

F-0606

Sub. Code

7MCC2E2

**M.Com. DEGREE EXAMINATION,
NOVEMBER 2023**

Second Semester

Commerce With Computer Applications

Elective – DATA MINING AND WAREHOUSING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Data mining.
2. What do you mean by data mart?
3. What is security in data warehousing?
4. What do you mean by recovery?
5. Define testing.
6. Define capacity planning.
7. What are information factors?
8. What is concept learning?
9. What do you mean by data selection?
10. What is enrichment?

Part B

(5 × 5 = 25)

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

11. (a) Explain the process architecture.

Or

- (b) Write about aggregation, data mart and Meta data.

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

Or

- (b) Write short note on service level agreement.

13. (a) Write about planning, tuning and testing.

Or

- (b) How do you test the data warehouses?

14. (a) Explain the query tools.

Or

- (b) Distinguish between self learning and concept learning.

15. (a) Explain the knowledge discovery process.

Or

- (b) Explain the genetic algorithm.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe data warehouse architecture.

17. Explain backup and recovery in data warehouse.

18. Write the features of data ware house.
 19. Discuss Data mining in marketing.
 20. Explain the KDD environment.
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F-0607

Sub. Code

7MCC3C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2023.**

Third Semester

Commerce with Computer Applications

PRACTICAL COST ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. State the objectives of cost accounting.
2. Write short note on cost centre.
3. What is operating costing?
4. List down any four methods of pricing material issue.
5. What is process costing?
6. What are the elements of activity based costing?
7. State any three objectives of standard costing.
8. What is variance analysis?

9. What is cost audit?
10. Mention any two qualities of cost auditor.

Part B

(5 × 5 = 25)

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

11. (a) Mention the limitations of cost accounting.

Or

- (b) What are the problems of installing a costing system? How do you overcome them?

12. (a) A factory requires 1,500 units of an item per month, each costing Rs.27. The cost per order is Rs. 150 and the inventory carrying charges work out to 20 per cent of the average inventory. Find out the Economic Order Quantity and the number of orders per year.

Or

- (b) From the following transactions. Prepare stores ledger account using FIFO Method.

Date	Particulars
01.10.2019	Opening balance 100 units at Rs.5 each
02.10.2019	Received 500 units at Rs. 5 each
20.10.2019	Issued 300 units
05.11.2019	Issued 200 units
06.11.2019	Received 500 units at Rs. 5 each
10.12.2019	Issued 300 units
12.12.2019	Issued 250 units

13. (a) The net profit shown by financial accounts of a company amount to Rs18,000 while the profit as per cost accounts for that period was Rs.28,000. On reconciliation, the following differences were noticed.

(i) The following items were included in the financial books:

Director's fees (Dr.) Rs.650

Bank interest (Cr.) Rs. 120

Income Tax (Dr.) Rs.8,300

(ii) Bad and doubtful debts for Rs.570 were written off in financial books.

(iii) Overheads in cost accounts absorbed were Rs.8,500 while the actual were Rs.8,300.

(iv) Work was started during the year on a new factory and expenditure of Rs. 16,000 was incurred. Depreciation of 5% was provided in financial accounts. Reconcile the profit between the cost and financial accounts.

Or

(b) In Process 'A', 100 units of raw materials were introduced at a cost of Rs. 1,000. The other expenditure incurred by the process is Rs. 600. Of the units introduced, 10% are normally scrapped in the course of manufacture and they possess a scrap value of Rs.7 per unit. The output of process 'A' was only 75 units. Calculate the value of abnormal loss.

14. (a) Calculate the material mix variance from the following:

Material	Standard	Actual
A	90 units at Rs12 each	100 units at Rs.12 each
B	60 units at Rs.15 each	50 units at Rs.16 each

Or

- (b) With the help of following information calculate:

- (i) Labour cost variance
 - (ii) Labour rate variance
 - (iii) Labour efficiency variance
- Standard hour : 40 @Rs.3 per hour
Actual Hours : 50 @Rs.4 per Hour

15. (a) What are the four common type of responsibility centre?

Or

- (b) Difference between cost audit and financial audit.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. “A good system of costing is an invaluable aid to the management”-Discuss.
17. Union Transport Company limited supplies the following detail in respect of a truck of 5 ton capacity.

