

F-2884

Sub. Code

7MCC2E1

**M.Com. (CA) DEGREE EXAMINATION,
APRIL 2021 &
SUPPLEMENTARY / IMPROVEMENT / ARREAR EXAMINATIONS
Second Semester**

Commerce with computer applications

***Elective* – DATA BASE MANAGEMENT SYSTEM**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is a file?
2. Define data abstraction.
3. What is relational algebra?
4. What are the entity sets?
5. What is division operator?
6. What are the triggers?
7. What is First Normal Form?
8. What is database design?
9. What is Primary index?
10. What is tree index?

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

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

11. (a) What is database schema?

Or

- (b) Write a short note on query processor.

12. (a) Explain briefly integrity constraints.

Or

- (b) What is domain relational calculus?

13. (a) Write a note on Views?

Or

- (b) Explain query with examples.

14. (a) Explain Third Normal Form with examples.

Or

- (b) Explain isolation with example.

15. (a) What is Cluster Index Table?

Or

- (b) Describe the index tuning-b+tree.

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

Answer any **three** questions.

16. Enumerate the database structure.

17. Describe the ER Model.

18. Explain relational calculus.
 19. Explain BCNF with suitable examples.
 20. Describe the dynamic index structure with examples.
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F-4650

Sub. Code

7MCC4C1

**M.Com. (CA) DEGREE EXAMINATION,
APRIL 2021 &**

Supplementary / Improvement/ Arrear Examinations

Fourth Semester

Commerce with Computer Applications

INCOME TAX LAW AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** the questions.

1. How will you ascertain residential status of an individual assessee?
2. Who is a 'person' as per the Income Tax Act 1961?
3. What are the characteristics of salary?
4. Compute Net Annual Value from the following:
Actual rent received Rs. 72,000
Municipal rental value Rs. 60,000
Fair rental value Rs. 66,000
Municipal tax paid 10% of MRV.
5. Mention any four inadmissible expenses.
6. Write short note on cost of improvement.
7. How is gambling losses set off?

8. What is permanent Account Number?
9. Mention any four powers of Income Tax Officer.
10. What is regular assessment?

Section B (5 × 5 = 25)

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

11. (a) Write a note on historical background of Income Tax Act.

Or

- (b) Mr. A comes to India for the first time on 01-08-2018. During his stay in India, he stayed upto 25-10-2018 in Chennai and there after in Mumbai. Determine his residential status for the P.Y.2018-2019.

12. (a) Mr.B owns a house property at Cochin. It consists of 3 independent units and information about the property is given below:

UNIT 1 : Own residence

UNIT 2 : Let out

UNIT 3 : Own business

MRV Rs. 1,20,000 p.a.

FRV Rs. 1,32,000 p.a.

Standard Rent Rs. 1,08,000 p.a.

Rent Rs. 3,500 p.m

Unrealised rent For three months

Repairs Rs. 10,000

Insurance Rs. 2,000

Interest on money borrowed for the Rs. 96,000

construction of property

Municipal taxes Rs. 1,4,400

Date of completion 01.11.2013

Calculate income from house property.

Or

- (b) How do you exempt House Rent Allowance?

13. (a) Find out the long term capital gain from the following. Cost of acquisition 1,20,000

Year of purchase of assets 2004-05

Amount of selling price Rs. 35,00,000

Date of selling assets 10-01-2019

CII for 2004-05 is 113 and for 2018-19 are 280.

Or

(b) Dr. Narayanan is a medical practitioner in Chennai. From the following Calculate his income from profession for the A.Y.2019-20.

Gross receipts from dispensary	2,35,000
Gross receipts from consultancy	1,65,000
Operation fees	2,50,000
Visiting fees	50,000
Gift from patients	30,000
Medicines purchased	1,25,000
Closing stock of medicine	35,000
Opening stock of medicine	10,000
Salary to employees	1,50,000

Dr. Narayanan went to attend a medical seminar in Germany to update knowledge and spent Rs.65,000 on it.

