

F-7320

Sub. Code

7MCC2C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022

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 the term financial management.
2. What is capital market?
3. What is cost of capital?
4. What are the components of cost of capital?
5. Define the term capital budgeting.
6. What is meant by net present value?
7. What is working capital?
8. What is miller-Orr model?
9. What is dividend?
10. What do you mean by stable dividend policy?

Part B

(5 × 5 = 25)

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

11. (a) Explain the various types of finance decision.

Or

- (b) What is the significance of financial management?

12. (a) Explain the significance of cost of capital.

Or

- (b) Explain different types of cost.

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

Or

- (b) Determine the pay-back period for a project which requires a cash outlay of Rs. 10,000/- and generates cash inflow of Rs.2,000/-, Rs.4,000/-, Rs.3,000/- and Rs.2,000/- in the first, second, third and fourth year respectively.

14. (a) Explain the procedure for calculating working capital forecasting.

Or

- (b) What are the advantages of working capital?

15. (a) What are the different types of dividend policies?

Or

- (b) What are the different forms of dividend?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the features of financial management.
17. What is cost of debt? Explain various methods of computing cost of debt capital?
18. A chemical company is considering investing in a project that costs Rs.500000.the estimated salvage value is zero. Tax rate is 55%. The company uses straight line depreciation and the proposed project has cash flows before tax(CFBT)as follows:

Year	1	2	3	4	5
CFBT	100000	100000	150000	150000	250000

Determine the payback period.

19. Cost sheet of a company provides the following particulars.
- Raw materials 40%; labour 10%; overheads 30%.
- The following details are also available:
- (a) Raw material remains in stores for 6 weeks.
 - (b) Processing time-4 weeks.
 - (c) Finished goods are in stock for 5 weeks.
 - (d) Period of credit allowed to debtors 10 weeks.
 - (e) Lag in payment of wages 2 weeks.
 - (f) Period of credit allowed by creditors 4 weeks.
 - (g) Selling price Rs.50 per unit.
 - (h) Production in units 13000 per annum.

Prepare an estimate of working hours.

20. Prepare a Cash Budget for the months April to June 2016 from the following data:

2016	Credit Sales Rs.	Purchase Rs.	Wages Rs.
February	180000	1248000	12000
March	192000	144000	14000
April	108000	143000	11000
May	174000	146000	10000
June	126000	168000	15000

Additional information:

- (a) 50 per cent of credit sales are realized in the month following the sales and the remaining 50 percent in the second month following.
- (b) Creditors are paid in the month following the month of purchase.
- (c) Wages are paid on the 1st of the next month.
- (d) Cash in hand on 1st April 2016 is estimated at Rs.25,000/-.

F-7321

Sub. Code

7MCC2C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022

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. Write any two advantages of management accounting.
2. List out any two objectives of management accounting.
3. What do you mean by comparative balance sheet?
4. What is mean by comparative income statement?
5. What is Current ratio?
6. How the fund from operation is calculated?
7. What is the procedure for the preparation of cash flow statement?
8. Define budgetary control.
9. What is mean by variable cost?
10. What do you mean by profit volume ratio?

Part B

(5 × 5 = 25)

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

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

Or

- (b) From the following Profit and Loss Account of Murugan 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	250	320	By Sales	350	450
To Operating expenses:					
Administrative	10	10			
Selling expenses	15	20			
To Net profit	75	100			
	<u>350</u>	<u>450</u>		<u>350</u>	<u>450</u>

12. (a) Explain how accounting ratios are classified.

Or

- (b) The following is the trading accounting of Mr. Murugan. Calculate stock turnover ratio.

	Rs.		Rs.
To Opening stock	15,920	By sales	78,000
To Purchase	39,000	By Closing stock	14,400
To carriage	1,000		
To Gross profit	36,480		
	<u>92,400</u>		<u>92,400</u>

13. (a) From the following summarized balance sheets of Sri Krishna Ltd., prepare a schedule of changes in working capital and a statement of sources and application of funds:

Liabilities	1998 Rs.	1999 Rs.	Assets	1998 Rs.	1999 Rs.
Share capital	4,00,000	5,75,000	Plant	75,000	1,00,000
Creditors	1,06,000	70,000	Stock	1,21,000	1,36,000
profit and Loss a/c	14,000	31,000	Debtors	1,81,000	1,70,000
			Cash	1,43,000	2,70,000
	<u>5,20,000</u>	<u>6,76,000</u>		<u>5,20,000</u>	<u>6,76,000</u>

Or

- (b) From the following Profit and Loss account, you are required to compute cash from operations:

Profit and Loss account for the year ending 30th June 2000

	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 Goodwill written off	4,000		
To Proposed dividend	5,000		
To Provision for taxation	5,000		
To Net profit	10,000		
	<u>33,000</u>		<u>33,000</u>

14. (a) Briefly explain the different types of budgets.

