

F-9348

Sub. Code

7MCC2C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

Second Semester

Commerce with Computer Application

FINANCIAL MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term 'finance'.
2. Enumerate two objectives of financial management.
3. How is cost of equity determined?
4. State the meaning of capital structure.
5. What is operating leverage?
6. What do you mean by average rate of return?
7. What do you understand by circulating of current assets?
8. List down any three importance of working capital.
9. Define the term dividend.
10. Write down any two objectives of dividend policy.

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of financial manager in financial management.

Or

- (b) Explain the techniques of time value money.

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

Or

- (b) How do you calculate cost of debt capital?

13. (a) Explain the different techniques of selecting capital budgeting proposals.

Or

- (b) A firm has sales of Rs.20,00,000, Variable cost of Rs. 14,00,000, Fixed cost of Rs.4,00,000 and a Debt of Rs.10,00,000 at 10%. Calculate: (i) Operating Leverage; (ii) Financial Leverage; (iii) Combined Leverage.

14. (a) What are the factors influencing working capital?

Or

- (b) A company is expecting to have Rs. 2,50,000 as cash in hand on 1st April 2018, and it requires you to prepare an estimate of cash position during the three months, April-June 2018.

Month	Sales (Rs.)	Purchase (Rs.)	Wages (Rs.)	Expenses (Rs.)
February	7,00,000	4,00,000	80,000	60,000
March	8,00,000	5,00,000	80,000	70,000
April	9,20,000	5,20,000	90,000	70,000
May	10,00,000	6,00,000	1,00,000	80,000
June	12,00,000	5,00,000	1,20,000	90,000

Additional information:

- (i) Period of credit allowed by suppliers is two months;
- (ii) 25% of sale is for cash and the period of credit allowed to customer for credit sale is one month;
- (iii) Delay in payment of wages and expenses is one month;
- (iv) Income tax Rs.2,50,000 is to be paid in June 2019.

15. (a) Explain the types of dividend.

Or

(b) The following information relates to ABC Ltd.

EPS	Rs.20
IRR	18%
Cost of capital	20%
Payout ratio	40%

Compute the market price under the Walter's Model.

Part C

(3 × 10 = 30)

Answer any **three** questions.

- 16. Discuss the various functions of financial manager.
- 17. There are two firms X and Y. Both have the same net operating incomes of Rs.4 crore before taxes. The Income tax rate for both is 50%. Both the companies have an after tax capitalization rate of 16%. However, company Y has borrowed Rs.4 crore by issuing 10% debentures. Compute the total value of the firms and give your comment.
- 18. Explain the process of Capital Budgeting.

19. A proforma cost sheet of a company provides the following particulars:

Elements of cost	Per Unit (Rs)
Raw materials	80
Direct labour	30
Overheads	60
Total Cost	170
Profit	30
Selling Price	200

Additional Information:

Raw materials are in stock, on an average of one month.
Materials are in process, on an average, half a month.
Finished goods are in stock, on an average of one month.

- (a) Credit allowed by suppliers is one month.
- (b) Credit allowed to debtors is two months.
- (c) Lag in payments of wages is 1.5 weeks.
- (d) Lag in payment of overhead expenses one month.
- (e) One fourth of the output is sold against cash and cash in hand and cash at bank is expected to be Rs. 25,000.

You are required to prepare a statement showing the Net Working Capital needed to finance a level of activity of 1,04,000 units of production.

It is assumed that production is carried on evenly throughout the year, wages and overheads accrue similarly and a time period of 4 weeks is equivalent to a month.

20. Explain the various factors affecting dividend policy.

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7MCC2C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

Second Semester

Commerce with Computer Application

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. State the nature of management accounting.
2. Bring out the functions of management accounting.
3. What is debt equity ratio?
4. Calculate stock turnover ratio from the following:
Cost of goods sold Rs. 65,000; Sales Rs. 1,00,000; Average stock Rs. 15,000.
5. What are the objectives of preparing Cash Flow Statement?
6. List out any four advantages of Cash Flow Statement.
7. What do you mean by sales budget?
8. What do you mean by budgeting and budgetary control?
9. What is Break Even Point?
10. Write a note on CVP Analysis.