Medical books purchased	20,000
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Rate of depreciation on books in 40 %. (Not being Annual Publication)

14. (a) From the following particulars compute capital gain

Gain from Asset 'A' (short term)	3,12,000
Loss from Asset 'B' (Short term)	80,000
Gain from Asset 'C' (Long term)	5,56,000
Loss from Asset 'D' (Long term)	5,90,000

Or

(b) Calculate deduction u/s 80 C from the following:

Contribution to RPF	15,000
Contribution towards NSC-VII issue	11,000
Insurance premium on own life (sum assured Rs. 1,50,000)	25,000
Contribution towards the life of his wife (sum assured Rs.45,000)	2,500

15. (a) Explain the various types of assessment.

Or

(b) State the law relating to 'Collection of Tax at Sources'.

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Enumerate any ten items exempted from Income tax.
17. From the following Calculate Gross Salary.

Basic salary	Rs. 8,000 p.m.
Bonus	Rs. 5,000
DA	Rs. 6,000 p.m. [50% forms part of salary]
Tiffin allowance	Rs.400 p.m.
Non-practicing allowance	Rs. 250 p.m.
Deputation allowance	Rs. 150 p.m.
Overtime allowance	Rs. 250 p.m.
Special allowance	Rs. 100 p.m.
Servant allowance	Rs. 75 p.m.
HRA	Rs. 1,000 p.m.
EA	Rs. 750 p.m.

The employee is a government servant and resides in his own house and works in Mysore. It is the usual practice to give 2% as commission on turnover achieved. The turnover achieved by the employee is 50,000.

18. From the following profit and loss account, Compute the business income.

Particulars	Rs.	Particulars	Rs.
To Office salary	6,500	By Gross profit	40,000
To Provision for bad debts	3,000	By Commission	5,000
To Interest on capital	2,000	By Rent of building	500

Particulars	Rs.	Particulars	Rs.
To Depreciation	1,200		
To Advertisement	2,000		
To Fire insurance (building)	3,000		
To Sales tax	1,000		
To Net Profit	<u>26,800</u>		
	<u>45,500</u>		<u>45,500</u>

19. Sri Anand earned gross total income of Rs.5,00,000 in the previous year 2018-19 and made the following donation during the year:

- (a) Rs. 10,000 to Chief Minister's earthquake relief fund.
- (b) Rs. 15,000 to National foundation for Communal Harmony.
- (c) Rs. 40,000 to Municipal corporation approved for promotion of family planning.
- (d) Rs.25,00 to approved institutions

Donations: Clean ganga fund Rs.12,000

Swachh Bharath Kosh Rs.8,000

National fund for control of Drug Abuse Rs. 15,000

Compute the amount of deduction admissible to him u/s 80-G for the AY 2019-20.

20. Describe the powers of Central Board of Direct Taxes.

F-4651

Sub. Code

7MCC4C2

**M.Com (CA) DEGREE EXAMINATION, APRIL 2021 &
Supplementary/Improvement/Arrear Examinations**

Fourth Semester

Commerce with Computer Applications

HUMAN RESOURCE MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define human resource management (HRM).
2. What is the scope of HRM?
3. Why is manpower planning important to organization?
4. What is job rotation in HRM?
5. What is employee placement and induction?
6. What do you mean by demotion of employees?
7. What is Role Playing in HRM?
8. What is meant by business game?
9. Give any four examples of fringe benefit.
10. List any two situations under which the Group incentive schemes are suitable.

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between Personnel Management and Human Resource Management.

Or

- (b) What are the major challenges faced by human resource managers?

12. (a) Explain the causes of absenteeism in workplace.

Or

- (b) What are the aims of job design?

13. (a) What are the essentials to make a promotion policy as sound and good?

Or

- (b) Explain the causes of labour turnover.

14. (a) What are the characteristics of management development?