Or

- (b) From the following information relating to 2017 and conditions expected to prevail in 2018, prepare a budget for 2018

State the assumptions you have made.

2017 actual	Rs.
Sales	1,00,000 (40,000) units
Raw materials	53,000
Wages	11,000
Variable overheads	16,000
Fixed overheads	10,000
2018 prospects:	
Sales	Rs. 1,50,000 (60,000 units)
Raw materials	5% price increase
Wages	10% increase in wage rate
	5% increase in productivity
Additional plant	one lathe Rs. 25,000
	one drill Rs. 12,000

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

Or

- (b) You are required to calculate (i) P.V ratio (ii) margin of safety (iii) Sales (iv) Variable cost from the following figures:

Fixed cost Rs. 12,000; Profit Rs. 1,000; Break even sales Rs. 60,000.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. What are functions of a management accountant?
17. From the following particulars pertaining to assets and liabilities of a company calculate (a) Current ratio (b) Liquid ratio (c) Proprietary ratio (d) Debt equity ratio (e) Capital gearing ratio

Liabilities	Rs.	Assets	Rs.
5,000 Equity shares of Rs. 100 each	5,00,000	Land and Building	6,00,000
2,000 8% Preference shares of Rs.100 each	2,00,000	Plant and Machinery	5,00,000
4,000 9% Debentures of Rs. 100 each	4,00,000	Stock	2,40,000
Reserves	3,00,000	Debtors	2,00,000
Creditors	1,50,000	Cash and Bank	55,000
Bank overdraft	50,000	Pre-paid expenses	5,000
	<u>16,00,000</u>		<u>16,00,000</u>

18. From the following balance sheets of Apple Ltd., on 31st December 2017 and 2018 you are required to prepare funds flow statement

Liabilities	2017	2018	Assets	2017	2018
Share capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General reserve	14,000	18,000	Building	40,000	36,000
Profit and Loss a/c	16,000	13,000	Plant	37,000	36,000
Sundry creditors	8,000	5,400	Investment	10,000	11,000

Bills payable	1,200	800	Stock	30,000	23,400
Provision for taxation	16,000	18,000	Bills receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash	6,600	15,200
	<u>1,55,600</u>	<u>1,55,800</u>		<u>1,55,600</u>	<u>1,55,800</u>

The following additional information has also been given:

- (a) Depreciation charged on plant was Rs. 4,000 and building Rs. 4,000
- (b) Provision for taxation of Rs. 19,000 was made during 2018
- (c) Interim dividend of Rs. 8,000 was paid during 2018

19. Draw up a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 70%, 80% and 90% capacity.

	At 70% Capacity Rs.	At 80% Capacity Rs.	At 90% Capacity Rs.
Variable overheads:			
Indirect labour	—	12,000	—
Stores including spares	—	4,000	—
Semi – variable overheads:			
Power (30% fixed, 70% variable)	—	20,000	—
Repairs and maintenance (60% fixed, 40% variable)	—	2,000	—
Fixed overheads:			
Depreciation	—	11,000	—
Insurance	—	3,000	—
Salaries	—	10,000	—
	—	62,000	—

20. SV Ltd., a multi-product company, furnishes you the following data relating to the year 2018.

	First half of the year	Second half of the year
Sales	Rs. 45,000	Rs. 50,000
Total cost	40,000	43,000

Assuming that there is no change in price and variable costs and that the fixed expenses are incurred equally in the two half year periods calculate for the year 2018.

- (a) The profit volume ratio
- (b) Fixed expenses
- (c) Break-even sales
- (d) Percentage of margin of safety.

F-7325

Sub. Code

7MCC3C4

M.Com. DEGREE EXAMINATION, APRIL 2022

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 Computerized Accounting.
2. Write down any four advantages of accounting.
3. What is a Tally Screen?
4. Mention any four buttons toolbar in gateway of Tally?
5. What are all the default groups in Tally?
6. What is a sub group?
7. Define stock groups.
8. Define units of measure.
9. Define VAT.
10. What do you mean by ageing analysis?

Part B

(5 × 5 = 25)

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

11. (a) What are the advantages of Computerized Accounting.

Or

- (b) Write the popular accounting packages in India.

12. (a) How to create, alter and display a company?

Or

- (b) How do you shut a selected company?

13. (a) How do you working with groups?

Or

- (b) Explain the default ledger accounts in tally.

14. (a) How to enable the TDS.

