F–8423	Sub. Code
	7MCC2C1

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

Second Semester

Commerce with Computer Application

BUSINESS RESEARCH METHODOLOGY

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. What is the scope of research?

2. What is research gap?

3. What do you mean sampling size?

4. Give an example for sampling error.

5. Specify any two uses of rating scale.

6. Distinguish between Pilot study and Pre-test.

7. What is the hypothesis test for means?

8. Write the merits of One-way ANOVA.

9. What is data interpretation?

10. Give any two criteria for evaluation of research reports.

Part B (5 × 5 = 25)

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

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

Or

(b) What are the contents of research design?

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

Or

(b) What are the advantages of E-mail survey?

13. (a) What are the characteristics of Likert Scale?

Or

(b) What are the uses of computers in data analysis?

14. (a) Intelligence test given to one group of girls and another group of boys showed the following results.

Gender	No. of Students Tested	Standard Deviation	Mean Intelligence Score
Girls	50	10	75
Boys	100	12	70

Is the difference in the mean scores statistically different at 1% level of significance?

Or

(b) A die is thrown 132 times with the following results:

Number Turned Up	1	2	3	4	5	6
Frequency	16	20	25	14	29	28

Is the die unbiased?

15. (a) Explain the steps in writing research report.

Or

(b) What are the pre-requisites of good research report presentation?

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

Answer any **three** questions.

16. Define research. Explain the types of research.

17. Draft a questionnaire for your presumed research work.

18. Illustrate the different levels of measurement in business research.

19. The following data is given:

Types of Animals	Number of Animals	Average Domestic Animals	Standard Deviation
Dogs	5	12	2
Cats	5	16	1
Hamsters	5	20	4

Calculate the ANOVA coefficient.

20. Describe the types of research reports.

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F–8424

Sub. Code
7MCC2C4

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

Second Semester

Commerce with Computer application

E-BUSINESS-MODELS AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. What is E business in simple words?
2. What does G2G means?
3. What is mean by smart cards?
4. What are the different types of debit cards list any two?
5. What are interactive video ads?
6. What is pull strategy?
7. List any two advantages in E cash.
8. How many types of online payment are there?
9. What EDI means?
10. What do you mean by e-Logistics?

Part B (5 × 5 = 25)

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

11. (a) What do you mean by E business architecture?

Or

(b) What are the benefits of e-business?

12. (a) What are the two major forms of cryptography?

Or

(b) What is concept of e security?

13. (a) What does customize online advertising mean?

Or

(b) What is online product catalog?

14. (a) How will you transfer money through NEFT?

Or

(b) What are the advantages of telephone banking?

15. (a) What are the benefits of business process reengineering?

Or

(b) What are the advantages and disadvantages of EDI?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Illustrate the types of e business models.

17. Explain the benefits of online ordering.

18. Explain the types of Internet advertising.

19. Describe RTGS payment method.

20. Explain the purposes and benefits of EAI.

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F–8425	Sub. Code
	7MCC2E1

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

Second Semester

Commerce with Computer Application

Elective: DATABASE MANAGEMENT SYSTEM

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. Define file.
2. What is meant by DDL?
3. What is data integrity?
4. What do you mean by views?
5. What is relational algebra?
6. Define join.
7. What is normal form?
8. What are keys?
9. Define record.
10. What is a secondary index?

Part B (5 × 5 = 25)

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

11. (a) Explain database structure.

Or

(b) Describe database management system.

12. (a) Write syntax for creating table with example.

Or

(b) How will you create the general form of table?

13. (a) Explain trigger types.

Or

(b) What is relational calculus? How does it differ from domain calculus?

14. (a) Explain second normal form with suitable example.

Or

(b) Enumerate fourth normal form with suitable illustration.

15. (a) What are the advantages of secondary index?

Or

(b) Discuss file structure with examples.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the concept of data abstraction.