Part B

(5 × 5 = 25)

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

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

Or

- (b) You are given the following information:

Particulars	Rs.
Cash	18,000
Debtors	1,42,000
Closing stock	1,80,000
Bills payable	27,000
Creditors	50,000
Outstanding expenses	15,000
Tax payable	75,000

Calculate:

- (i) Current ratio
 - (ii) Liquidity ratio
 - (iii) Absolute liquidity ratio.
12. (a) From the following P&L a/c of K Ltd., for the year ended 31st march 2018-2019. You are required to prepare comparative income statement for the years 2017-2018 and 2018-2019.

Particulars	Profit and Loss A/c		Particulars	2017-18	2018-19
	2017-18	2018-19		2017-18	2018-19
	(Rs.)	(Rs.)		(Rs.)	(Rs.)
To cost of goods sold	600	750	By Net sales	800	1,000
To Administrative expenses	20	20			
To Selling expenses	30	40			
To Net profit	150	190			
	<u>800</u>	<u>1,000</u>		<u>800</u>	<u>1,000</u>

Or

(b) Shakura Ltd. provides the following information:

Particulars	Rs.
Cash sales during the year	1,50,000
Credit sales during the year	2,70,000
Return inwards	20,000
Trade debtors in the beginning	50,000
Bills receivable in the beginning	5,000
Trade debtors at the end	42,000
Bills receivable at the end	3,000
Provision for bad and doubtful	5,000

Calculate:

- (i) Debtors turnover ratio.
- (ii) Average collection period.

13. (a) From the following Trading and Profit and Loss Account of Kaveri Ltd., you are required to ascertain Cash from Operation.

Trading Account for the year ending 31.03.2019

Particulars	Rs.	Particulars	Rs.
To Cost of goods sold	2,40,000	By Sales	4,00,000
To Gross profit c/d	1,60,000		
	4,00,000		4,00,000

Profit and Loss Account for the year ending 31.03.2019

To Stationery	6,000	By Gross profit	1,60,000
		b/d	
To Depreciation	14,000		
To Salaries	20,000		
To Loss on sale of investments	2,000		
To Rent and Taxes	8,000		
To Discount on issue of debentures	4,000		
To Postage	3,000		
To Provision for tax	20,000		
To Proposed dividend	10,000		
To Net profit	73,000		
	<u>1,60,000</u>		<u>1,60,000</u>

Or

(b) Present sales	Rs. 1,00,000
Variable cost	Rs. 60,000
Fixed cost	Rs. 20,000

Ascertain the effect of 10% reduction of selling price on:

- (i) P/V ratio
- (ii) Break Even Point

Also calculate the sales required to maintain the profit at the present level.

14. (a) The Sales department of a manufacturing company reports that next year it expects to sell 50,000 units of a particular product.

The Production manager consults the Storekeeper and casts his figures as follows

Two kinds of raw materials 'A' and 'B', are required for manufacturing the product.

Each unit of the product requires 2 units of 'A' and 3 units of 'B'. The estimated opening balances at the commencement of the next year are:

Finished product	:	10,000 Units
Raw materials	:	A - 12,000 Units
	:	B - 15,000 Units

The desirable closing balances at the end of the next year are:

Finished product	:	14,000 Units
Raw materials	:	A - 13,000 Units
	:	B - 16,000 Units

Prepare Production Budget and Materials Purchase Budget for the next year.

Or

- (b) The expenses budget for production of 10,000 units in a factory are furnished below.

Particulars	Per Unit (Rs.)
Materials	70
Labour	25
Variable Overheads	20
Fixed Expenses (Rs. 1,00,000)	10
Variable Expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution Expenses (20% fixed)	7
Administration Expenses	5
Total Cost per Unit	155

Prepare a budget for production of

- (i) 8,000 Units;
- (ii) 6,000 Units;
- (iii) Indicate cost per unit at both the levels. Assume that administration expenses are fixed for all levels of production.

15. (a) Explain the concept of Break Even Analysis.

Or

- (b) From the following details find out

- (i) P/V Ratio;
- (ii) Break Even Point;
- (iii) Margin of Safety

Sales	Rs. 1,00,000
Variable costs	Rs. 60,000
Fixed costs	Rs. 20,000
Net profit	Rs. 20,000

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

16. Describe the scope of Management Accounting.
17. The following are the income statements of X, Y, Z Co. Ltd. for the years 2018 and 2019. Prepare Common Size Income Statement for the two years.

