you mean by 'budgetary control'?
10. What is 'master budget'?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the scope of management accounting.

Or

- (b) From the following balance sheet of a company, you are required to prepare a common-size Balance sheet.

Balance sheet on 31 st December			
Liabilities	Rs.	Assets	Rs.
Equity share capital	1,25,000	Plant and machinery	2,50,000
Preference share capital	1,00,000	Furniture	12,140
Reserve	55,000		
P and L a/c	35,000	Current assets	1,69,500
Current liabilities	<u>1,16,640</u>		
	<u>4,31,640</u>		<u>4,31,640</u>

12. (a) Calculate (i) Gross profit ratio (ii) operating ratio (iii) Net profit ratio

	Rs.
Sales	21,000
Sales returns	1,000
Cost of sales	16,400
Interest expenses (non-operating)	100
Income from investments	200
Administration expenses	1,300
Selling expenses	700
Depreciation	200

Or

- (b) The following information is taken from the books of a firm:

	Rs.
Sales	33,984
Gross profit	8,068
Sales returns	380
Opening stock	1,378
Closing stock	1,814

Calculate

- (i) Purchases
 - (ii) Stock turnover ratio
 - (iii) Gross profit ratio.
13. (a) From the following two balance sheets as at 31st March 2016 and 2017, you are required to prepare a funds flow statement.

Liabilities	31.3.2016	31.3.2017	Assets	31.3.2016	31.3.2017
	Rs.	Rs.		Rs.	Rs.
Share capital	40,000	45,000	Cash	30,000	47,000
Trade creditors	10,000	23,000	Debtors	1,20,000	1,15,000
Profit and Loss A/c	2,30,000	2,50,000	Stock in trade	80,000	90,000
			Land	50,000	66,000
	<u>2,80,000</u>	<u>3,18,000</u>		<u>2,80,000</u>	<u>3,18,000</u>

Or

- (b) From the following P and L a/c, you are required to compute cash from operations.

P and L a/c for the year ending 30th June 2017

	Rs.		Rs.
To salaries	5,000	By gross profit	25,000
To rent	1,000	By profit on sale of land	5,000
To depreciation	2,000	By Income tax refund	3,000
To loss on sale of plant	1,000		
To good will written off	4,000		
To proposed dividend	5,000		
To provision for taxation	5,000		
To net profit	<u>10,000</u>		
	<u>33,000</u>		<u>33,000</u>

14. (a) What is zero base budgeting? Explain its advantages.

Or

- (b) A factory engaged in manufacturing plastic buckets in working at 40% capacity and produces 10,000 buckets per month.

The present cost break up for one bucket is as under: Material Rs. 10, Labour Rs. 3- overheads Rs. 5/- (60% fixed)

The selling price is Rs. 20 per bucket. If it is desired to work the factory at 50% capacity the selling price falls by 3%. It 90% capacity the selling price falls by 5% accompanied by a similar fall in the price of material. Prepare the appropriate budget based on the above information.

15. (a) From the following information relating to standards Ltd., you are required to find out

- (i) P/V ratio
- (ii) BEP
- (iii) profit
- (iv) Margin of safety

Total fixed costs Rs. 4,500, Total variable cost Rs. 7,500, Total sales Rs. 15,000

- (v) Also calculate the sales to earn a profit of Rs. 6,000.

Or

(b) Assuming that the cost structure and selling prices remain the same in periods I and II find out

- (i) P/V ratio
- (ii) B.E. sales
- (iii) Profit when sales are Rs. 1,00,000
- (iv) Sales required to earn a profit of Rs. 20,000.