17. Explain the different transaction states with suitable example.

18. What is project operation? How it is represented?

19. Describe durability with suitable example.

20. Explain the structure of a typical B+- tree index.

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F–8426	Sub. Code
	7MCC2E2

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

Second Semester

Commerce with Computer Application

Elective: DATA MINING AND WAREHOUSING

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. Define data mart.
2. List any four applications of data warehouse.
3. What is backup?
4. What is data warehouse planning?
5. What is integration testing?
6. List out any two data warehouse planning?
7. List out four data mining applications.
8. What is information privacy?
9. List out the OLAP tools.
10. What is enrichment?

Part B (5 × 5 = 25)

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

11. (a) Explain data warehouse design.

Or

(b) Explain the aggression concept in data warehouse.

12. (a) Explain the hardware architecture in data warehouse.

Or

(b) How to operate data warehouse?

13. (a) Describe tuning in data warehouse.

Or

(b) Write a note on capacity of planning in data warehouse.

14. (a) What is unit testing?

Or

(b) Write a note on operational and informational system.

15. (a) Explain Decision trees in data mining.

Or

(b) Explain the association rules.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the data warehouse process manager.

17. Explain in detail the service level agreement.

18. Narrate any two data warehouse testing.

19. Distinguish between data mining and query tools.

20. Describe any two data visualization technique.

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F–8427

Sub. Code
7MCC3C1

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

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. Narrate any four basic requirements of a good costing system.

2. What are elements of cost?

3. What is material control?

4. How do you treat scrap and spoilage?

5. What is normal loss?

6. What is reconciliation statement?

7. Enumerate any four limitations of stand costing.

8. What is ideal time variance?

9. What is standard costing?

10. Write any two advantages of value analysis.

Section B (5 × 5 = 25)

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

11. (a) Explain the functions of cost accounting.

Or

(b) What are the requisites of good costing system?

12. (a) Two materials, X and Y, are used as follows :

Minimum usage : 50 units per week each,

Maximum usage : 150 units per week each,

Normal usage : 100 units per week each,

Ordering quantities: X-600 units, and Y-1,000 units,

Delivery period : X-4 to 6 weeks, and Y-2 to 4 weeks, Calculate for each material

(i) Minimum level;

(ii) Maximum level; and

(iii) Ordering level.

Or

(b) The following data relate to the manufacturing of a product during the month of January

Raw material consumed Rs. 80,000

Direct wages Rs. 48,000

Machine hours worked 8,000

Machine hour rate Rs. 4

Office overhead 10% of works cost

Selling overhead Rs. 1.50 per unit

Units produced 4,000

Units sold 3,600 at Rs. 50 each.

Prepare a cost sheet and show

(i) cost per unit and

(ii) profit for the period.

13. (a) What is activity based costing and how does it work?

Or

(b) Samson & Co., produces a product through two process 'R' and S'. The following details pertaining to process 'R' for January 2019 are available.

Inputs	Rs.
Materials (500 units)	10,000
Labour	8,000
Indirect Expenses	7,000

Normal loss in the process is estimated at 5% of the input which possesses a scrap value of Rs. 31 per unit. Prepare the process account.

14. (a) From the following particulars, calculate

(i) Sales value variance,

(ii) Sales price variance,

(iii) Sales volume variance.

The budget and actual sales for a period in respect of two products are :

Product	Budgeted quantity		Actual quantity	
	Units	Price	Units	Price
A	1,000	Rs. 20	1,300	Rs. 21
B	2,000	Rs. 15	2,300	Rs. 14
	3,000		3,600	

Or

(b) The following figures are extracted from the book of a company :

Budgeted overhead Rs.10,000 (Fixed Rs.6,000 variable Rs. 4,000)

Budgeted hours 2,000

Actual overhead Rs.10,400 (Fixed Rs. 6,100: Variable 4,300)

Actual hours 2,100

Compute overhead variances.

15. (a) What are the benefits of value engineering?

Or

(b) Why is performing reporting important?

Section C (3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between financial accounting and cost accounting.

17. The demand per annum of a product is 48,000 units. It is produced in batches and the largest size of a single batch is 8,000 units. The set up cost per batch is Rs. 1,500. The annual inventory carrying cost is Rs. 2.25 per unit.