Or

- (b) How to create invoice?

15. (a) How to generate the statement of accounts?

Or

- (b) Explain the outstanding receivables and payables.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Compare Manual Accounting with Computerized Accounting.

17. Explain about the gateway of tally.

18. Describe the general and accounting features of tally 9.
 19. Explain how to enable the pay bill module in tally.
 20. Explain the Exception Reports.
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F-7327

Sub. Code

7MCC4C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022

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. Distinguish between direct and indirect taxes.
2. What is assessment year? Give an example.
3. Mr. Ravi was working as Manager of a Private Limited Company on 1-1-2017 in Grade Pay of 17,400-300-25,000 at a Basic Pay of Rs. 17,400 p.m.
Compute his salary income for the previous year 2020-21 if salary is due on 1st of every month.
4. Mr. Karthik receives the following allowances :
 - (a) Dearness Allowance (D.A.) Rs. 1,000 p.m.
 - (b) Medical allowance Rs. 500 p.m.
 - (c) Transport Allowance Rs. 2,000 p.m.Compute the tax treatment of allowances for the Previous Year 2020-21.
5. List any four receipts of Chartered Accountant.

6. State whether the following items are admissibility or inadmissible in business head:
- (a) Commission paid Rs. 10,000 to secure order for business.
 - (b) Stock was lost in fire Rs. 30,000 debited to P and L A/c.
 - (c) Loss due to embezzlement by an employee is admissible.
 - (d) Purchase of building Rs. 3,00,000.
7. What is the meaning of inter-head adjustment?
8. Compute the gross total income from the particulars given below :
- House property (let) Rs. 30,000.
Loss from self-occupied house Rs. 16,000.
Income from let-out houses Rs. 20,000.
9. Why do we deduct TDS?
10. What is the difference between self assessment tax and advance tax?

Part B

(5 × 5 = 25)

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

11. (a) Define the term 'income' under the Income Tax Act.

Or

- (b) Mr. Sigmar, a German, came to India for the first time on 10.1.2018 and left to Australia on 15.9.2018. He again came to India on 1.5.2020 to leave for Singapore on 15.7.2020.

Determine his residential status for the AY : 2021-22.

12. (a) Compute taxable part of annual accretion from information given below :
- (i) Salary @ Rs. 48,000 p.m.
 - (ii) Commission @ 1% of turnover of Rs. 80,00,000 achieved during the previous year.
 - (iii) Employer's contribution to R.P.F. @ 7,000 p.m.
 - (iv) Interest credited to R.P.F. balance @ 12% PA. is Rs. 72,000.

Or

- (b) Mr. Surenthiran hired a house of five rooms at Rs.5,000 p.m.

He paid Rs. 6,000 as municipal taxes and spent Rs. 5,000 on the repairs of the house.

He has given two rooms for rent for Rs. 3,000 p.m. to his friend Mr. Parthiban.

Compute his income from sub-letting.

13. (a) From the following, compute the taxable income under the head income from business. Profit before adjusting the following items is Rs. 5,50,000.

	Rs.
Admissible expenses	10,000
Trade expenses	5,000
Household expenses	3,000
Discount allowed	4,000
Income tax	400
Provision for bad debts	2,000
Bad debts	3,000
Donations to P.M. National Relief Fund	4,000
Legal Fee	200

Or

- (b) Mrs. Vasanthi purchased a house at Udipi in 1997 for Rs. 1,50,000.

She incurred the following expenses for the improvement of the house :

Renovation of the house Rs. 1,25,000.

Addition of two rooms after one year Rs. 2,00,000.

The fair market value of the house on 1-4-2001 was Rs. 6,10,000. She sold the house in May 2019 for Rs.22,00,000 and purchased another house property within two months for Rs. 3,00,000 and invested Rs. 50,000 in Capital Gain Deposit Scheme to buy another house.

Compute the taxable amount of capital gain if CII for 2001-02 is 100, and for 2019-20 is 289.

14. (a) What precautions should be taken while filing the return of income?

Or

- (b) From the following particulars, compute the total income Mr. Singh for the AY: 2021-22

	Rs.
Income from house property	(-) 8,000
Short-term capital gain on sale of shares	95,000
Long-term capital loss on sale of bonds	(-) 85,000
Other sources: Interest on Govt. securities	18,000

The Assessee has unabsorbed depreciation of Rs. 35,000 being brought forward from 2019-20

Assessee had closed the business and all the assets have been disposed of.

15. (a) What are the functions of income tax authorities?