Period	Sales	Profit
	(Rs.)	(Rs.)
I	1,20,000	9,000
I	1,40,000	13,000

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between cost accounting and management accounting.
17. Using the following variables, construct the balance sheet

	Rs.
Gross profit	60,000
Share holder's equity	50,000
Credit sales to total sales	80%
Total assets turnover	3 times
Stock turnover	8 times

Average college period 18 days (360 days in a year)

Current ratio 1.6 : 1

Long term Debt to equity 40%

Balance sheet as on

	R		R
Creditors	?	Cash	?
Long - term debt	?	Debtors	?
Sh. holder's fund	?	Inventory	?
	_____	Fixed assets	_____
	?		?
	_____		_____

18. From the following balance sheet of excel Ltd. Make out cash flow statement

Liabilities	2008	2009	Assets	2008	2009
	Rs.	Rs.		Rs.	Rs.
Creditors	1,77,000	2,17,000	Good will	1,15,000	90,000
Bills payable	1,00,000	1,25,000	Land and Buildings	2,00,000	1,70,000
Long-term provisions	1,50,000	1,75,000	Plant	80,000	2,00,000
Other current liabilities	2,50,000	3,00,000	Debtors	1,60,000	2,00,000
			Stock	77,000	1,09,000
			Bills Receivable	20,000	30,000
			Cash in hand	15,000	10,000
			Cash at bank	10,000	8,000
	<u>6,77,000</u>	<u>8,17,000</u>		<u>6,77,000</u>	<u>8,17,000</u>

Additional information:

- (a) Depreciation of Rs. 10,000 and Rs. 20,000 have been charged on plant and machinery and buildings in 2009.
- (b) An interim dividend of Rs. 20,000 has been paid in 2009
- (c) Rs. 35,000 Income Tax was paid in during 2009.
19. From the following data Forecast the cash position at the end of April, May and June 2011

Month	Sales	Purchases	Wages	Sales expenses
2011	(Rs.)	(Rs.)	(Rs.)	(Rs.)
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

Further Information:

Sales at 10% realised in the month of sales.

Balance equally realised in the sub sequent month

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 payable in June

Dividends Rs. 12,000 payable in June

Cash balance on hands on 1.4.2011 Rs. 40,000.

20. From the following particulars, calculate:

- (a) Break even point
- (b) Profit or loss when sales are Rs. 12,000 and
- (c) Sales required to earn a profit of Rs. 5,000

Period	Sales (Rs.)	Profit / Loss (Rs.)
1	10,000	-500
2	14,000	1,500

F-2883

Sub. Code

7MCC2C4

**M.Com (C.A) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with Computer Applications

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 B2C?
3. Write short note on online booking.
4. What is the importance of credit card?
5. What is meant by push advertising?
6. How to open paper catalogs?
7. Distinguish between RTGS and NEFT.
8. How to transfer fund using NEFT?
9. Define EDI.
10. What do you mean by BPR.

Part B**(5 × 5 = 25)**Answer **all** questions, choosing either (a) or (b).

11. (a) What are the features of e-business?

Or

- (b) Write short notes on (a) B2C (b) G2C

12. (a) What are the objectives of e-commerce?

Or

- (b) What are the advantages and disadvantages of modern payment system?

13. (a) Explain briefly the Customizing Ads.

Or

- (b) How will you create e-advertising?

14. (a) Write short notes on (a) e-cheque (b) e-cash

Or

- (b) What is the need for computerization in banking?

15. (a) What are the applications of EDI.

Or

- (b) Explain briefly the CRM Tools.

Part C**(3 × 10 = 30)**Answer any **three** questions.

16. Explain in detail the e-business technology infrastructure.

17. Explain the various types of e-commerce.

18. Describe online catalog with suitable examples.
 19. Discuss the status of e-banking in India.
 20. What is EAI? What are Enterprise Application Integration Tools?
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F-2885

Sub. Code

7MCC2E2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Second Semester

Commerce with computer applications

Elective-DATA MINING AND WAREHOUSING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is data warehouse?
2. What is Meta data?
3. What is data cleaning?
4. What is market basket analysis?
5. What is sampling?
6. What are query tools?
7. What is data classification?
8. List any four data mining applications.
9. What is text mining?
10. What are OLAP systems?

Part B**(5 × 5 = 25)**

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

11. (a) What are the key features of data warehousing?

Or

- (b) Explain the process of architecture.

12. (a) What is data transformation?

Or

- (b) Explain the operational design.

13. (a) Explain the market basket analysis.

Or

- (b) Explain various features of data warehouse.

14. (a) Write a note on information and production factor on data mining.

Or

- (b) Explain about typical requirements of clustering in data mining.

15. (a) Explain about mining of plan database by divide and conquer method.

Or

- (b) Explain preliminary analysis of data set using traditional query tools.