Trading Account					
Particulars	2018 (Rs.)	2019 (Rs.)	Particulars	2018 (Rs.)	2019 (Rs.)
To Cost of goods sold	2,40,000	3,50,000	By Sales	4,00,000	5,00,000
To Gross profit c/d	1,60,000	1,50,000			
	4,00,000	5,00,000		4,00,000	5,00,000
Profit and Loss Account					
To Operating Expenses:			By Gross profit b/d	1,60,000	1,50,000
Administration	25,000	30,000	By Interest on investments	20,000	50,000
Selling	15,000	20,000			
Distribution	10,000	10,000			
To Non-Operating expenses					
Finance	20,000	20,000			
Goodwill written off	10,000	-			
To Net profit	1,00,000	1,20,000			
	1,80,000	2,00,000		1,80,000	2,00,000

18. The summerised balance sheets of Kandan Ltd., as on 31.12.2018 and 31.12.2019 are as Follows:

Liabilities	2018 Rs.	2019 Rs.	Assets	2018 Rs.	2019 Rs.
Share capital	4,50,000	4,50,000	Fixed Assets	4,00,000	3,20,000
General reserve	3,00,000	3,10,000	Investments	50,000	60,000
P & L account	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Tax provision	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	--	2,70,000			
	<u>10,49,000</u>	<u>12,42,000</u>		<u>10,49,000</u>	<u>12,42,000</u>

Additional Details:

- Investments costing Rs. 8,000 were sold for Rs. 8,500.
- Tax provision made during the year was Rs. 9,000.
- During the year part of the fixed assets costing Rs. 10,000 was sold for Rs. 12,000 and the profit was included in Profit and Loss Account. You are required to prepare cash flow statement for 2019.

19. Prepare a cash budget for the first four months from the following estimated revenue and expenses:

Month	Sales (Rs.)	Purchases (Rs.)	Labour wages (Rs.)	Overhead administrative (Rs.)	Overhead Distribution (Rs.)
April	60,000	60,000	12,000	2,000	1,200
May	66,000	42,000	14,000	2,200	1,400
June	72,000	40,000	16,000	2,200	1,400
July	78,000	36,000	18,000	2,400	1,600
August	84,000	34,000	20,000	2,600	1,600

Additional information:

- (a) Cash balances on 1st April was Rs.35,000.
- (b) 50 percent of sales are on credit basis which are realized in the subsequent month.
- (c) Suppliers are paid in the month following the month of supply.
- (d) Delay in payment of wages and overheads is 30 days.
- (e) Dividends on investments amounting Rs. 10,000 may be received in April and July.
- (f) Company plans to purchase a machine for Rs. 60,000 for which it has to pay the consideration in three equal instalments in the month of April, June and July.

20. The sales turnover and profit during two years were as follows:

Year	Sales (Rs.)	Profit (Rs.)
2018	1,40,000	15,000
2019	1,60,000	20,000

Calculate:

- (a) P/V Ratio
- (b) Break-even point
- (c) Sales required to earn a profit of Rs. 40,000
- (d) Fixed expenses and
- (e) Profit when sales are Rs. 1,20,000.

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Sub. Code

7MCC2C4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

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 G2C?
2. What are the Significance in E-business?
3. What dose Online order means?
4. List Any two security tools.
5. What is mean Pull — Advertisement Strategies?
6. Explain about Interactive Ads.
7. What is Called E-cash?
8. List Any two advantages of telephone banking
9. What is EDI? List any two advantages of EDI.
10. Write any two best CRM tools.

Part B

(5 × 5 = 25)

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

11. (a) What are the features of E Business?

Or

- (b) What is meant by e commerce infrastructure?

12. (a) What are the security risks of e commerce?

Or

- (b) How do you know if a payment is secure?

13. (a) What are types of online advertising?

Or

- (b) What are the Terminology in E-Advertising?

14. (a) Write a note on the Security of Internet Banking.

Or

- (b) Explain the concept of E-Cheque.

15. (a) Explain the importance of BRP.