Or

- (b) Explain briefly the stages in career development.

15. (a) Distinguish between Salary and Wages.

Or

- (b) What are the objectives of performance appraisal?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the functions of Human Resource Management (HRM).
 17. Explain the process of Job Analysis.
 18. Discuss the sources of recruitment of employees.
 19. Define training. Explain the steps to create successful training programs.
 20. What is performance appraisal? Explain the methods of performance appraisal.
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F-4652

Sub. Code

7MCC4E1

**M.Com. (C.A) DEGREE EXAMINATION,
APRIL 2021 &**

Supplementary/Improvement/Arrear Examinations

Fourth Semester

Commerce with Computer Applications

**Elective- INVESTMENT AND PORTFOLIO
MANAGEMENT**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define investment.
2. Who are underwriters?
3. Define fundamental analysis.
4. What is business risk?
5. Mention any two advantages of risk and return analysis.
6. What is CAPM?
7. What is security market line?
8. What is a Naked Option?
9. What are listed securities?
10. What is CRISIL?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the economic analysis for investment decision.

Or

- (b) Explain the primary and secondary markets.

12. (a) Explain any five advantages of company analysis.

Or

- (b) Distinguish between systematic and unsystematic risks.

13. (a) How does investment differ from speculation?

Or

- (b) Explain Dow Theory.

14. (a) Mention the forms of investment alternatives.

Or

- (b) Explain the principles of portfolio management.

15. (a) The equity share of Ganesh Textiles currently sells at Rs.46 per share. The Company's finance manager expects a constant growth rate of 10 per cent and an end of year dividend of Rs.5.

(i) What is the expected rate of return?

(ii) If the investor requires a 15% return, should he purchase the stock?

Or

- (b) Adhithya Company has its dividend growing at a constant rate of 8%. Its current dividend rate is Rs.2 per share. Assume that its expected return is 13%. What is its current price thus $k=0.16$ and $g=0.06$.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the nature and scope of investment analysis.
17. Explain the major types of risk in investment.
18. Elucidate the efficient market hypothesis in each of its three forms.
19. Distinguish between future contract and forward contract.
20. The following opinion is developed on a thorough analysis of both the aggregate stock market and the stock of Moon Company Ltd.

Economic Conditions	Aggregate market	Likely returns moon co.ltd.	Probability
Good	18%	21%	0.6
Fair	15%	17%	0.7
Poor	5%	-7%	0.4

At present the risk free rate is equal to 9%. Would an investment in moon Ltd. be wise?

F-4653

Sub. Code

7MCC4E2

**M.Com (CA) DEGREE EXAMINATION, APRIL 2021 &
Supplementary/Improvement/Arrear Examinations**

Fourth Semester

Commerce with Computer Applications

Elective: ENTERPRISE RESOURCE PLANNING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is data mining?
2. What is meant by hardware environment?
3. Why is quality management important?
4. What is Computer-aided Design (CAD)?
5. How do you reduce process cycle time?
6. What is decision-making capability?
7. How do you do process reengineering?
8. What is People Soft?
9. What is a Market Snapshot?
10. What is meant by web based application?

Part B

(5 × 5 = 25)

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

11. (a) What is Business Process Mapping in ERP Design?

Or

- (b) Why is Business Process Re-engineering (BPR) so significant?

12. (a) Explain briefly the concept of Six-Sigma.

Or

- (b) What is the significance of distribution requirements planning?

13. (a) Explain the concept of Increased Flexibility.

Or

- (b) Write a note on Improved Accuracy.

14. (a) What is In-house Implementation?

Or

- (b) Write a note on Pre-evaluation screening of ERP?

15. (a) What are the new markets of ERP?

