

F-6301

Sub. Code

7MCC1C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2021**

First Semester

Commerce with Computer Applications

MARKETING MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Mention any two features of services marketing.
2. What is online marketing?
3. Give any two objectives of marketing research.
4. Name any four external factors of marketing environment.
5. What is a product?
6. What is the difference between packing and packaging?
7. What is regulated pricing?
8. What is Network Marketing?
9. Distinguish between personal selling and impersonal selling.
10. Write any four features of advertising.

Part B

(5 × 5 = 25)

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

11. (a) What are the various approaches of studying marketing?

Or

- (b) Why is rural marketing important?

12. (a) What does a CRM system do?

Or

- (b) What are the determinants of consumer buying process?

13. (a) Why do some products fail?

Or

- (b) How do you create product positioning?

14. (a) What is Supply Chain Management (SCM)?

Or

- (b) What are the factors influencing pricing decisions?

15. (a) What are the qualities of a good salesperson?

Or

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

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the concepts of marketing.
17. Describe the elements of marketing mix.

18. Elucidate the characteristics of Product Life Cycle stages.
 19. Illustrate the various pricing methods.
 20. Explain the elements of an advertisement copy.
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F-6304

Sub. Code

7MCC4C1

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

Fourth Semester

Commerce with Computer Applications

INCOME TAX LAW AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define the term 'Assessee'.
2. When does an individual become resident?
3. Define 'Salaries' under the Income Tax Act.
4. Mr. 'E' owns a house at Bharathi Nagar and submits the following particulars :

Rent received	Rs. 1,75,000
Standard rent	Rs. 1,60,000
Municipal valuation	Rs. 1,70,000
Fair rental value	Rs. 1,72,000

Municipal tax is 12% of MV+2% of municipal taxes as surcharge.
5. Define the term business and Profession.
6. Write short note on cost of acquisition.

7. State two types of filing of return.
8. How are speculation losses set off?
9. What is meant by Advance Payment of Tax?
10. What do you mean by 'Tax deducted at source'?

Part B

(5 × 5 = 25)

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

11. (a) Explain the tax system prevalent in India.

Or

- (b) Mr. Prashant went to Germany for diploma course on 5th August 2020 and came back to India on 25th February 2021. His family remained in India. He had never been out of India before. What is his residential status for the year ending on 31st March 2021?

12. (a) Explain the various types of 'Provident funds'.

Or

- (b) Calculate ARV from the particulars given below :

MRV Rs.60,000 p.a

Actual Rent Rs.7,000 p.m

FRV Rs.66,000 p.a

Standard Rent Rs. 69,000 p.a

- (i) House was vacant for full year during the previous year 2020-21
- (ii) House was vacant for two months during the previous year 2020-21
- (iii) Actual rent of the house is Rs. 4,000 p.m and was vacant for two months.

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

Year of purchase of assets 2004-05

Amount of selling price Rs. 35,00,000

Date of selling assets 10.01.2021

CII for 2004-05 is 113 and for 2020-21 – 301.

Or

- (b) Cash book of an Auditor for the period ended 31.03.2021.

Particulars	Rs.	Particulars	Rs.
To Balance b/d	9,614	By Office expenses	24,150
To Audit fees	54,750	By Personal expenses	4,769
To Accountancy work fee	25,475	By Membership fees	4,045
To Other source income	27,745	By Income tax	2,493
To Rent for HP	14,200	By Car purchased	23,450
		By Car expenses	5,420
		By Insurance (House)	300
		By Balance c/d	67,157
	<u>1,31,784</u>		<u>1,31,784</u>

Depreciation on car @ 15%. 1/4 of car expenses for personal purpose. Compute professional income.

14. (a) Mr. Senthil a resident individual submits the following information, relevant for the previous year ending March 31, 2021.

Income from salary 1,20,000

Income from House Property :

House-I (computed) 8,000

House-II -55,000

Profit and Gain of business:

Business Loss	8,000
Speculation Loss	-12,000

Determine the Net Income.

Or

(b) Mr. Nereka's previous year's gross total income is Rs.4,50,000. He has made the following donations. Calculate his net income.

(i) Jawaharlal Nehru Memorial Fund	Rs. 12,000
(ii) Rajiv Gandhi Foundation	Rs. 8,000
(iii) Africa Fund	Rs. 15,000
(iv) Indira Gandhi Memorial Fund	Rs. 14,000

15. (a) What are the powers of 'Chief commissioner of Income Tax'?