Or

- (b) Explain E-Supply Chain Management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the E-Business Architecture.
 17. Discuss the growth and development of E-commerce.
 18. Describe the pros and cons of online video advertising.
 19. Explain in detail the concept of NEFT.
 20. What is mean EDI? Explain it in Details.
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F-9351

Sub. Code

7MCC2E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

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. What is meant by storage manager?
2. Mention any one query process.
3. Define outer joins.
4. What is entity set?
5. What is relational algebra?
6. Define SQL triggers.
7. What is recoverability?
8. What is multi valued dependencies?
9. What is dynamic index structure?
10. What is secondary index?

Part B

(5 × 5 = 25)

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

11. (a) Draw a model of database system structure and explain in detail.

Or

- (b) State the brief history of data base.

12. (a) What are the features of ER Model?

Or

- (b) Explain the relational model in DBMS.

13. (a) What are the aggregative operators and illustrate it?

Or

- (b) Enumerate the integrity constraints with illustration.

14. (a) Explain BCNF with suitable example.

Or

- (b) Write about the transaction concept in brief.

15. (a) Describe the tree base indexing.

Or

- (b) Explain hash based indexing.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Write short notes on :
 - (a) DDL
 - (b) DML.
 17. Discuss destroying and altering tables.
 18. Explain the relational calculus.
 19. Explain first and second normal form with suitable example.
 20. Describe the cluster indexes with suitable examples.
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Sub. Code

7MCC2E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

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 warehousing.
2. What is Meta data?
3. What do you mean by backup & recovery in data warehousing?
4. What is service level agreement?
5. What is tuning?
6. What is planning?
7. What are all the Query tools?
8. What is self learning?
9. What do you mean by cleaning?
10. Define KDD.

Part B

(5 × 5 = 25)

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

11. (a) Explain the data warehouse architecture.

Or

- (b) Write about the partitioning strategy.

12. (a) How do you operating the data warehouse?

Or

- (b) Write short note on physical layout.

13. (a) Write capacity planning.

Or

- (b) Write the features of data warehouse.

14. (a) Explain the information and production factors of Data mining.

Or

- (b) How data mining is useful in marketing?

15. (a) Write the preliminary analysis of the data set using traditional query tools.

Or

- (b) Write about the visualization techniques.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain systems and data warehouse process managers.
17. Explain network and operational design of data warehouses.

18. How to test the data warehouses?
 19. Discuss the concept of data mining and query tools.
 20. Describe the association rules and neural networks.
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Sub. Code

7MCC3C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

Third Semester

Commerce with Computer Application

INNOVATION AND ENTREPRENEURSHIP

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define entrepreneurship.
2. Who is an Intrapreneur?
3. Define Innovation.
4. What is political environment?
5. State the advantages of registered small scale unit.
6. Write any two functions of SIPCOT.
7. Name any two schemes of TREAD.
8. What is the MSE-CDP?
9. Write any four documents needed for registration of business establishment.
10. How to identify the business process partners?

Part B

(5 × 5 = 25)

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

11. (a) What are the qualities of entrepreneur?

Or

- (b) How does innovation differ from invention?

12. (a) Explain the need of the Entrepreneurship Development Programmes.

Or

- (b) Explain the phases of EDPs.

13. (a) Explain the functions of SIDCO.

Or

- (b) What are the functions of DIC?

14. (a) What are the schemes of KVIC?

Or

- (b) Explain the role of Confederation of Indian Industry.

15. (a) Explain the objectives of projects.

Or

- (b) Explain the various strategies applied to face competition.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various types of entrepreneur.

17. Describe the factors that affect entrepreneurship growth.

18. Explain the performance of Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT).
 19. Explain the various functions of THADCO.
 20. Elucidate the stages of project formulation.
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Sub. Code

7MCC3C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

Third Semester

Commerce with Computer Application

QUANTITATIVE METHODS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Trade off?
2. List the available linear function.
3. Define 'Surplus variable'.
4. Write down the general formulation of an Assignment Problem.
5. Define the term 'Probability'.
6. Define the term 'Joint Distribution'.
7. What is meant by 'Discrete event simulation'.
8. Define 'Saddle point'.
9. Give the Maximin Payoff Criterion.
10. Write Bayes' Decision Rule.

Section B

(5 × 5 = 25)

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

11. (a) Define Linear and Non-Linear functions with an example.