Or

- (b) Write a note on ERP Application Platforms.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the evolution of ERP.
 17. Discuss the applications of JIT (Just in Time).
 18. Explain the concept of SCM (Supply Chain Management).
 19. Write a comparative assessment and selection of ERP packages and modules.
 20. Describe the faster ERP Implementation Methodologies.
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F-4654

Sub. Code

7MCC5E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2021 &

Supplementary/Improvement/Arrear Examinations

Fourth Semester

Commerce with Computer Applications

**Elective — MULTIMEDIA AND MOBILE
COMMUNICATIONS**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Multimedia.
2. What is World Wide Web?
3. What is animation?
4. Write the benefits of Multimedia.
5. Define LAN.
6. Define Bluetooth.
7. What is IP?
8. What do you mean by Ad-hoc networks?
9. Define TCP.
10. What do you mean by freezing?

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the multimedia software tools.
Or
(b) Explain the data representation in graphics.
12. (a) Write the use of multimedia technology.
Or
(b) Explain the development tools in multimedia.
13. (a) Explain the IEEE 802.11.
Or
(b) Explain the Access Point Control Protocol.
14. (a) Explain the mobile IP goals
Or
(b) Explain the DHCP.
15. (a) Explain the snooping.
Or
(b) Explain wireless telephony applications.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the color models in video.
17. Explain the commercial tools.
18. Distinguish between infrared and radio transmission.
19. Illustrate the IPV6.
20. Elucidate the TCP Architecture.

F-4655

Sub. Code

7MCC5E2

**M.Com. (CA) DEGREE EXAMINATION,
APRIL 2021 &**

Supplementary/Improvement/Arrear Examinations

Fourth Semester

Commerce With Computer Applications

Elective – COMPUTER NETWORKS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. List the various internet protocols.
2. What is Logical Addressing?
3. What is Checksum
4. Define Bridges.
5. What do you meant by Hierarchical routing?
6. What is rotary for mobility?
7. What is Congestion.
8. How to execute connection setup?
9. What is packet retransmission?
10. Define DNS.

Part B

(5 × 5 = 25)

Answer **all** questions.

11. (a) Explain the types of Guided Transmission Media.

Or

- (b) Explain TCP/IP protocol suite with neat sketch.

12. (a) With neat example, explain Error Detection and CRC?

Or

- (b) Explain stop and wait ARQ with neat example.

13. (a) Differentiate packet switching and circuit switching.

Or

- (b) Narrate a short note on Random Early Detection.

14. (a) Compare and contrast TCP and UDP.

Or

- (b) Write an essay on Leaky bucket algorithm with neat example.

15. (a) Write a note on HTIP and its message format.

Or

- (b) Explain the Digital signature.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. With neat sketch, explain the architecture of OSI Model.

17. Describe Multiple Access Control.

18. Explain the distance vector routing with neat example.
 19. How congestion control in TCP works? Explain in detail.
 20. Narrate RSA algorithm. Explain it with example.
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F-5368

Sub. Code

7MCC2C1

**M.Com.(CA) DEGREE EXAMINATION, APRIL 2021 &
Supplementary/Improvement/Arrear Examinations**

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. Define research.
2. What is a research gap?
3. What is sample size in research?
4. What do you mean by observation?
5. What is Rating Scale?
6. Why tabulation is essential in research study?
7. What is a One-Way ANOVA?
8. State any two assumptions for Two-Way ANOVA.
9. What is interpretation of data in research methodology?
10. What is the importance of report in research?

Part B

(5 × 5 = 25)

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

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

Or

- (b) Write null and alternative hypothesis with example.

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

Or

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

13. (a) What is the importance of editing and coding in data analysis?

Or

- (b) What is the role of computers in data analysis?

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

Or

- (b) Differentiate between One-Way and Two-Way ANOVA.

15. (a) Explain briefly the types of research report.