Cost of truck	Rs. 90,000
Estimated life	10 years
Diesel, Oil, Grease	Rs. 15 per trip each way
Repairs and maintenance	Rs. 500 per month

Driver's wage	Rs. 500 per month
Cleaner's wage	Rs. 250 per month
Insurance	Rs. 4,800 per year
Tax	Rs. 2,400 per year
Supervision	Rs. 4,800 per year

The truck carries goods to and from city, covering a distance of 50 miles each way. While going to city full capacity weight is carried, but on return journey only 20% of capacity. Assuming that the truck runs on an average 25 days a month.

Calculate:

- (a) Operating cost per ton-mile and
- (b) Rate per ton per trip that the company should charge if profit of 50% on freightage is to be earned.

18. From the following data prepare statement of equivalent production, statement of cost, statement of evaluation and the process account:

Opening work-in-progress (50% completed) 5,000 units
Rs. 11,240.

Particulars	Rs.
Direct materials	30,000
Direct	22,500
Overhead	22,500

Units introduced in process 38,000
Units finished and transferred to store: 39,000
Closing work-in-progress (25% completed) 4,000

19. From the information, calculate material mix variances:

Materials	Standard Quantity	Actual Quantity	Standard Price per unit (Rs.)	Actual Price per unit (Rs.)
X	100	150	5	5.50
Y	200	250	6	6.00
Z	300	400	4	3.50

Due to shortage of 'Y', it was decided to increase 'X' by 10% while to decrease the consumption of Y by 5%.

20. Explain the various types of cost audit.

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7MCC3C2

M.Com (CA) DEGREE EXAMINATION, NOVEMBER 2023

Third Semester

Commerce with Computer Applications

INNOVATION AND ENTREPRENEURSHIP

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is the importance of creativity in entrepreneurship?
2. Mention any two core competency of entrepreneurs.
3. What is attitude?
4. How do culture and society become entrepreneurship development phase?
5. What do you mean by institutional agency?
6. Write any two role-play of TIIC in entrepreneurship development.
7. What have known about Differential Rate of Interest (DRI) Scheme?
8. What is the role of THADCO?
9. What do you mean by business proposition?
10. Why knowledge of competition is important in entrepreneurship?

Part B

(5 × 5 = 25)

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

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

Or

- (b) Why innovation is considered as the essence of entrepreneurship?

12. (a) What are the conditions for innovation?

Or

- (b) What is innovation and entrepreneurship based training and development initiatives?

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

Or

- (b) What are the contributions of MUDRA Bank Schemes for entrepreneurship?

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

Or

- (b) What are the functions of KVIC?

15. (a) How will you identify Business Process Partners?

Or

- (b) How will you plan for contingencies in entrepreneurship?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the types of entrepreneurship.
 17. Illustrate the internal and external environment forces conditioning entrepreneurship.
 18. Describe the role and functions of 'NIESBUD'.
 19. Explain the contributions of TREAD in entrepreneurship development of India.
 20. Illustrate the preparation of project proposal and report.
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F-0609

Sub. Code

7MCC3C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2023.**

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. Define 'unbound solution'.
2. What is infeasible solution?
3. Mention any two applications of Transportation Problem.
4. What is assignment problem?
5. List any four application areas of queuing theory.
6. What is the significance simulation?
7. What is meant by saddle point?
8. What is Kendall Notation?
9. Explain briefly any two types of decisions.
10. What is meant by decision tree?

Part B

(5 × 5 = 25)

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

11. (a) What are the assumptions of Linear Programming Problems?

Or

- (b) Solve the following LP problem graphically.
 Maximize $Z = 20x_1 + 80x_2$

$$4x_1 + 6x_2 \leq 90$$

Subject to $8x_1 + 6x_2 \leq 100$

$$5x_1 + 4x_2 \leq 80$$

$$x_1 \text{ and } x_2 \geq 0$$

12. (a) What are the types of transportation problem?

Or

- (b) Discuss the practical applications of assignment problem.

13. (a) A harbor has single dock to unload the containers from the incoming ships. The arrival rate of ships at the harbor follows Poisson distribution and the unloading time for the ships follows Exponential (Negative) Distribution and hence, the service rate also follows Poisson distribution. The arrival rate and service rate are 8 ships per week and 14 ships per week, respectively. Find the following.

- (i) Utilization of the dock.
 (ii) Average number of waiting ships in the queue.

Or

- (b) Solve the following game using Dominance Property.

		Player B				
		1	2	3	4	5
Player A	1	2	5	10	7	2
	2	3	3	6	6	4
	3	4	4	8	12	1

14. (a) Consider the payoff matrix of Player A and solve it optimally using graphical method

		Player B				
		1	2	3	4	5
Player A	1	3	0	6	-1	7
	2	-1	5	-2	2	1

Or

- (b) Explain the decision under uncertainty.
15. (a) Consider the payoff matrix with respect to Player A and solve it optimally.