Or

(b) Explain the various types of assessment.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. 'X' had the following income during the previous year 31.3.2021

(a) Salary received in India for three months	9,000
(b) Income from house property in India	13,470
(c) Interest on savings Bank Deposit in SBI	1,000
(d) Amount brought into India out of the past Untaxed profits earned in Germany	20,000
(e) Income from agriculture in Indonesia being Invested in India	12,350

- (f) Income from business in Bangladesh,
being controlled from India 10,150
- (g) Dividends received in Belgium from
French companies out of which Rs. 2,500
were remitted to India 23,000

You are required to compute his total income for the
assessment year 2020-21, if he is

- (i) Resident
(ii) Not ordinary Resident and
(iii) Non-Resident.

17. Calculate income from salary of Mrs. Gunjan, a
government employee working in Chennai.

Basic salary Rs. 12,000 p.m

DA Rs. 7,000 p.m

CCA Rs. 1,000 p.m

HRA Rs. 6,000 p.m [Rent paid Rs.4,000 pm]

Entertainment Allowances Rs. 3,000 p.m

Conveyance allowance Rs.30,000 p.m [Actual amount
spent Rs. 25,000]

Washing allowance Rs. 7,000

Project allowance Rs. 6,000.

18. Miss. Saranya acquired property on 15-12-1999 for
Rs. 5,00,000 which was sold on 15.05.2020 for
Rs. 38,00,000. Expenses on transfer were Rs. 20,000. She
invests Rs. 6,00,000 in the bonds of NHAI of on
16.10.2020. Compute the capital gain for the A.Y. 2021-22

(CII 2001-02 - 100; 2020-21 - 301)

19. Mr. Mallan who is totally handicapped provides you the following information. Compute the taxable income for the assessment year 2021-22.

	Rs.
Salary (per annum)	1,30,000
Interest on Bank Saving Account	15,000
Interest on Govt. Securities	4,000
Long term capital gain	40,000
Short term capital gain	10,000
Winnings from lotteries (Gross)	20,000
Deposit in PPF	40,000
NSC (VIII) purchased during the year	20,000

20. Explain the provisions under I.T. Act 1961 relating to Deduction of Tax at Source on 'Salaries'.
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F-6502

Sub. Code

7MCC1C4

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2021.**

First Semester

Commerce with Computer Applications

BUSINESS INFORMATION TECHNOLOGY

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is LAN?
2. Specify any two applications of software.
3. State the steps in creating document in MS-Word.
4. Define Work sheet in MS-Excel.
5. How will you create an Animation in MS-PowerPoint?
6. What is Slide Master?
7. What is FTP?
8. What is NetMeeting?
9. What is Internet banking?
10. What is E-Pay?

Part B

(5 × 5 = 25)

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

11. (a) Explain the various components of computers.

Or

- (b) Write a note on Operating System.

12. (a) What are the uses of charts in MS-Excel?

Or

- (b) Explain briefly any five formulae in MS-Excel.

13. (a) How will you create a Project Design in MS-Project?

Or

- (b) What are the Schedules in MS-Project?

14. (a) What are the usage of Search Engines and Portals?

Or

- (b) Write a note on Web based E-Mail.

15. (a) What are the essential elements in EFT?

Or

- (b) What is the significance of On-line Stores?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various applications of computers in business.
17. Elucidate the steps involved in Mail Merge.
18. How will you prepare reports using PERT/CPM?

19. Describe the developments in Mobile Commerce.
 20. “Smart Card and Plastic Money” have become part of life, Give your explanation.
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F-6503

Sub. Code

7MCC1E2

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

First Semester

Commerce with Computer Applications

Elective — DATA STRUCTURES AND C

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define data structure.
2. What is stack and where it is used in real time?
3. Classify types of binary tree.
4. Distinguish between searching and sorting.
5. What is a variable? How to declare the variables?
6. Define C data types.
7. What you mean by array?
8. What is pointer? How to declare the pointer variable?
9. Give an example for WHILE LOOP.
10. Define continue statement.

Part B

(5 × 5 = 25)

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

11. (a) What is Queue? How data get inserted and deleted?

Or

- (b) How PUSH and POP operations are done in a stack?

12. (a) How binary trees are represented? Illustrate with suitable example.

Or

- (b) What is sorting? Write the procedure for quick sort.