Or

- (b) What are the steps in report writing in research methodology?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the types of research.
 17. Describe the methods of sampling from a population.
 18. Elucidate the types of attitude scales in research.
 19. What is a Chi-Square Statistic? Explain the uses of chi-squared statistic.
 20. Explain the layout of research report in research methodology.
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F-5369

Sub. Code

7MCC2C2

**M.Com. (CA) DEGREE EXAMINATION,
APRIL 2021 &**

Supplementary / Improvement/ Arrear Examinations

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. Define financial management.
2. How is present value calculated?
3. Define capital structure.
4. Write a note on point of indifference.
5. What is discounted cash flow method?
6. What do you mean by IRR?

7. What do you understand by working capital?
8. What have you known about commercial paper?
9. What is cash dividend?
10. What is a stock split?

Part B

(5 × 5 = 25)

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

11. (a) Explain the objectives of financial management.

Or

- (b) What is finance function?

12. (a) What are the features of cost of capital?

Or

- (b) Explain the methods of calculating the cost of equity capital.

13. (a) What is the importance of capital budgeting?

Or

- (b) Investment data for a new product are as follows:

Capital outlay Rs.2,00,000.

Depreciation 20% p.a. on written down value basis

Forecasted annual income before charging depreciation but after all other charges is as follows:

Year	Rs.
1	1,00,000
2	1,00,000
3	80,000
4	80,000
5	40,000
	4,00,000

Calculate Accounting Rate of Return. Ignore taxation.

14. (a) What are the advantages of working capital?

Or

- (b) From the following Balance Sheet, compute:

- (i) Gross working capital and
(ii) Net working capital.

Balance Sheet as on 31.12.2018

Liabilities	Rs.	Assets	Rs.
Share capital	6,00,000	Fixed Assets:	
Reserves	1,00,000	Land & Building	3,00,000
Debentures	3,00,000	Plant & Machinery	4,00,000

Liabilities	Rs.	Assets	Rs.
Current Liabilities:		Current Assets:	
Bank Loan	1,00,000	Cash	60,000
Creditors	60,000	Investments	1,00,000
Bills payable	40,000	Debtors	1,40,000
		Inventory	2,00,000
	12,00,000		12,00,000

15. (a) What are the factors influencing the dividend policy of a firm.

Or

- (b) The following information relates to Vignesh Ltd.

Earnings per share = Rs.9

Internal rate of return = 18%

Cost of capital = 12%

Payout ratio = 33.33%

Compute the market price under the Walter's Model.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the different approaches to financial management.

17. A five year Rs.100 debenture can be sold for a net price of Rs.97.50. The coupon rate of interest is 14% p.a. and the debenture will be redeemed at 5% premium. The tax rate is 50%.

Compute the after tax cost of debenture.

18. (a) From the following data, state which project is better:

Year	Cash inflows	
	A (Rs.)	B (Rs.)
0	-20,000	-20,000
1	8,000	10,000
2	8,000	12,000
3	4,000	6,000

Risk less discount rate is 5%. Project A is less risky as compared to project

- (b) The management considers risk premium rates at 5% and 10% respectively. Which project should be selected?
19. Explain the factors determining the working capital needs.

20. The following data relate to Maruti Ltd.

Earning per share Rs. 10

Capitalization rate 10%

Retention ratio 40%

Determine the price of the share under Walter's model and Gordon's model if the internal rate of return is (a) 15% (b) 10% (c) 5%.

F-5370

Sub. Code

7MCC2C3

**M.Com. (CA) DEGREE EXAMINATION,
APRIL 2021 &**

Supplementary / Improvement/ Arrear Examinations

Second Semester

Commerce with Computer Applications

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is mean by Management Accounting?
2. State any two Limitations of Management Accounting.
3. What do you mean my Common Size Statement?
4. What is Trend Analysis?
5. What do you understand by Liquidity Ratio?
6. Write the meaning of the term “Fund flow”.
7. What do you mean by Cash budget?
8. Write any two types of Budget.

9. What do you understand by the term “Break-Even Analysis”?
10. What is mean by fixed expenses?

Part B (5 × 5 = 25)

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

11. (a) State the objectives of Management Accounting.