    Assume average inventory as 50% of the number of units made in each batch. Selecting 4,6,8,12 and 24 batches per annum, determining annual cost of each batch and state the optimum number of batches to minimize the total cost.

18. The product of a company passes through two process to completion known as A and B. From past experience it is ascertained that loss is incurred in each process as:

    Process A – 2% process B – 5%

    In each case the percentage of loss is computed on the number of units entering the process concerned.

    The loss of each process possesses a scrap value. The loss of processes A and B is sold at Rs. 5 per 100 units.

    The output of each process passes immediately to the next process and the finished units are passed into stock.

Particulars	Process A Rs.	Process B Rs.
Materials consumed	6,000	4,000
Direct labour	8,000	6,000
Manufacturing expenses	1,000	1,000

20,000 units have been issued to process A at a cost of Rs. 10,000. The output of each process has been as under:

Process A – 19,500; Process B – 18,800

Prepare process accounts.

19. From the following data, calculate :

(a) Sales price variance,

(b) Sales volume variance, and

(c) Sales mix variance

Product	Standard		Actual	
	Units	Price per unit Rs.	Units	Price per unit Rs.
A	1,500	30	2,000	29
B	1,000	50	700	50

20. Explain the cost of value analysis as a technique of cost reduction.

F–8428	Sub. Code
	7MCC3C2

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

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** the questions.

1. Name any four entrepreneurial competencies.

2. Distinguish between invention and innovation in entrepreneurship.

3. How the social environment affects business?

4. What are the phases of Entrepreneurship?

5. What is the role of TIIC in the entrepreneurial development?

6. State any four functions of SIDCO.

7. What is Micro Credit Scheme under TABCEDCO?

8. What is the objective of CII?

9. Why do you need a project proposal?

10. What are the advantages of a clear project proposal?

Part B (5 × 5 = 25)

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

11. (a) What is the importance of entrepreneurship?

Or

(b) How will you classify entrepreneurs?

12. (a) Differentiate between Internal and External Environment of business.

Or

(b) What are the major objectives of Entrepreneurship Development Programme?

13. (a) Explain the role of NIESBUD.

Or

(b) What are the functions of TIIC?

14. (a) Write the functions of THADCO.

Or

(b) What are the schemes of Differential Rate of Interest (DRI)?

15. (a) What are the documents needed to start a business in India?

Or

(b) What are the factors influencing the selection of idea for a product or service?

Part C

$(3 \times 10 = 30)$

Answer any **three** questions.

16. Explain the various qualities of an ideal entrepreneur.

17. Discuss the non-economic factors affecting entrepreneurial growth.

18. Elucidate the functions of District Industries Centre (DIC).

19. Elucidate the schemes of Khadi and Village Industries Commission (KVIC).

20. Explain the ways to keep ahead of the competition.

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F–8429

Sub. Code
7MCC3C3

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

Third Semester

Commerce with Computer Applications

QUANTITATIVE METHODS

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. What is Operations Research?

2. Define the term 'Slope'.

3. Write down the general formation of a Transportation Problem.

4. Define 'Optimal Solution'.

5. What is 'Impossible Event' in OR.

6. Write any two properties of distribution function.

7. What do you mean by minimax and maximin?

8. How to determine a saddle point?

9. What is meant by Bayes' Decision Rule?

10. How do you define a decision tree?

Part B (5 × 5 = 25)

Answer **all** questions.

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

Or

(b) Draw the graph of $y = x^2 + 4x + 3$.

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

$Maximize\ z = 5x_1 + 2x_2$ 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) Narrate the procedure for North-West Corner Rule.

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

Or

(b) A study showed that 65% of managers had some business education and 50% had some engineering education. Furthermore, 20% of the managers had some business education but no engineering education. What is the probability that a manager has some business education, given that he has some engineering education?

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

	Player B		
Player A	3	–3	4
	–1	1	–3

Or

(b) Mention the basic steps in the process of simulating a system.

15. (a) Explain the concept of Minimax Regret criterion.