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

Answer any **three** questions.

16. Describe about the data warehouse architecture.
 17. How will you operate the data warehouse? Explain it.
 18. Explain various testing methods of data warehouses.
 19. Explain about data mining in marketing.
 20. Explain in detail about OLAP tools.
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F-2886

Sub. Code

7MCC3C1

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

Third Semester

Commerce with Computer Applications

PRACTICAL COST ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is cost centre?
2. What is cost reduction?
3. Define wastage.
4. What is Bin card?
5. What are joint products?
6. What do you understand by normal loss?
7. Mention any two limitations of standard costing.
8. What do you understand by standard hour?
9. Write any two advantages of value analysis.
10. What do you mean by cost audit?

Part B**(5 × 5 = 25)**

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

11. (a) What are the essentials of good costing system?

Or

- (b) In what way cost accounts helpful to a manufacturer?

12. (a) Find out the EOQ and number of order per year from the following information

Monthly consumption 3,000 units

Cost per unit Rs.54

Ordering Cost Rs. 150 per order

Inventory carrying cost 20% of the average inventory.

Or

- (b) From the following transaction, prepare stores ledger account under FIFO method

January 1 opening balance 100 units @ Rs.5 each

January 5 received 500 units @ Rs.6 each

January 20 issued 300 units

February 5 issued 200 units

February 6 received 600 units @ 5 each

March 10 issued 300 units

March 12 issued 250 units.

13. (a) From the following particulars, prepare Process account and calculate Abnormal loss

Input of Raw Material 1,200 Units @ Rs. 6 per unit

Direct labour Rs.4,800

Factory expenses Rs.5,610

Scrap value of process loss: Rs.0.50 per unit

Net production: 1060 units

Normal loss: 10% of input

Or

- (b) Prepare a Cost Reconciliation Statement from the following

	Rs.
Profit as per cost books	10,000
Value of closing stock as per financial books	20,000
Value of closing stock as per cost books	18,000
Factory overheads own charged in financial books	2,000
Office overheads over recovered in cost books	3,000
Income tax paid	5,000

14. (a) A furniture manufacturer uses Sunmica tops for tables. From the following information, find out
- (i) Price variance,
 - (ii) Usage variance and
 - (iii) Cost variance.

Standard quantity of Sunmica per table 4 sq.ft.
 Standard price per sq. ft of Sunmica Rs.5.00
 Actual production on table 1,000
 Sunmica actually used 4300 sq.ft
 Actual purchase price of Sunmica per sq.ft. 5.50.

Or

- (b) Using the following information calculate
- (i) Labour cost variance,
 - (ii) Labour rate variance,
 - (iii) Labour efficiency variance
- Standard hours 5,000
 Standard wage rate Rs.4 per hour
 Actual hours 6,000
 Actual wage rate Rs.3.50 per hour
 Time lost on account of machinery breakdown
 300 hours.

15. (a) What are the essential features of responsibility accounting?

Or

- (b) In what way Cost audit is different from statutory audit.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the features of various cost reduction techniques.
17. From the following information, Calculate:
- (a) Maximum stock level
 - (b) Minimum stock level
 - (c) Reorder level
 - (d) Average stock level

Minimum consumption 240 units per day

Maximum consumption 420 units per day

Reorder quantity 3,600 units

Reorder period 10 to 15 days

Normal reorder period 12 day

18. A product finally obtained after it passes through three distinct processes. The following information is available from the cost records:

Particulars	Process 1	Process 2	Process 3	Total
Material	2,600	2,000	1,025	5,625
Direct wages	2,250	3,680	1,400	7,330
Production overhead	–	–	–	7,330

500 units @ 4 per unit were introduced in process 1. Production overheads are absorbed as 100 percentages of direct wages.

The actual output and normal loss of the respective processes are given below:

Process	Output (units)	Normal loss (% of input)	Scrap value (per unit)
1	450	10%	2
2	340	20%	4
3	270	25%	5

Prepare process accounts and the abnormal gain/loss accounts.