Or

- (b) What are assessment procedures in Income Tax?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain any ten exempted incomes (Tax-Free) under Section-10 of Income Tax Act.
17. The following are the particulars of the Income of Shri. Aravind for the previous year ending on 31st March:
- (a) Salary Rs. 32,000 p.m.
 - (b) Contribution to R.P.F. Rs. 4,000 p.m.
 - (c) Employer contributes the same amounts as the employee contributes towards P.F.
 - (d) Dearness Allowance Rs. 5,000 p.m. It is not considered for computation of his retirement benefits.
 - (e) Interest credited to P.F. @ 13% is Rs. 13,000.
 - (f) Contribution to P.P.F. is Rs. 9,000.
 - (g) Bonus Rs. 30,000.
 - (h) His ration bill of Rs. 2,000 p.m. is paid by employer.
 - (i) Premium of life policy is Rs. 12,000 on a policy of Rs. 1,00,000.
 - (j) Deposited Rs.4,800 in Equity linked Saving Scheme [ELSS]

Find out taxable income of Shri Aravind for the AY: 2021-22.

18. Dr. Sathish is a Medical Practitioner. He gives you the following summary of cash book for the year ending 31-3-2021

	Rs.		Rs.
To Balance	10,000	By Rent of Clinic	18,000
To Consultation fee	60,000	By Purchase	
To Visiting fee	45,000	of medicine	38,000
To Gifts and Presents	8,000	By Staff Salaries	24,000
To Sale of medicine	42,000	By Surgical	
To Dividend from U.T.I.	6,000	Equipment	40,000
To Life Insurance Maturity	1,00,000	By Motor Car	
To Interest from National		Expenses	8,000
Defence Bonds	6,000	By Purchase	
		of motor car	1,40,000
		By Household	
		expenses	7,000
		By Closing	
		balance	2,000
	<u>2,77,000</u>		<u>2,77,000</u>

Other Information :

- (a) 50% of the motor car expenses incurred in connection with profession. Car was purchased in December 2019
 - (b) Household expenses include Rs. 6,800 for life insurance premium.
 - (c) Gifts and presents include Rs. 3,000 from relatives.
 - (d) Closing stock of medicine Rs. 12,000 and on 1.4.2020 opening stock was Rs. 4,000. Compute his professional gain on the AY : 2021-22.
19. Explain the circumstances wherein the income of one person is treated as the income of another.
20. Illustrate the various types of Assessment under Income Tax Act, 1961.

F-7328

Sub. Code

7MCC4C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022

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. What is Human Resource Management (HRM)?
2. State any two challenges facing HRM in the 21st century?
3. What is the difference between job enrichment and job enlargement?
4. What is job rotation in HRM?
5. Why do companies want to retain employees?
6. Give any two reasons for demoting a man from his present position.
7. What is meant by group discussion?
8. What is executive development?
9. State any two objectives of fringe benefits.
10. Mention any two advantages of offering a team based incentive pay plan?

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between Personnel Management and HRM.

Or

- (b) What are the key qualities of an HR Manager?

12. (a) Why is manpower planning important to organization?

Or

- (b) What are the objectives of Job Design in HRM?

13. (a) Explain the effects of labour turnover.

Or

- (b) What are the objectives of Job Promotion?

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

Or

- (b) Explain briefly the process of career planning.

15. (a) How to create a compensation plan?

Or

- (b) Highlight the features of Performance Appraisal.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elucidate the functions of Human Resource Management (HRM).

17. Define Job Analysis. Explain the advantages and disadvantages of Job Analysis.

18. Discuss the sources of recruitment of employees.
 19. Define training. Explain the types of training programs to the employees.
 20. Define performance appraisal. Explain the essentials of a good appraisal plan.
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F-7329

Sub. Code

7MCC4E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022

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. Who are speculators?
2. Write any two element of portfolio management.
3. Why do investors invest in gold and silver?
4. What is unsystematic risk?
5. List any two objectives of portfolio management.
6. What is capital market line?
7. What do you mean by derivatives?
8. What are option contracts?
9. What is Call Option?
10. What is random of theory?

Part B

(5 × 5 = 25)

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

11. (a) What are the characteristic of investment?

Or

- (b) What are the benefits of investment in shares?

12. (a) How are risks minimized?

Or

- (b) In what way can the relationship of risk and return be established?

13. (a) What are the factors involved in company analysis?

Or

- (b) What are the obstacles in the way of successful fundamental analysis?

14. (a) Explain the Random Walk Theory of 'Efficient Market Hypothesis'.

Or

- (b) Write a short note on Mutual Funds in India.

15. (a) Distinguish between futures and options.