		B	
		1	2
A	1	8	18
	2	16	9

Or

- (b) Define simulation and its advantages. Discuss the various application areas of simulation.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Solve the following LP problem using Simplex Method:

Maximize $Z + 3x_1 + 2x_2 + 5x_3$

$x_1 + x_2 + x_3 \leq 9$

$2x_1 + 3x_2 + 5x_3 \leq 30$

Subject to $2x_1 - x_2 - x_3 \leq 8$

x_1, x_2 and $x_3 \geq 0$

17. Solve the following linear programming problem using the Dual Problem

Minimize $Z_1 = 24x_1 + 30x_2$

$2x_1 + 3x_2 \geq 10$

Subject to $4x_1 + 9x_2 \geq 15$

$6x_1 + 6x_2 \geq 20$

x_1 and $x_2 \geq 0$

18. Find the initial basic feasible solution to the following transportation problem by Least cost cell method

		To			
		1	2	3	Supply
From	1	2	7	4	5
	2	3	3	1	8
	3	5	4	7	7
	4	1	6	2	14
Demand		2	9	18	14

19. Solve the following assignment problem.

		Operator				
		1	2	3	4	5
Job	1	10	12	15	12	8
	2	7	16	14	14	11
	3	13	14	9	9	9
	4	12	10	11	13	10
	5	8	13	15	11	15

Find the optimal allocation of the job to different operator.

20. Consider the following cost matrix and determine the best order size using the minimax criterion.

		Demand (D_1)				
		50	100	150	200	250
Order size (Q_1)	75	50	125	375	375	125
	150	40	500	100	250	500
	225	750	550	250	750	125
	300	500	40	500	400	540

F-0610

Sub. Code

7MCC3C4

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2023**

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. Mention two features of Computerized Accounting.
2. State any two Accounting Packages in India.
3. State any four advantages of tally.
4. Mention any four buttons in the button panel of tally.
5. What are the ways of creating ledgers?
6. What is a Sales Voucher?
7. What do you mean by Godown?
8. What are the types of Units of Measure?
9. State any four Accounting Reports.
10. Mention any two financial statements to be prepared by the business concerns.

Part B

(5 × 5 = 25)

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

11. (a) Differentiate Manual Accounting from Computerized Accounting.

Or

- (b) Narrate the Accounting Packages available in Tally.

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

Or

- (b) State the characteristics of Tally.

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

Or

- (b) What are the steps for displaying ledgers in Tally?

14. (a) Explain the steps for creating Stock Groups.

Or

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

15. (a) Explain the methods for the preparation of Trial Balance in Tally.

Or

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

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Narrate the Accounting Packages available in India.
17. Explain the steps for Selecting and Altering a company in Tally.

18. Describe the steps for Altering and Deleting Ledgers in Tally.
 19. Describe the Inventory Vouchers available in Tally.
 20. Explain the various types of Accounting Reports available in Tally.
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F-0612

Sub. Code

7MCC4C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2023**

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** questions.

1. Who is an ordinary resident?
2. State any four objectives of Taxation.
3. Define 'Salaries' under the Income tax Act.
4. What do you mean by self occupied property?
5. What is a 'Short term Capital Gains'?
6. Define the term Business and Profession.
7. What is Inter source adjustment?
8. Write any two advantages of online filing.
9. What is meant by Advance Payment of Tax?
10. What do you mean by 'Income Escaping Assessment'?

Part B

(5 × 5 = 25)

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

11. (a) Mr. 'X' an Indian Citizen leaves India for the first time on 31-05-2018 and comes back on 15-05-2019. He again leaves India on 10-06-2022 come back on 14-01-2023. He is living in India since then. Find his residential status for P.Y. 2022-2023.

Or

- (b) Define the terms 'Previous year' and 'Assessment year'.
12. (a) Compute gross salary from information given below.
- (i) Salary @ Rs.25,000 p.m
- (ii) D.A. @ Rs.5,000 p.m. (Rs.2,500 p.m. enters into pay for service benefits)
- (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. 'E' owns a house at Bharathi Nagar and submits the following particulars:

Rent received Rs. 1,75,000

Standard rent Rs. 1,60,000

Municipal valuation Rs. 1,70,000

Fair rental value Rs. 1,72,000

Municipal tax is 12% of MV +2% of municipal taxes as surcharge.

Compute Net Annual value of the above information.