13. (a) Distinguish between constants and variables.

Or

- (b) What is operator? Explain any two types of it.

14. (a) Illustrate three dimensional array with suitable example.

Or

- (b) What is the difference between scanf and sprint function?

15. (a) Explain the exit control loop with suitable example.

Or

- (b) What do you mean by multi decision loop?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the base operation with algorithms in single linked list.
 17. What is binary search tree? Write the procedure to insert an element in binary search tree.
 18. Describe the formatted function and unformatted functions.
 19. How to use arithmetic operation in pointer? Give suitable example.
 20. Explain Loop control statements.
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F-6504

Sub. Code

7MCC3E2

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

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 testing.
2. Write down the role of SRS.
3. What do you mean by problem analysis?
4. Define validation.
5. What is planning?
6. What do you mean by Raleigh curve?
7. What is cohesion?
8. What is top down strategies in system design?
9. Define error.
10. What do you mean by reliability?

Part B

(5 × 5 = 25)

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

11. (a) Explain about the software requirement specification.

Or

- (b) What do you mean by effort distribution with phases?

12. (a) Write about the prototype requirement specification.

Or

- (b) Explain about the change request frequency.

13. (a) Write about COCOMO model.

Or

- (b) Explain the software configuration management.

14. (a) Explain the problem partitioning.

Or

- (b) Explain the coupling and cohesion.

15. (a) Explain the boundary value analysis.

Or

- (b) Explain the mutation testing.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the s/w development process model.

17. Describe the problem analysis.

18. Explain about quality assurance plans.
 19. Explain about the system Design.
 20. Explain the testing fundamentals.
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F-5363

Sub. Code

7MCC1C1

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021

First Semester

Commerce with Computer Applications

MANAGEMENT PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define management.
2. Mention any four characteristics of management.
3. What is the importance of planning?
4. Give any two uses of computers in planning and decision process.
5. Specify any two characteristics of formal organization.
6. Distinguish between centralization and decentralization of organisation.
7. What is the key difference between manager and leader?
8. List any two uses of computers in control process.
9. What is Strategic Management?
10. Write any two important 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 qualities of a manager?

Or

- (b) What are the elements of scientific management F.W.Taylor?

12. (a) What are the basic steps in planning process?

Or

- (b) What are the difficulties in planning?

13. (a) Explain briefly any five principles of organisation.

Or

- (b) What are the factors that determine delegation of authority?

14. (a) What are the principles of directing?

Or

- (b) Is morale and motivation the same thing? Why?

15. (a) Write a note on strategic leadership and decision-making.

Or

- (b) What are challenges that Global organizations face?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the principles of management evolved by Henry Fayol.
 17. Define planning. Explain the types of planning.
 18. Describe the different forms of organisation with example.
 19. Elucidate the types of techniques of controlling.
 20. What is Total Quality Management (TQM)? What are the key principles of TQM?
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F-5364

Sub. Code

7MCC1C2

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021
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. Write any two objectives of accounting standard.
2. What do you mean by going concern concept?
3. Mention any two causes for depreciation.
4. What is the need for providing depreciation?
5. What is net-worth method?
6. Give any two features of single entry system.
7. What is rebate on bill discounted?
8. What is sale ratio?
9. What is meant by absorption?
10. Specify any two factors affecting goodwill.

Part B

(5 × 5 = 25)

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

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

Or

- (b) Explain any two accounting concepts.

12. (a) List out the methods for calculating depreciation.

Or

- (b) A company acquired a machine on 1-1-2018 at a cost of Rs. 40,000 and spent Rs. 1,000 on its installation. The firm writes off depreciation at 10% on the diminishing balance method. The books are closed on 31st December of each year. Show the machinery account for three years.

13. (a) Distinguish between Balance Sheet and Statement of Affairs.

Or

- (b) From the following data, ascertain sales made during the year by preparing Memorandum Trading A/c.

Stock on 1.1.2020	60,000
Stock on 31.12.2020	40,000
Purchase during 2020	4, 00,000
Rate of gross profit on sale	20%
Wages paid	10,000

14. (a) Distinguish between shares and debentures.

Or

- (b) A company has as part of its share capital 1,000 redeemable preference shares of Rs. 100 each fully paid up. When these shares became due to redemption, the company had Rs. 60,000 in its

reserve fund. The company issued necessary equity shares of Rs. 25 specifically for the purpose of redemption and received cash in full. Make the necessary journal entries.