Or

- (b) Determine the market value of equity shares of the company from the following information:

Earning of the company Rs. 8,00,000

Number of shares outstanding Rs. 1,00,000

Dividend paid	Rs. 4,00,000
Price earnings ratio	10%
Rate of return on investment	15%

Will the investor be satisfied with the current dividend policy of the company? If not, what should be the optional dividend payout ratio under Walter's Model?

Part C (3 × 10 = 30)

Answer any **three** questions.

- Distinguish between investment, speculation and gambling. Explain the uses of the sound investment plan.
- Mittal owns a portfolio of two securities with the following expected returns, standard deviation and weights:

Security	Expected Return	Standard Deviation	Weight
X	15%	18%	0.30
Y	20%	23%	0.70

What are maximum and minimum Portfolio Standard deviations for varying levels of correlation between two securities?

- Explain the methods of valuation of equity shares.
- What does Random Walk Theory project in its Weak, Semi and Strong form?
- Explain the factors determining the value of options.

F-7330

Sub. Code

7MCC4E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022.

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** the questions.

1. What is ERP?
2. What is product data management?
3. What is SAP?
4. What do you mean by supply chain management?
5. What do you mean by lead time?
6. Define data mining.
7. What do you mean by new market?
8. Give a snapshot of the ERP market.
9. What is pre-evaluation screening?
10. What is Gap Analysis?

Part B

(5 × 5 = 25)

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

11. (a) Examine the benefits of ERP with example.

Or

- (b) Narrate the importance of data mining.

12. (a) Write short notes on CAD and CAM.

Or

- (b) What does 'Hidden Cost' in ER? mean? Explain.

13. (a) Explain the role of Vendors in ERP implementation.

Or

- (b) Write down the use of ERP in Time management?

14. (a) What is the role of Customer care department?

Or

- (b) Explain the characteristics and merits of people soft.

15. (a) What are the merits of Finance ERP model?

Or

- (b) Write a short note on SSA.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Analyze the various technologies involved in ERP?

17. Explain the linkage among BPR, IT and ERP.

18. How can an organization use ERP implementation to obtain competitive advantage? Explain.
 19. Discuss the merits and limitations of Supply Chain Management.
 20. Narrate the current situation of ERP market place and its future growth.
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F-7331

Sub. Code

7MCC5E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2022.

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 Hypermedia.
2. What do you mean by Graphics?
3. What is animation?
4. What do you mean by Digital Ink?
5. Define wireless LAN.
6. Define Hyper LAN.
7. What is agent advertisement?
8. What do you mean by Encapsulation?
9. Define snooping.
10. What do you mean by freezing?

Part B

(5 × 5 = 25)

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

11. (a) Explain the WWW.

Or

- (b) Explain the data representation in images.

12. (a) Write the benefits and problems of multimedia technology.

Or

- (b) Explain the various media types.

13. (a) Explain the functions of wireless ATM.

Or

- (b) Explain about the Radio Access Layer.

14. (a) Write about IP packet delivery.

Or

- (b) Explain about the Reverse Tunneling.

15. (a) Write short note on indirect TCP.

Or

- (b) Write about selective transmission.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the color models in images.
17. Elucidate the multimedia system components.
18. Explain the functions of Bluetooth.

19. Discuss the assumptions and requirements of mobile IP.
 20. Explain the mobile TCP architecture.
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F-7332

Sub. Code

7MCC5E2

M.Com (CA) DEGREE EXAMINATION, APRIL 2022.

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. Mention the two types of line configuration.
2. List any two fundamental characteristics determine the effectiveness of the data.
3. What are the steps followed in checksum generator?
4. Mention the categories of flow control.
5. Define the term. Circuit switching.
6. Define Routers.
7. What is QOS?
8. What is multiplexing?
9. Define FTP protocol.
10. What is Digital Signature.

Part B

(5 × 5 = 25)

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

11. (a) Explain the categories of Networks.

Or

- (b) Why Protocols and Standards are needed?

12. (a) Write short note on CRC.

Or

- (b) What are the responsibilities of data link layer?

13. (a) Write a short note on Link state routing.

Or

- (b) What is Dynamic Routing.

14. (a) Explain any one congestion control algorithm.

Or

- (b) With neat architecture, explain TCP in detail.

15. (a) Explain HTTP. Give their uses, state strengths and Weakness.

Or

- (b) Explain the concept of Diffie Helmann Algorithm.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the ISO-OSI model of Computer Network with a neat diagram.

17. What is Carrier Sense Multiple Access (CSMA)/Collision Detection (CD)? Explain.

18. State the major difference between Distance Vector Routing and Link State Routing. Discuss how these routing techniques work?
 19. What is QoS internetworking? State the techniques to improve QoS.
 20. Explain DNS and its frame format.
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