Or

(b) Given the following payoff function for each act a_1 and a_2:

$Q_{a1} = -25 + 40x$

$Q_{a2} = -80 + 29x$

(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?

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

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:

	Player B		
Player A	1	–1	3
	3	5	–3
	6	2	–2

20. A company is currently working with a process, which, after paying for materials, labour, etc, brings a profit of Rs.12,000/-. The company has the following alternatives:

(a) The company can conduct research R_1, which is expected to cost Rs.10,000/- and having 90% probability of success. If successful, the gross income will be Rs.26,000/-.

(b) The company can conduct research R_2 which is expected to cost Rs.6,000/- and having 60% probability of success. If successful, the gross income will beRs.24,000/-.

(c) The company can pay is Rs.5,000/- as royalty of a new process which will bring a gross income of Rs.20,000/-.

(d) The company may continue the current process.

Because of limited resource, only one of the two types of research can be carried out at a time.

(i) Draw the decision tree.

(ii) Find the optimal strategy for the company.

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F–8430

Sub. Code
7MCC3C4

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

Third Semester

Commerce with Computer Application

PRACTICAL COMPUTERIZED ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

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

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 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–8431

Sub. Code
7MCC3E1

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

Third Semester

Commerce with Computer Application

Elective : VISUAL PROGRAMMING : VB AND VC++

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Section A (10 × 2 = 20)

Answer **all** the questions.

1. Define GUI.
2. Name any two data types.
3. What is message box?
4. What is VB language?
5. What is field control?
6. What is SQL?
7. Define visual C++ programming.
8. What is Icon?
9. Define C Mutex.
10. Define MFC.

Section B (5 × 5 = 25)

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

11. (a) What is Message Driven Architecture?

Or

(b) How will you handle Printer Operation?

12. (a) How do you declare a constant variable in Visual Basic?

Or

(b) Explain String Function in VB.

13. (a) Explain data Grid Control.

Or

(b) Explain any two tool boxes.

14. (a) Explain the concept of CEdit and Clist.

Or

(b) Explain the Message Maps and Document.

15. (a) Explain DAO Control.

Or

(b) Write a note on CThread Concept.

Section C (3 × 10 = 30)

Answer any **three** questions.

16. Differentiate between new executable and portable executable files.

17. Explain the functions of Text box and Label box.

18. Discuss the picture box and Rich text box.

19. Explain the various object properties.

20. Explain data control. How to use data control in multiple documents.

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F–8432	Sub. Code
	7MCC3E2

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

Third Semester

Commerce with Computer Application

Elective - SOFTWARE MODELS AND ENGINEERING

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

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

Answer **all** questions.

1. Define prototyping.
2. What do you mean by SRS?
3. What is data dictionary?
4. Define DFD.
5. What is cost estimation?
6. What do you mean by verification and validation?
7. What is a coupling?
8. What is an Abstraction?
9. Define a test case.
10. What do you mean by a failure?

Part B (5 × 5 = 25)

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

11. (a) Explain the phases of software development.

Or

(b) What is the role of management in software development?

12. (a) What are the characteristics of an SRS?

Or

(b) Explain about the validation.

13. (a) How do you plan a software project?

Or

(b) What are the uncertainties in cost estimation?

14. (a) Explain the Top down strategies.

Or

(b) Explain the module level contents.

15. (a) Explain the various levels of testing.

Or

(b) Explain the test case specification.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the software development process model.

17. Describe the prototyping metrics.

18. Explain about Risk management.

19. Explain the Design methodology.

20. Discuss the system testing.

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F–8433

Sub. Code
7MCC4C1

M.Com. (C.A) DEGREE EXAMINATION, NOVEMBER 2022.

Fourth Semester

Commerce with Computer Application

INCOME TAX LAW AND PRACTICE

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** the questions.

1. Who is a 'person' under Income Tax Act?

2. What is the difference between direct and indirect taxes?

3. Find out salary of Mr.Anbu from the particulars given below:

   Net salary received Rs.72,000.

   Income tax deducted at source Rs.4,000.

   Professional tax Rs. 1,200.