15. (a) Distinguish between internal reconstruction and external reconstruction.

Or

- (b) From the following calculate the value of goodwill:
- (i) Average capital employed in the business Rs. 6,00,000.
 - (ii) Net trading profit for the three years Rs. 1,07,600, Rs. 90,700, Rs. 1,12,500.
 - (iii) Rate of interest expected from capital @ 12%.
 - (iv) Remuneration to the partners for their services is Rs. 12,000 per annum.
 - (v) Sundry assets of the firm – Rs. 7,65,429 and liabilities – Rs. 34,123.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. From the following Trial Balance of Madan as on 31st December 2020, you are required to prepare a Trading and Profit and Loss Account for the year ended 31st December 2020 and a Balance Sheet as at that date, after making necessary adjustments. Also give journal entries for adjustments.

	Debit (Rs.)	Credit (Rs.)
Madan's Capital & Drawing's Account	22,000	70,000
Plant and Machinery	20,000	
Stock on 1 st January 2020	60,000	

Purchases and Sales	1,50,000	2,50,000
Returns Inwards and Outwards	5,400	2,600
Sundry Debtors and Creditors	92,000	60,000
Furniture	10,000	
Rates and Insurance	5,600	
Trade Expenses	1,350	
Advertising	840	
Bad debts	800	
Discounts	600	
Salaries	11,200	
Cash in hand	2,060	
Wages	7,000	
Conveyance charges	1,320	
Interest	430	
Business premises	12,000	
Bank over draft		20,000
	4,02,600	4,02,600

Adjustments:

- (a) Stock on 31st December 2020 was valued at Rs. 90,000.
- (b) Write off Rs. 800 as bad debts.
- (c) The provision for doubtful debts is to be maintained at 5% on sundry debtors.
- (d) Provide for depreciation on premises at 2.5%, Plant and Machinery at 7.5% and furniture at 10%.
- (e) Prepaid Insurance was Rs. 300 and Salaries Rs. 700.
- (f) Outstanding rent was Rs. 500 and Wages Rs. 400.

17. A company purchased a 3 year lease on 1-1-2016 for Rs. 50,000. It is decided to provide for the replacement of lease at the end of three years by setting up a sinking fund. It is expected that the investment will fetch interest @ 5%. Sinking Fund Tables show that to provide the requisite sum @ 5% at the end of the three years, an investment at Rs. 15,864 is required every year. Investments are made to the nearest rupee.

On 31st December 2018, the investments were sold for Rs. 30,500. On 1-1-2019, the same lease was renewed for further period of 3 years by payment of Rs. 60,000.

Show the Lease Account, Sinking Fund Account and Sinking Fund Investment Account for 3 years.

18. From the following particulars, prepare Total Debtors Account and Creditors Account.

	Rs.
On 1-1-2020:	
Total debtors	40,000
Total creditors	15,000
Total B/R	16,000
Total B/P	6,000
Transactions during the year:	
Cash received from debtors	30,000
Discount allowed to debtors	6,000
Bad debts written off	3,000
Return inwards	5,000
Cash sales	16,000
Cash purchases	7,000
Cash received against B/R	10,000
Cash paid to suppliers (including of Rs. 1,000 for purchasing machine)	10,000
Cash paid against B/P	3,000

Discount received from suppliers	600
Return outward	1,500
Bills payable dishonour	600
On 31-12-2020:	
Total debtors	70,000
Total creditors	15,000
Total B/R	16,000
Total B/P	8,000

19. From the following information of XZY Bank, prepare Profit and Loss account for the year ended 31.03.2020.

(Rupees in 000's)

Particulars	Rs.	Particulars	Rs.
Interest on Loan	2,590	Interest on fixed deposit	3,170
Commission	82	Payment to employees	540
Discount on bills	1,060	Interest on cash credit	2,230
Rent and Taxes	180	Interest on O/D	1,540
Directors fees	30	Auditors fees	12
Interest on savings and bank deposits	680	Postage and telegrams	14
Printing and stationery	29	Sundry charges	17

Additional information:

- Provide for contingencies Rs. 2,00,000.
- Transfer Rs. 15,57,000 to reserves.
- Transfer Rs. 2,00,000 to Central Government.