19. Explain the benefits and pre-requisites of responsibility accounting.

20. Calculate :

(a) Sales Value Variance

(b) Sales Price Variance

(c) Sales Mix Variance

Product	Budget		Actual	
	Quantity	Price per unit	Quantity	Price per unit
A	400	30	500	31
B	200	25	100	24

F-2887

Sub. Code

7MCC3C2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Third Semester

Commerce with Computer Applications

INNOVATION AND ENTREPRENEURSHIP

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Why do we need entrepreneurs in our society?
2. Mention any four qualities of entrepreneurs.
3. What are the internal environment conditioning entrepreneurship?
4. List down any four Entrepreneurship Development programs introduced by the Government.
5. What have you known about NIESBUD.
6. Write any two objectives of Institutional Agencies in Entrepreneurs Development.
7. Name any four government schemes for entrepreneurship.
8. What is the role of TABCEDCO?

9. What are the steps in formulating and launching entrepreneurial ventures?
10. State any four documents needed for registration of business establishment.

Part B (5 × 5 = 25)

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

11. (a) Explain the various types of entrepreneurship.

Or

- (b) Distinguish between Entrepreneurship and Intrapreneurship.

12. (a) Write a note on Entrepreneur Development phases.

Or

- (b) Explain briefly different Entrepreneur Development programs.

13. (a) Explain the role of institutional agencies in Entrepreneur Development.

Or

- (b) Write a note on EDII.

14. (a) Explain credit guarantee fund scheme for Micro and small enterprises.

Or

- (b) Write a note on the functions of KVIC.

15. (a) How to prepare a project proposal?

Or

(b) What are the strategies available to compute a competitor?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the traits of successful entrepreneurs.
17. Describe the external environment forces conditioning entrepreneurs.
18. Explain the functions of Small Industries Development Organisation.
19. Discuss the role of confederation of Indian Industry in entrepreneurship development.
20. Explain the formulation and launching of entrepreneurial ventures.

F-2888

Sub. Code

7MCC3C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Third Semester

Commerce with Computer Applications

QUANTITATIVE METHODS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Constant.
2. Define slope of a line.
3. Define slack variable.
4. Define Balanced Transportation problem.
5. Define Normal distribution.
6. What are the laws of probability?
7. Define Two-Person zero sum Game.
8. What are the types of simulation models?
9. Define decision Tree.
10. What is the use of circle symbol?

Part B**(5 × 5 = 25)**Answer **all** questions, choosing either (a) or (b).

11. (a) Define non-linear function and give an example.

Or

- (b) Draw the graph of the function
- f
- given by

$$f(x) = \begin{cases} x & \text{for } 0 \leq x \leq 1 \\ (4-x)/3 & \text{for } 1 \leq x \leq 4 \\ -x+4 & \text{for } 4 \leq x \leq 5 \end{cases} .$$

12. (a) Solve the following LPP, using Graphical method,

Maximize $z = 2x_1 + 3x_2$

Subject to :

$x_1 + x_2 \geq 6;$

$7x_1 + x_2 \geq 14;$

x_1 and $x_2 \geq 0$.

Or

- (b) Using Hungarian method, solve the AP.

	A	B	C	D	E
A	10	12	15	12	8
B	7	16	14	14	11
C	13	14	7	9	9
D	12	10	11	13	10
E	8	13	15	11	15

13. (a) Define the intersection of two events and give an example.

Or

- (b) Tickets are numbered from 1 to 100. They are well shuffled and a ticket is drawn at Random. What is the probability that the draw ticket has
- an even number?
 - an number 5 or multiple of 5?
 - a number which is greater than 75?
 - a number which is a square?

14. (a) Solve the game whose pay off matrix is given by.

		Player B		
		B ₁	B ₂	B ₃
Player A	A ₁	20	15	22
	A ₂	35	45	40
	A ₃	18	20	25

Or

- (b) What are the basic steps of the process of simulating a system?
15. (a) Explain the maximin (or) minimax criterion.

Or

- (b) Define all the essential elements of decision – making problem.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Define model and discuss the steps of modeling.
17. Using North-West Corner Rule.

Find the Initial Basic Feasible solution of the following TP.