Or

- (b) Sketch the graph of $y = x^2 - 5x + 1$.

12. (a) Using Simplex method, solve the LPP
 Maximize $Z = 25x_1 + 20x_2$
 Subject to $16x_1 + 12x_2 \leq 100$
 $8x_1 + 16x_2 \leq 80$
 $x_1, x_2 \geq 0$

Or

- (b) Explain Hungarian Algorithm of Assignment Problem.

13. (a) Brief about Conditional 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) List the differences between Discrete event and Continuous Simulation.

Or

- (b) Using Maximin-Minimax principle, solve the game whose pay-off matrix is given by

$$\begin{matrix} & \text{Player B} \\ \text{Player A} & \begin{pmatrix} 15 & 2 & 3 \\ 6 & 5 & 7 \\ -7 & 4 & 0 \end{pmatrix} \end{matrix}$$

15. (a) Explain the concept of Maximin criterion.

Or

- (b) A Newspaper boy has the following probabilities of selling a magazine:

No. of Copies sold	Probability
10	0.10
11	0.15
12	0.20
13	0.25
14	0.30
	1.00

Cost of copy is 30 paise and sale price is 50 paise. He cannot return unsold copies. How many copies should he order?

Section C $(3 \times 10 = 30)$ Answer any **three** questions.

16. Define different Models of Operation Research and explain their development.
17. Obtain an initial basic feasible solution to the following transportation problem, using Vogel's approximation method.

		Stores				
Ware houses	I	II	III	IV	Availability	
A	8	4	6	6	29	
B	6	6	8	7	18	
C	9	7	7	6	9	
D	7	2	7	5	24	
Requirement	19	27	20	15	80	

18. Explain the Elements of Queuing Theory.
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:

$$\text{Player A} \begin{pmatrix} & \text{Player B} \\ 3 & -1 & 4 \\ 6 & 7 & -2 \end{pmatrix}$$

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	₹. 12,000/-	₹. 400/-	0.7
B	₹. 25,000/-	₹. 225/-	0.6
C	₹. 50,000/-	₹. 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?

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Sub. Code

7MCC3C4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

Third Semester

Commerce with Computer Application

PRACTICAL COMPUTERISED ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What do you mean by Computerized Accounting?
2. Name any two Accounting Packages in India.
3. State any two advantages of Tally.
4. List any four buttons in the button panel of tally.
5. Mention any four types of Vouchers
6. What is a Contra Voucher?
7. How many Groups are there in Tally?
8. What do you mean by VAT?
9. Define Balance Sheet.
10. Write any two financial statements to be prepared by the business concerns.

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of Computerized Accounting.

Or

- (b) What are the Accounting Packages available in Tally?

12. (a) Explain the steps for creating a company in tally.

Or

- (b) What are the characteristics of Tally?

13. (a) How will you create Groups in Tally?

Or

- (b) Explain briefly the steps for displaying ledgers in Tally.

14. (a) Explain the steps for altering and deleting a stock group.

Or

- (b) How will you create Stock Category in Tally?

15. (a) What are the methods for the preparation of Trail Balance in Tally?

Or

- (b) How do you prepare Purchase Order Book in Tally?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the advantages of Computerized Accounting
 17. Analyze the contents of Gateway of Tally.
 18. Explain the various Accounting Vouchers available in Tally.
 19. Describe the procedure for creating VAT details in Tally.
 20. Illustrate the types of Accounting Reports available in Tally.
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Sub. Code

7MCC3E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

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. What is a file?
2. What you mean by Clipboard?
3. Define forms.
4. How will you use a Mouse?
5. What is constant?
6. Define CList.
7. What is OLE Properties?
8. What is Bitmap?
9. Define C Thread.
10. Mention any two uses ODBC.

Section B

(5 × 5 = 25)

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

11. (a) Write a note on Graphics Device Interface.

Or

- (b) Explain the concept of Font and Cursor.

12. (a) Explain the Text boxes.

Or

- (b) Write a note on Variable concept.

13. (a) Explain Active X control.

Or

- (b) Explain the Field control.

14. (a) Explain CGD object.

Or

- (b) Write a note on AFX Functions.

15. (a) Explain C semaphore.

Or

- (b) How do use Data Access Methods?

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain Dialog Boxes with example.
17. Enumerate financial and numeric functions.