20. M Ltd. and N Ltd. agreed to amalgamate on the basis of the following balance sheets as on 31.03.2020.

Liabilities	M Ltd.	N Ltd.	Assets	M Ltd.	N Ltd.
Share capital Rs. 25 each	75,000	50,000	Goodwill	30,000	–
Profit and Loss A/c	7,500	2,500	Fixed Assets	31,500	38,800
Creditors	3,500	3,500	Stock	15,000	12,000
Depreciation Fund	–	2,500	Debtors	8,000	5,200
			Bank Balance	1,500	2,500
	86,000	58,500		86,000	58,500

- (a) The assets and liabilities are to be taken over by a new company formed called 'P' Ltd. at book values.
- (b) 'P' Limited's capital consisting of 10,000 equity shares of Rs. 10 each and 10,000, 8% preference shares of Rs. 10 each.
- (c) 'P' Ltd. issued the equity shares equally to the two vendor companies and for the balance of purchase consideration, preference shares were issued.

Show the journal entries and the balance sheet in the books of 'P' Ltd.

F-5366

Sub. Code

7MCC1E1

M.Com.(CA) DEGREE EXAMINATION, NOVEMBER 2021

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. What is Real time System?
2. Define System calls.
3. List out any two operation processes.
4. What is Scheduling algorithm?
5. Define Deadlock.
6. Define Monitor.
7. Define Reloadable partitions allocation.
8. What is Segment memory management?
9. What is meant by File attributes?
10. What is free space management?

Part B

(5 × 5 = 25)

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

11. (a) Mention any two major activities of Operating system.

Or

- (b) What is a System component?

12. (a) Write a short note on Co-operating processes.

Or

- (b) What are the operations available in process?

13. (a) Explain the problems of synchronization.

Or

- (b) Explain the critical regions in Operating system.

14. (a) Explain the Segmented and Demand paged memory management.

Or

- (b) Write a short note on Partitioned Allocation.

15. (a) What is a File? What are the operations performed on it?

Or

- (b) Explain the Directory Implementation.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the Operating system structure in detail.
 17. Explain Scheduling Algorithms.
 18. Enumerate the process of synchronization.
 19. Explain the Memory management.
 20. Discuss the File System Structure with suitable example.
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F-5373

Sub. Code

7MCC3C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2021**

Third Semester

Commerce with Computer Applications

PRACTICAL COST ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** the questions.

1. Define costing.
2. Write any two limitations of cost accounting.
3. Define inventory control.
4. What is Bin card?
5. Mention any two reasons for differences between costing profit and financial profit.
6. Write any two merits of ABC Analysis of stock control.
7. What is mean by standard costing?
8. What is reconciliation?
9. What do you understand by abnormal loss?
10. What is cost audit?

Section B

(5 × 5 = 25)

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

11. (a) What is electronic computer? What are its uses?

Or

- (b) Explain cost centre.

12. (a) Prepare Stock Ledger Account from the following information:

Jan 1	Purchased	500 kg.at Rs.20 per kg.
Jan 10	Purchased	300 kg.at Rs.21 per kg.
Jan 15	Issued	600 kg.
Jan 20	Purchased	400 kg.at Rs.22 per kg.
Jan 25	Issued	300 kg.
Jan 27	Purchased	500 kg.at Rs.211 per kg.
Jan 31	Issued	200 kg.

Adopt FIFO method of issue and ascertain the value of closing stock.

Or

- (b) Calculate the Economic Order Quantity from the following information. Also state the number of orders to be placed in a year.

Consumption of materials per annum: 10,000 kg.

Order placing costs per order : Rs. 50

Cost per kg. of raw materials : Rs. 2

Storage costs 8% on average inventory.

13. (a) Prepare Process Account from the following:

Materials issued 1,000 kg @Rs. 125

Wages Rs.28,000

Overheads Rs.8,000

Normal loss 5% of input

Output 900 kg.

Or

- (b) Find out the equivalent production from the following data under the FIFO Method

Opening work-in-progress 2,000 units

Degree of completion: Materials 20%

Labour 40%

Overheads 40%

Units introduced 8000

Closing work-in-progress 3,000 units

Degree of completion: Materials 80%

Labour 60%

Overheads 60%

Assume that no process losses.

14. (a) Differentiate between standard cost and estimated cost.

Or

(b) With the help of following information calculate:

(i) Labour cost variance

(ii) Labour rate variance

Standard hour: 40 @ Rs.3 Per hour

Actual Hours : 50 @ Rs.4 per Hour

15. (a) Write down the advantages of value analysis.