	1	2	3	4	5	Supply
1	10	2	16	14	10	300
2	6	18	12	13	16	500

3	8	4	14	12	10	825
4	14	22	20	8	18	375
Demand	350	400	250	150	400	

18. The screws produced by a certain machine were checked by examining sample of 7. The following table shows the distribution of 128 samples according to the number of defective items they contained :

No.of defectives in a sample of 7 : 0 1 2 3 4 5 6 7

No.of samples : 7 6 19 35 30 23 7 1

Fit a binomial distribution and find the expected frequencies if the chance of screw being defective is $\frac{1}{2}$. Find the mean and variance.

19. Solve the following game and determine the value of the game

$$A \begin{matrix} & B \\ \begin{pmatrix} 6 & -3 \\ -3 & 0 \end{pmatrix} \end{matrix}$$

20. (a) What do you understand by decision tree analysis?
 (b) What is node in a decision tree?

F-2889

Sub. Code

7MCC3C4

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Third Semester

Commerce with computer applications

PRACTICAL COMPUTERISED ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Manual accounting.
2. What is Computerized accounting?
3. How to open gateway of tally?
4. How to open creation of a company screen in tally?
5. What is ledger account?
6. What you mean F12 key?
7. Define VAT.
8. What is TDS?
9. How to open MIS reports screen?
10. What is the use of F11 key?

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

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

11. (a) Explain any two accounting packages.
- Or
- (b) What are advantages of tally.
12. (a) What is gateway of tally?
- Or
- (b) How will you select a company?
13. (a) Explain the procedures of altering and deleting groups.
- Or
- (b) What is voucher? How is it created?
14. (a) How will you create a purchase order?
- Or
- (b) Write short note on payroll menu.
15. (a) Explain briefly the accounting reports.
- Or
- (b) Explain the process of creating outstanding receivable and payable.

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

Answer any **three** questions.

16. Distinguish between computerized accounting and manual accounting.

17. Examine the process of creating a new company in tally.
 18. What does stock group mean? How is it created?
 19. Explain the various types of vouchers in tally.
 20. What are cash flow and funds flow? How are they created?
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F-2890

Sub. Code

7MCC3E1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Third Semester

Commerce with Computer Applications

Elective — VISUAL PROGRAMMING : VB AND VC++

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What Hungarian notation?
2. What is on windows programming?
3. What is string?
4. How to declare the variable in visual basic?
5. What is object?
6. What you mean by OLE properties?
7. Define visual C++ programming.
8. What is 'C' List?
9. Define ODBC.
10. Define MFC.

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

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

11. (a) Explain briefly the graphical user interface.
Or
(b) Write a note on Message driven architecture.
12. (a) Explain the financial and numeric functions.
Or
(b) Explain properties window.
13. (a) Explain the data base access.
Or
(b) Illustrate the object creation in visual basic.
14. (a) What is CGdiObject?
Or
(b) Explain message maps and document.
15. (a) What is C Thread and C Semaphore?
Or
(b) Explain DAO connection in VC++ programming.

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

Answer any **three** questions.

16. Explain the graphic devices interface.
17. Give the short notes on:
(a) Text boxes
(b) Message boxes.

18. Discuss the record set using SQL to manipulate data.
 19. Explain the fundamental of MFC.
 20. Describe the synchronization classes.
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F-2891

Sub. Code

7MCC3E2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2019**

Third Semester

Commerce with Computer Applications

Elective – SOFTWARE MODELS AND ENGINEERING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define SDP model.
2. What is waterfall model?
3. Define prototype.
4. Define data flow diagram.
5. What is cost estimation?
6. What you mean by schedule?
7. Define design objective.
8. What is risk management?
9. What is testing?
10. Define psychology of testing.

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

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

11. (a) Explain difference phases in software development.

Or

- (b) Explain metrics and measurements.

12. (a) Explain data dictionary.

Or

- (b) Explain briefly the concept of validation.

13. (a) Explain the risk management activities.

Or

- (b) Illustrate the software configuration management.

14. (a) What is structured design?

Or

- (b) Write a short note on system design architecture.

15. (a) What is mutation testing?

Or

- (b) What to you mean by error report?

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

Answer any **three** questions.

16. Explain the-software requirements specifications (SRS).
17. Explain the problem analysis in software engineering.

18. Describe the software cost estimation by COCOMO for different classes of software products and the risks associated in it.
 19. Discuss the transactions analysis.
 20. Explain the specification for system testing.
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