18. Explain Rich text box and picture box with example.
 19. Write short notes on :
 - (a) C windApp
 - (b) CWnd.
 20. Describe the Synchronization classes.
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F-9356

Sub. Code

7MCC4C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

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** questions.

1. What is an assessment year?
2. What is meant by 'Residential Status'?
3. List any two fully exempted allowances as per I.T. Act.
4. Define annual value.
5. What is cost of improvement?
6. State any four inadmissible expenses.
7. What do you know about clubbing of incomes?
8. How will you set off gambling losses?
9. What is Self-Assessment'?
10. What do you mean by 'Tax deducted at sources'?

Part B

(5 × 5 = 25)

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

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

Or

- (b) Mr. X an Indian Citizen leaves India for the first time on 31-05-2016 and comes back on 15-05-2019. He again leaves India on 10-06-2020 to come back on 14-01-2021. He is living in India since then. Find his residential status for P.Y.2021-22.

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

Or

- (b) Compute the income from house property from information given below:

	Rs.
Municipal Rental Value	18,000
Rent received during the year	24,000
Municipal Taxes (50% paid by owner)	1,800 p.a.
Expenses incurred on repairs:	
(i) By owner	3,000
(ii) By tenant	3,000
Collection charges	1,000
Date of completion of house	1-6-1998

13. (a) Cash book of an Auditor for the period ended 31-03-2022

Particulars	Rs.	Particulars	Rs.
To Balance b/d	9,614	By Office expenses	24,150
To Audit fees	54,750	By Personal	4,769

Particulars	Rs.	Particulars	Rs.
		expenses	
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%. One-fourth ($\frac{1}{4}$) of car expenses for personal purpose. Compute professional income.

Or

- (b) Mr. Raj Singh Parmar sold a plot of land at Jaipur on 1-6-2020 (CII=301) for Rs.14,40,000. He paid Rs.40,000 as selling expenses. The plot was received by him on death of his father on 15-3-2005 (CII=113). His father had acquired it on 1-4-1990 for Rs. 1,00,000 and its FMV on 1-4-2001 was Rs.3,10,000.

On 1-10-2020 he invested Rs.3,00,000 in bonds issued by rural electrification corporation ltd u/s 54EC and 2,00,000 on 1-3-2021-in bonds of national highway authority of India. Compute his taxable capital gain.

14. (a) What is Permanent Account Number? What is its significance?

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) Explain the various types of Assessment.

Or

(b) What are the provisions in I.T. Act 1961 regarding T.D.S. from Interest on securities?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. 'X' had the following income during the previous year 31-3-2021.

	Rs.
(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 2022-23 if he is (i) Resident (ii) Not ordinary resident and (iii) Non-resident.

17. Compute the taxable portion of allowances from the information furnished by Mr. Hariharan for the A.Y. 2022-23

	Rs.
Travelling allowance (Expenditure Rs. 750 p.m.)	1,500 p.m.
Helper allowance (Expenditure Rs.1,350 p.m.)	1,200 p.m.
Tribal area allowance	2,400 p.m.
Education allowance (per child) (For 3 children)	300 p.m.
Hostel allowance (per child) (For 3 children) (Actual expenses Rs.2,500 p.m. per child)	2,500 p.m.
Transport allowance (Expenses Rs. 15,000 p.m.)	19,000 p.m.
Conveyance allowance (50% personal)	1,500 p.m.
Dog allowance	1,000 p.m.

18. G. Ganesan has prepared the following Profit and Loss Account for the year ending March 31, 2022:

To Salaries	8,000	By Gross Profit	30,800
		By Rental Income	
To Advertisement	4,000	(50% portion)	18,000
		By Dividends from an Indian company (gross)	
To Sundry Expenses	4,500		4,000
		By Winning from lottery (gross)	
To Interest on Capital	2,000		20,000
		By Interest on Govt. securities	
To Fire Insurance (Rs. 1,000 relates to house property)	3,000		2,000
To Income-tax and Wealth-tax	7,000		
To Household expenses	2,500		
To Bad Debts	1,000		

To Provisions of bad debts	500	
To Repairs of house property	1,000	
To Municipal taxes of house property	3,600	
To Insurance premium on own life	6,000	
To Donation to Prime Minister's Relief Fund	2,000	
To Depreciation	3,700	
To Net Profit	26,000	
	<u>74,800</u>	<u>74,800</u>

Ganesan owns a house property which is being used by him for the following purposes:

- (a) 25% of the carpet area for his own business purposes.
- (b) 25% of the carpet area for the purpose of self-residence.
- (c) 50% of the carpet area is let out for residential purposes.