Or

(b) What is performance reporting? What are the methods used for performance reporting?

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between cost control and cost reduction.

17. From the following data calculate the cost per kilometre of a lorry

	Rs.
Cost of the lorry	1,50,000
Road licence for the year	750
Insurance charges per year	450
Garage rent per year	800
	Rs.
Driver's wages per month	1,000
Cost of Diesel per litre	30

Fuel efficiency	15 Km per litre
Tyre cost	2 per km
Repairs and maintenance cost	0.20 per km
Estimated life	1,50,000 km
Estimated annual kilometre	5,000 km

18. From the following figures, prepare a Reconciliation Statement

	Rs.
Net profit as per financial records	1, 28,755
(a) Works overheads under-recovered in cost	3,120
(b) Administration overhead recovered 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 budgeted and actual sales for July in respect of three products given below, you are required to calculate sales variances:

Particulars	Budget		Actual	
	Units	Sale price	Units	Sale price
Product X	5,000	5.00	5,000	5.00
Product Y	4,000	6.00	6,000	6.25
Product Z	3,000	7.00	4,000	6.75
	<u>12,000</u>		<u>15,000</u>	

20. Explain the power and duties of cost auditor.
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F-5374

Sub. Code

7MCC3C2

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021

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. Distinguish between innovation and creativity.
2. Define women entrepreneur.
3. What is economic environment?
4. What is EDP?
5. Specify any two functions of NIESBUD.
6. What are the industrial agencies providing financial assistance to the entrepreneurs?
7. Mention any two schemes of TABCEDCO.
8. List down any two objectives of MSE-CDP.
9. Define project appraisal.
10. Mention any four strategies for facing competitions.

Part B

(5 × 5 = 25)

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

11. (a) What are the qualities of successful entrepreneurs?

Or

- (b) Explain the any five types of entrepreneurs.

12. (a) Explain the phases of Entrepreneurship Development Programmes(EDPs).

Or

- (b) Write a note on training and development initiatives in entrepreneurship in India.

13. (a) What are the functions of SIDCO?

Or

- (b) Write short notes on NEN and SIPCOT.

14. (a) Explain the role of confederation of Indian Industry.

Or

- (b) Explain the role of Khadi and Village Industries Commission (KVIC)

15. (a) What are the documents needed to establish the new business?

Or

- (b) How will you identify the suppliers of business?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the essence of innovative entrepreneurship.
17. Explain the growth and development of entrepreneurship in India.
18. Describe the functions of DIC (District Industries Centre).
19. Elucidate the various schemes of THADCO.
20. Explain the steps in preparation of project report.

F-5375

Sub. Code

7MCC3C3

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce with Computer Applications

QUANTITATIVE METHODS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** questions.

1. What is Operations Research?
2. Define the term, variable.
3. What do you mean by Slack Variable?
4. What is Initial Basic Feasible Solution?
5. What is Impossible Event?
6. Write any two properties of distribution function.
7. Define 'Continuous simulation'.
8. How to determine a saddle point?
9. Narrate Bayes' Decision Rule.
10. Define the term 'Payoff'.

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

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

11. (a) Explain the concept of Trade off.

Or

- (b) Draw the graph of $y = x^2 + 5x + 6$.

12. (a) Solve the following LPP using Simplex method

$$\text{Maximize } z = 5x_1 + 2x_2$$

$$\text{Subject to } 10x_1 + 2x_2 \leq 2100$$

$$x_1 + 2x_2 \leq 600$$

$$x_2 \leq 800$$

$$x_1, x_2 \geq 0.$$

Or

- (b) Solve the following Assignment Problem

	A	B	C	D
I	3	6	2	6
II	7	1	4	4
III	3	8	5	8
IV	6	4	3	7
V	5	2	4	3
VI	5	7	6	2

13. (a) State and prove the addition law of probability.

Or

- (b) City residents were surveyed recently to determine readership of newspapers available. 50% of the residents read the morning paper, 60% read the evening paper, and 20% read both newspapers. Find the probability that a resident selected reads either the morning or evening paper or both the papers.