   Group Insurance Premium deducted by employer Rs. 1,200.

   Rent of house deducted out of salary Rs.3,600.

   Life Insurance Premium paid by employee Rs.6,000.

4. Mr. Ravi was working as Manager of a Private Limited Company on 1-1-2019 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 2021-22 if salary is due on 1st of every month.

5. How will you treat the under and over valuation of opening stock?

6. Mention any four expenses of Medical Practitioner.

7. What are the provisions framed under the Income-tax Law in relation to carry forward and set off of capital loss?

8. Mr. Baskar submits the following information relevant for the AY: 2022-23:

Salary income computed	Rs.50,000
Income from house property:	
House A (Computed)	Rs.40,000.
House B	Rs. (–) 70,000.

9. Distinguish between self assessment tax and advance tax.

10. What is income escaping assessment?

Part B (5× 5 = 25)

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

11. (a) Explain income deemed to be received in India under Income Tax Act.

Or

(b) Mr. Aditya Narayan was born in India in the year 1983. From 2004 to 2017 was in Canada, and from 2017 to 31st March 2021 he was in Australia. On 1st April 2021 he came to India and till date he has been staying in India.

Compute his residential status for the AY: 2022-23.

12. (a) Compute Gross Salary from the information given below:

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

(ii) D.A. @5,000 p.m. [Rs.2,500 p.m. enters into pay for service benefit]

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

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

Or

(b) Mr. Arun owns a residential house property. It comprises two equal residential units i.e. Unit – I and Unit – II. While Unit – I is self-occupied by Mr. Arun for his residential purpose, Unit – II is let (rent being Rs.5,000 p.m.) Municipal value of the property is Rs. 1,20,000; Standard Rent is Rs.1,30,000 and Fair Rent is Rs.1,50,000. Find the Gross Annual Value of the property for the AY: 2022-23.

13. (a) Mr. Anandan purchased a plot in 2003-04 for Rs.4,00,000 and it was sold on 15-1-2020 for Rs.14,80,000. He paid Rs.20,000 as brokerage charge. He invested Rs.2,00,000 in bonds issued by National Highway Authority of India on 31-3-2020 and Rs.3,l0,000 in Bonds issued by Rural Electrification on 1-6-2020 (Both notified u/s 54EC).

Compute the taxable amount of capital gain if CII for 2003-04 is 109 and for 2019-20 is 289.

Or

(b) 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

14. (a) What are the benefits of filing tax returns online to the taxpayers?

Or

(b) From the following particulars, compute the total income Mrs. Shivani for the AY:2022-23.

	Rs.
Income from house property	(-) 8,000
Short-term capital gain on sale of shares	85,000
Long-term capital loss on sale of bonds	(-) 85,000
Other sources: Interest on Govt. securities	15,000

The Assessee has unabsorbed depreciation of Rs.32,000 being brought forward from 2020-21.

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

15. (a) What is the power of income tax officer?

Or

(b) What is the significance of Direct Taxes 2022?

Part C

$(3 \times 10 = 30)$

Answer any **three** questions.

16. Describe any ten exempted incomes under Income Tax Act, 1961.

17. Ratheesh is a Pilot in NEPC Airlines (Population above 25 lakhs). He draws Rs.80,000 p.m. as salary, Rs. 16,000 p.m. as D.A. (not considered for computing retirement benefits). Rs.80,000, as bonus and Rs.24,000 p.a. as educational allowance. He has got two children studying in the nearby school. He is also paid a flight allowance of Rs.4,000 p.m. to meet his personal expenses while on duty. He has been provided with a rent-free unfurnished flat, the fair rental value of which is Rs.2,40,000 p.a.

Determine the taxable value of the perquisite and salary income.