Compute the business profit of Ganesan for the assessment year 2022 to 23

19. The following are the particulars of income or loss of Mr. A. you are required to set-off losses and carry forward and set-off where necessary.

	AY : 2020-21	AY : 2021-22
	Rs.	Rs.
Income from salary	15,000	15,000
Income from interest on securities	5,000	5,000
Loss from business	53,000	15,000
Short term capital gain	8,000	—
Long term capital gain from land	21,000	—

20. Discuss the powers of CBDT.
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F-9357

Sub. Code

7MCC4C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

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** the questions.

1. What is the scope of HRM?
2. Why HRM is called a profession?
3. Define job design.
4. What is job enrichment?
5. Define the term placement in HRM.
6. What is separation in HRM?
7. Why is the role play activity?
8. What is the purpose of management development?
9. Specify the objectives of fringe benefits?
10. List features of a good compensation plan.

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between Personnel management from HRM.

Or

- (b) What are the challenges of HRM?

12. (a) What are the advantages and disadvantages of job rotation?

Or

- (b) What are the causes of employee absenteeism?

13. (a) What are the advantages of internal sources?

Or

- (b) How will you frame the criteria for promotion?

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

Or

- (b) Explain the process of executive development.

15. (a) Explain the major factors affecting wages and salary administration.

Or

- (b) What are the prerequisites for effective incentive plan?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the different functions of Human Resource Management.
17. Elucidate the process of Human Resource Planning.

18. What is labour turnover? Explain the causes and effects of labour turnover.
 19. Describe the principles and steps in the process of evaluation of training.
 20. Explain the method of performance appraisal.
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F-9358

Sub. Code

7MCC4E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Commerce with Computer Application

**Elective : INVESTMENT AND PORTFOLIO
MANAGEMENT**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term Investment.
2. Who is a jobber?
3. What is financial risk?
4. What is holding period yield?
5. What do you understand by short selling?
6. What is meant by yield-to-maturity?
7. What do you mean by mutual fund?
8. What do you mean by portfolio revision?
9. What are future contracts?
10. What do you understand by naked option?

Section B

(5 × 5 = 25)

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

11. (a) Distinction between investment and speculation.
Or
(b) Discuss the methods of floating shares in new issue market.
12. (a) Explain the factors responsible for causing internal risk in investment.
Or
(b) The risk free of interest is 9%. The market has an estimated risk premium of 8% and the market's standard deviation of return is 15%. Calculate the variance or Standard Deviation of return for each portfolio below:
Portfolio 1: 20% risk free fund
Portfolio 2: Diversified portfolio with beta 2
13. (a) Difference between fundamental analysis and technical analysis.
Or
(b) Murugan owns 200 preference shares of ABC Ltd., which currently sells at Rs. 40 per share and pays annual dividends of Rs. 7 per share.
(i) What is the expected return or dividend yield?
(ii) If Murugan requires a 12% return, given the current price should he sell or buy more preference shares?
14. (a) List out the assumptions of random walk theory.
Or

- (b) Jensen's alpha and beta coefficient for four stocks are given below:

From this, rank them in the order of Jensen's performance measure.

Stocks	Alpha	Beta
Q	1.0	.8
R	1.23	1.23
S	1.05	1.13
T	1.16	0.87

Find Jensen's alpha and beta coefficient.

15. (a) Distinction between forwards and futures.

Or

- (b) Explain the factors determining the value of options.

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the functions of Stock Exchange in India.
17. Describe the various modern methods of measuring return.
18. ABC Company's equity shares currently sell at Rs. 70 per share. The finance manager of ABC Ltd. expects a constant growth rate of 5% and an end of year dividend of Rs. 4.20 per share.
- (a) If an investor requires a rate of return of 10 per cent, should he buy the share?
- (b) What will be the expected rate of return?