13. (a) Explain the methods of computing income from business.

Or

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

Year of purchase of assets 2004-05

Amount of selling price Rs. 35,00,000

Date of selling assets 10-01-2023

CII for 2004-05 is 113 and for 2022-23 are 331.

14. (a) Mr. Senthil a resident individual submits the following information, relevant for the previous year ending March 31, 2023.

	Rs.
Income from salary	1,20,000
Income from House Property:	
House-I (computed)	8,000
House-II	-55,000
Profit and Gain of business:	
Business Loss	8,000
Speculation Loss	-12,000

Determine the net income.

Or

- (b) What is Permanent Account Number? What is its significance?

15. (a) List out the payments on which tax is deducted at sources.

Or

- (b) What is Best Judgment Assessment?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Enumerate any ten items exempted from Income tax.
17. Mr. 'B' owns a house property at Cochin. It consists of 3 independent units and information about the property is given below :

UNIT 1 : Own residence

UNIT 2: Let out

UNIT 3: Own business

MRV	1,20,000 p.a.
FRY	1,32,000 p.a.
Standard Rent	1,08,000 p.a.
Rent	3,500 p.m.
Unrealised rent	For three months
Repairs	10,000
Insurance	2,000
Interest on money borrowed for the construction of property	96,000
Municipal taxes	14,400
Date of completion	01.11.1998

Compute income from house property.

18. Mr. Kedambi, an Advocate, furnishes the following receipts and payments for the previous year 2022-23

	Rs.		Rs.
To Balance b/d	6,540	By Rent	2,400
To Legal fees	84,400	By Telephone	3,000
To Salary (as a part time Lecturer)	3,600	By Salaries	2,400
To Interest on debentures	2,700	By Subscription to law journal	240
To Gift from clients	10,000	By Travelling	560
To Rent	6,000	By Office expenses	600
To Interest on foreign security	8,000	By Purchases of stamp paper	1,600
To Refund from compulsory Deposit	2,000	By Interest on loan	870
		By Donation to a school	5,000
		By Income tax paid	8,420
		By Municipal tax	600
		By LIC premium	6,000
		By Wealth tax	1,600
		By Balance c/d	89,950
	<u>1,23,240</u>		<u>1,23,240</u>

- (a) The loan was borrowed for constructing his residential house. Its rental value is Rs. 300 per month.
- (b) School is recognized for I.T. purposes
- (c) Gift from clients includes Rs 2,000 received from his father.

Compute the professional income.

19. Sri Anand earned gross total income of Rs.5,00,000 in the previous year 2022-23 and made the following donation during the year:

1. Rs. 10,000 to Chief Minister's earthquake relief fund.
2. Rs. 15,000 to National foundation for Communal Harmony
3. Rs. 40,000 to Municipal corporation approved for promotion of family planning
4. Rs.25,000 to approved institutions
5. Donations: Clean Ganga Fund Rs.12,000
Swachh Bharath Kosh Rs.8,000
National fund for control of Drug Abuse
Rs.15,000

Compute the amount of deduction admissible to him u/s 80-G for the AY 2023-24.

20. Explain the powers of the Chief Commissioner of Income Tax.

F-0613

Sub. Code

7MCC4C2

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

1. Mention any two challenges of HRM.
2. What is the scope of Human Resource Management?
3. Why job rotation is needed?
4. List any four components of job description.
5. What is recruitment?
6. Specify any two reasons for demotions in an organisation.
7. How does training differ from development?
8. How will you differentiate Conference from Seminar?
9. Write the benefits of a cafeteria plan.
10. Name any four fringe benefits.

Part B

(5 × 5 = 25)

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

11. (a) What are the differences between Human Resource Management and Personnel Management?

Or

- (b) Why HRM is claimed to a profession?

12. (a) How will you make Manpower Planning?

Or

- (b) Why employee absenteeism happens in an organisation?

13. (a) Write the principles of a sound promotion policy?

Or

- (b) Write the significance of employee retention.

14. (a) Explain 'Role Play Training Method'.

Or

- (b) What are the objectives of Manager Development Programs?

15. (a) Explain the types of compensation plans for compensating employees.

Or

- (b) What are the advantages and limitations of Group Incentive Plans?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Define Human Resource Management. Explain the functions of HRM.
 17. Define Job Analysis. Describe the process involved in Job Analysis.
 18. Describe the sources of recruitment in business organisations in India.
 19. Illustrate the steps involved in successful training and development programs.
 20. Discuss the different types of Performance Appraisal System.
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