18. Following is the Profit and Loss Account of Mrs. Kasthuri for the previous year 2021-22.

	Rs.		Rs.
To Salaries	25,650	By Gross Profit	80,000
To Rent	1,000	By Bank Interest	450
To Commission on Sales	100	By Bad debts	
To Income Tax	2,600	recovered (Last	
To Entertainment Expenses	600	year allowed)	2,000
To Commission paid to collect interest on securities	25	By Income from house property	4,800

	Rs.		Rs.
To Embezzlement of cashier	1,000	By Interest on	
To Municipal tax (House)	600	commercial	
To Bad debts (allowed)	450	securities	2,000
To Repairs to house	1,625		
To Office expenses	9,180		
To Depreciation	5,000		
To L.I.C. Premium	1,320		
To Net Profit	40,100		
	89,250		89,250

Allowable depreciation on the asset id Rs.4,500.

Compute the taxable business income for the AY: 2022-23.

19. Describe the circumstances under which the income of one person is treated as the income of another.

20. Explain the different types of Assessment under Income Tax Act in India.

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F–8434	Sub. Code
	7MCC4C2

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

Fourth Semester

Commerce with Computer Application

HUMAN RESOURCE MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. What is Human Resource Management (HRM)?

2. Write any four objectives of HRM.

3. Define Job Design.

4. What is job rotation?

5. Distinguish between placement and induction.

6. Why employee retention is so important?

7. What is meant by business game?

8. How is sensitivity training conducted?

9. What is a cafeteria plan?

10. Specify any two advantages of fringe benefits.

Part B (5 × 5 = 25)

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

11. (a) What are the differences between personnel management and HRM?

Or

(b) What are the factors contributing to the growing importance of HRM?

12. (a) Differentiate between job description and job specification.

Or

(b) What are the causes and effects of absenteeism?

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

Or

(b) What are the advantages and disadvantages of promotion based on merit?

14. (a) Give the objectives of executive development.

Or

(b) What is need for management development?

15. (a) Explain the advantages of job evaluation.

Or

(b) Write the essential characteristics of an effective appraisal system.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elucidate the various functions of Human Resource Management.

17. Define job analysis. Explain the methods of job analysis.

18. Discuss the sources of recruitment of employees in India.

19. Elucidate the various methods of training.

20. Describe the principles of wage and salary administration.

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F–8435

Sub. Code
7MCC4E1

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

Fourth Semester

Commerce with Computer Application

Elective : INVESTMENT AND PORTFOLIO MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions.

1. What is mean by Investment?

2. What is money market?

3. What is purchasing power risk?

4. What is risk?

5. Write the meaning of company analysis.

6. What are odd lotters?

7. What is efficient market?

8. What do you understand by portfolio construction?

9. What do you mean by derivatives?

10. What is straddle?

Part B (5 × 5 = 25)

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

11. (a) Explain the essential features of an investment programme.

Or

(b) Mention the various forms of investment alternatives.

12. (a) Explain the factors determining the return on investment.

Or

(b) An investor buys a bond in 2002, with maturity in 2004, at Rs. 950. It has a maturity value of 10 years and par value of Rs. 1,000. It fetches Rs. 90 every year. Calculate the yield of maturity.

13. (a) Explain the concept of economic analysis for investment decision.

Or

(b) The preference shares of ABC Ltd. are selling for Rs. 50 per share and pay a dividend of Rs. 3. What is your expected rate of return if you purchase the security at market price?

14. (a) Explain the weak form of efficient market hypothesis.

Or

(b) It the risk free return is 15%, the expected return on BSE index is 20% and risk measurement by standard deviation is 6%, how would you construct an efficient portfolio to produce a 18% expected return and what would be its risk?

15. (a) What are the advantages of option?

Or

(b) Explain the Black and Scholes model of valuation of options.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the function of new issue market.

17. Describe the factors responsible for causing internal risk in investment.

18. The equity share of Ganesh Textile 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.

(a) What is the expected rate of return?

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

19. What does random walk theory project in its weak form, semi strong and strong form?

20. A firm has paid dividend at Rs. 2 per share. The estimated growth of the dividends from the company is estimated to be 5% p.a. Determine the estimated market price of the equity share if the estimated growth rate of dividend.

(a) Rises to 8% (b) Falls to 3%

Also find out the present market price of the share, given that the required rate of return of the equity investors in 15.5%

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