19. From the following particulars related to two portfolios, find out Sharp's and Treynor's index.

Portfolio	Return	SD	Riskless rate of return	Beta coefficient
X	20%	4%	9%	0.5
Y	24%	8%	9%	1.00

20. Explain the characteristics of options.
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F-9359

Sub. Code

7MCC4E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023

Fourth Semester

Commerce with Computer Application

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 Enterprise?
2. What is Business process?
3. What is JIT?
4. Who are the main players in ERP market?
5. What is SFA?
6. What is BPR?
7. What is data warehousing?
8. Write any two merits in SAP?
9. What is market snapshot?
10. What is Convergence?

Part B

(5 × 5 = 25)

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

11. (a) Explain the business process re-engineering.

Or

- (b) What are the main functions of ERP systems?

12. (a) Examine the ERP life cycle.

Or

- (b) What are the functions of Quality management?

13. (a) Explain the role of ERP in relation to material management.

Or

- (b) Explain the role of ERP in Quality management.

14. (a) Explain the uses of Data warehouse.

Or

- (b) Explain the rules of OCAP.

15. (a) What is Web enabling? Explain.

Or

- (b) Explain the new business segments of ERP?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the advantages of ERP package in the present day business.
 17. Examine the process of implementation of ERP.
 18. Discuss the different phases of the ERP implementation.
 19. Analyze the merits and limitations of manufacturing ERP package.
 20. Describe the factors that are attributes for the growth in the ERP market.
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F-9360

Sub. Code

7MCC5E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

Fourth Semester

Commerce with Computer Application

**Elective – MULTIMEDIA AND MOBILE
COMMUNICATIONS**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Multimedia?
2. Define Image File Format.
3. How to use text in multimedia?
4. What is Animation?
5. What is Infra-Red Radio Transmission?
6. Define HIPERLAN.
7. How does Dynamic Host Configuration Protocol Work?
8. Why do we need Mobile IP?
9. What is Snooping?
10. Define Timeout Freezing.

Section B

(5 × 5 = 25)

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

11. (a) Distinguish between Color Model in Images and Color Models in Video.

Or

- (b) Write about the Graphics and Image of Multimedia.

12. (a) Explain the benefits and problems of Multimedia.

Or

- (b) Explain the Multimedia Platform.

13. (a) What is Bluetooth and how do you use it?

Or

- (b) Explain the Mobile Ad-Hoc Network.

14. (a) Explain the registrations process in Mobile IP.

Or

- (b) Explain the Mobile IPv6 Operation.

15. (a) Explain Transaction oriented TCP with example.

Or

- (b) Explain the Wireless Telephone Applications.

Section C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the overview of Multimedia Software tools.
 17. Write short notes on
 - (a) Extended Images
 - (b) Digital ink
 - (c) Speech audio
 - (d) Media platforms
 18. Describe the IEEE802.11 with example.
 19. Explain the creation of mobile IP with example.
 20. Describe the traditional TCP with diagram.
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F-9361

Sub. Code

7MCC5E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2023.

Fourth Semester

Commerce with Computer Application

Elective – COMPUTER NETWORKS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Computer Network?
2. Define Application layer in OSI model.
3. What is framing?
4. What is Internet and Intranet?
5. Define Rotary for mobility.
6. What is an adaptive algorithm in Routing Algorithm?
7. Define IP protocol.
8. Define traffic shaping in congestion.
9. Define Cryptography.
10. What is the significance of network security?

Part B

(5 × 5 = 25)

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

11. (a) Explain the LAN, MAN, WAN.

Or

- (b) Explain the Novell Networks and Arpanet.

12. (a) What are the different types of bridges? Explain with neat sketches.

Or

- (b) Explain the simplex stop and wait protocol.

13. (a) Illustrate the routing of packets within virtual circuit subnet.

Or

- (b) Explain the concept involved in flooding algorithm.

14. (a) Write short note on Firewalls.

Or

- (b) Explain the workings of ATM in Network layer.

15. (a) Explain the Transmission Control Protocol (TCP).

Or

- (b) Explain about the WWW.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the concept of OSI Reference model.
17. Elaborate the data link layer in HDLC.

18. Write short notes on:
 - (a) Broadcasting;
 - (b) Multicasting Routing.
 19. Elucidate the Internet Control Protocols.
 20. Describe about HTTP.
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