Or

- (b) From the following Profit and Loss Account of Jeyaprakash Industries Ltd., prepare a comparative income statement.

Profit and Loss account for the year ended 30th June.

Particular	1999	2000	Particulars	1999	2000
To Cost of goods sold	500	640	By Sales	700	900
To Operating expenses:					
Administrative	20	20			
Selling expenses	30	40			
To Net profit	150	200			
	700	900		700	900

12. (a) Explain the limitations of ratio analysis.

Or

- (b) Ashok Ltd., has submitted the following Balance Sheet as on 30th June 2000.

Liabilities	Rs.	Assets	Rs.
Equity capital	1,50,000	Fixed assets	1,62,000
Revenue reserve	30,000	Current Assets:	
8% Debentures	20,000	Stock	22,000

Liabilities	Rs.	Assets	Rs.
Current liabilities:		Debtors	51,000
Sundry creditors	49,000	Bills receivables	2,000
		Bank	12,000
	<u>2,49,000</u>		<u>2,49,000</u>

Find the current ratio and quick ratio.

13. (a) From the following balance sheet of Balu Ltd., prepare a source and uses of funds statement for 1999.

Liabilities	31 st Dec. 1999 Rs.	31 st Dec. 1998 Rs.	Assets	31 st Dec. 1999 Rs.	31 st Dec. 1998 Rs.
Accounts payable	45,000	50,000	Cash	75,000	35,000
Bills payable	55,000	20,000	Accounts receivables	90,000	98,000
Capital stock	1,50,000	1,25,000	Merchandise inventory	1,20,000	87,000
Retained earnings	75,000	60,000	Long-term investment	10,000	15,000
			Land	30,000	20,000
	<u>3,25,000</u>	<u>2,55,000</u>		<u>3,25,000</u>	<u>2,55,000</u>

Or

- (b) From the following information, calculate funds from operations of the second year

	I year	II year
Profit and Loss account	25,000	40,000
General reserve	40,000	45,000
Goodwill	7,000	4,000
Preliminary expenses	5,000	3,000
Provision for depreciation on Machinery	10,000	12,000

14. (a) What are the essential features of a budgets?

Or

- (b) Prepare a production budget for three months ending March 31, 2008 for a factory producing four products, on the basis of the following information:

Type of product	Estimated stock on January 1, 2008 (units)	Estimated sales during Jan-Mar 2008 (units)	Desired closing stock March 31, 2008 (units)
A	2,000	10,000	5,000
B	3,000	15,000	4,000
C	4,000	13,000	3,000
D	5,000	12,000	2,000

15. (a) P.V ratio is 60%. Marginal cost is Rs. 50. What is the selling price per unit?

Or

- (b) The P.V ratio of a firm dealing in precision instrument is 50% and margin of safety is 40%. You are required to work out the B.E.P and the profit if sales volume is Rs. 50,00,000.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between Cost accounting and Management account.
17. From the following information, prepare a Balance Sheet. Show the workings.
- | | |
|------------------------------------|--------------|
| Working capital | Rs. 75,000 |
| Reserve and surplus | Rs. 1,00,000 |
| Bank overdraft | Rs. 60,000 |
| Current ratio | 1.75 |
| Liquid ratio | 1.15 |
| Fixed assets to proprietor's funds | 0.75 |
| Long-term liabilities | Nil |
18. From the following information relating to Sony Ltd., prepare funds flow statement.

Liabilities	30 th Sep. 1999	30 th Sep. 2000	Assets	30 th Sep. 1999	30 th Sep. 2000
Share capital	3,00,000	4,00,000	Cash	30,000	90,000
General reserve	1,00,000	50,000	Accounts receivable	1,05,000	1,50,000
Retained earnings	30,000	60,000	Inventories	1,50,000	1,95,000
Accounts payable	45,000	1,35,000	Fixed assets	1,90,000	2,10,000
	<u>4,75,000</u>	<u>6,45,000</u>		<u>4,75,000</u>	<u>6,45,000</u>

- (a) The company issued bonus shares for Rs. 50,000 and for cash Rs. 50,000.
- (b) Depreciation written off during the year Rs. 15,000.