14. (a) Solve the following 2×3 game graphically :

$$\text{Player A} \begin{matrix} & \text{Player B} \\ \begin{pmatrix} 3 & -3 & 4 \\ -1 & 1 & -3 \end{pmatrix} \end{matrix}$$

Or

- (b) Distinguish between Discrete event and Continuous Simulation.
15. (a) Given the following payoff function for each act a_1 and a_2 :

$$Q_{a_1} = -25 + 40x$$

$$Q_{a_2} = -80 + 29x$$

- (i) Find the break even value of x .
- (ii) If $x = 5$, which is the better act?
- (iii) If $x = 5$, what is the regret of the poor strategy?
- (iv) If $x = -10$, which is the better act?
- (v) If $x = -10$, what is the regret of the poor strategy?

Or

- (b) Explain the concept of Maximin criterion.

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the concept of slope and its relevance.
17. Solve the following transportation problem using MODI method :

	I	II	III	IV	a_i
A	20	21	16	18	10
B	17	28	14	16	9
C	29	23	19	20	7
b_j	6	10	4	5	26
				25	

18. List and explain the elements of the Queuing System.
19. For the following pay-off matrix, find the value of the game and the strategies of Players A and B by Linear Programming technique :

$$\text{Player A} \begin{matrix} & \text{Player B} \\ \begin{pmatrix} 1 & -1 & 3 \\ 3 & 5 & -3 \\ 6 & 2 & -2 \end{pmatrix} \end{matrix}$$

20. A client asks an estate agent to sell three properties A, B and C for him and agrees to pay him 5% commission on each sale. He specifies certain condition. The estate agent must sell property A first, and this he must do within 60 days. If and when A is sold the agent receives his 5% commission on that sale. He can then either back out at this stage or nominate and try to sell one of the remaining two properties within 60 days. If he does not succeed in selling the nominated property in that period, he is given the opportunity to sell the third other. If he does sell it in the period, he is given the opportunity to sell the third property on the same condition, The following table summarises the prices, selling costs (incurred by the estate agent whenever a sale is made) and the estate agent's estimated probability of making a sale.

Property	Price of Property	Selling Costs	Probability of sale
A	Rs. 12,000	Rs. 400	0.7
B	Rs. 25,000	Rs. 225	0.6
C	Rs. 50,000	Rs. 450	0.5

- (a) Draw up an appropriate decision tree for the estate agent.
- (b) What is the estate agent's best strategy under EMV approach?

F-5376

Sub. Code

7MCC3C4

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce with Computer Applications

PRACTICAL COMPUTERIZED ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Accounting.
2. Name any four popular accounting packages in India.
3. How do you shut a company?
4. Write down the menus in gateway of Tally.
5. Define primary groups
6. What is a ledger?
7. Define voucher.
8. What is an invoice?
9. Define MIS Reports.
10. What do you mean by accounting reports?

Part B

(5 × 5 = 25)

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

11. (a) Compare Manual Accounting with Computerized Accounting.

Or

- (b) What are the advantages Computerized Accounting?

12. (a) Explain the features of Tally 9.

Or

- (b) How do you create a company?

13. (a) How do you create ledger?

Or

- (b) What are the General and Accounting features?

14. (a) What are the types of Pure Inventory Voucher?

Or

- (b) How to create purchase order?

15. (a) How to generate the accounting reports?

Or

- (b) Explain BRS.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the computerized accounts and its advantages.
 17. Explain the practice of creating, selecting, shutting and altering a company.
 18. Describe the mode of configuring the Tally 9.
 19. Explain the methods of creating VAT ledger.
 20. Explain the principal ratios in Tally.
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F-5377

Sub. Code

7MCC3E1

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2021

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** questions.

1. Define data type.
2. What is a Hungarian Notation?
3. Define constants.
4. Define SDI.
5. What is a progress bar?
6. Write about sliders in VB.
7. What do you mean by C archive?
8. What is a dialog in VB?
9. What is C Thread?
10. Write about the data control.

Part B

(5 × 5 = 25)

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

11. (a) What is message driven architecture

Or

- (b) What are the steps for keyboard handling?

12. (a) Explain the string functions in VB.

Or

- (b) Write about the event procedures in VB.

13. (a) Explain the properties of rich text box.

Or

- (b) How do you create and manipulate objects in VB?

14. (a) Write down the various object properties in VC++.

Or

- (b) Write about the message maps and document architecture.

15. (a) Explain the DAO data access methods.

Or

- (b) How do you working with multiple document interfaces?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain about DDE, DLL, and OLE-COM & ODBC.

17. Explain the financial and numeric functions in VB.

18. Write down the and functions of data grid.
 19. Explain various resources available in VC++.
 20. How to access the database from the front end.
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