19. X Ltd. wishes to arrange overdraft facilities with its bankers during the period April to June 2008 when it will be manufacturing mostly for stock. Prepare a Cash Budget for the above period from the following data, indicating the extent of the bank facilities the company will require at the end of each month:

	Credit Sales	Purchases	Wages
	(Rs.)	(Rs.)	(Rs.)
February 2008	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

- (a) 50% of credit sales are realized in the month following the sales and the remaining 50% in the second month following. Creditors are paid in the month following the month of purchase. Lag in payment of wages 1 month.
- (b) Cash at bank on 1-4-2008 (estimated) Rs. 25,000.

20. From the following information relating to Quick Standards Ltd., you are required to find out

- (a) P.V. ratio
- (b) Break-even point
- (c) Profit
- (d) Margin of safety.

Total Fixed Costs	Rs. 4,500
Total Variable Cost	Rs. 7,500
Total Sales	Rs. 15,000

- (e) Also Calculate the Volume of sales to earn profit of Rs. 6,000.

F-5371

Sub. Code

7MCC2C4

**M.Com.(CA) DEGREE EXAMINATION, APRIL 2021 &
Supplementary/Improvement/Arrear Examinations**

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. What does b2c mean?
2. What is an e-commerce business?
3. Write any two objectives of e-commerce.
4. What is a Debit card?
5. What is push-advertising?
6. Mention any two terminologies used in e-advertisement.
7. What is meant e-cheque?
8. What is the significance of e-banking?
9. Define EDI.
10. Specify any two benefits of EDI.

Part B

(5 × 5 = 25)

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

11. (a) Explain the e-business technology and infrastructure.

Or

- (b) What is called e-business initiatives?

12. (a) Write a note on Cryptography.

Or

- (b) What are the inputs of e-commerce?

13. (a) Explain the concept of Customizing Ads.

Or

- (b) Write a note on Online Catalogs.

14. (a) What is the importance of e-banking in Indian banking system?

Or

- (b) What are the functions of e-cash and Tele banking?

15. (a) What is the significance of EDI in business relationships?

Or

- (b) What have you known about E-Logistics?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various fundamental models of e-business.
17. Explain in detail the concepts of online orders and online booking.

18. Discuss pros and cons in e-advertising.
 19. Illustrate the functions of RTGS.
 20. Describe the concept of EAI.
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F-5372

Sub. Code

7MCC2E2

**M.Com.(CA)DEGREE EXAMINATION, APRIL 2021 &
Supplementary/Improvement/Arrear Examinations**

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. Define metadata.
3. What is data warehouse security?
4. What is data recovery in data warehouse?
5. What is capacity planning?
6. What is testing?
7. What is data mining?
8. Define SQL tool.
9. What is genetic algorithm?
10. Define keyboard entry errors

Part B

(5 × 5 = 25)

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

11. (a) Explain database scheme.

Or

- (b) Write note on partitioning strategy.

12. (a) Explain the physical layout in warehouse.

Or

- (b) Describe backup and recovery concept in data warehouse.

13. (a) Explain the features of data warehouse

Or

- (b) Explain system testing in data warehouse.

14. (a) Explain Self Learning Concept in data mining.

Or

- (b) List out the functions of data mining tools.

15. (a) Explain the different types of OLAP server.

Or

- (b) Describe neural network in data mining.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail the data warehouse architecture.

17. Distinguish between data warehouse and operation data warehouse.

18. Explain the data warehouse planning,
 19. Explain in detail the data mining software.
 20. Discuss the following data cleaning.
 - (a) Missing data
 - (b) Duplication removal.
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