M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

BUSINESS FINANCE

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. How can you classify finance?

2. What do you mean by Doubling period?

3. How the currency risk can be hedged?

4. List out the sources of risk.

5. Write a short note on Bootstrapping.

6. Who is a lessor and lessee?

7. How the cash cycle is measured?

8. What do you mean by ABC analysis?

9. Give the meaning of multinational capital budgeting.

10. Which expenditure is treated as Capital expenditure?

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

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

11. (a) Rs. 2000 is invested at annual rate of interest of 10%. What is the amount after two years if compounding is done (i) Annually (ii) Semi-annually (iii) Quarterly (iv) Monthly?

Or

(b) Suppose that you wish to have Rs. 20,000 saved by the end of six years. And Suppose you deposit funds today in an account that pays 3% interest, compounded annually. How much must you deposit today to meet your goal?

12. (a) What is a risk? How can risk of a security be calculated? Explain your answer with the help of an example.

Or

(b) Illustrate the computation of the expected rate of return of an asset.

13. (a) Explain and illustrate the equipment loan method of lease evaluation.

Or

(b) What is the need of venture capital in India? What is the status of venture capital in India?

14. (a) How would you monitor receivables? Explain the pros and cons of various methods.

Or

(b) Define safety stock. How can safety stock be computed?

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15. (a) Despite its weaknesses, the payback period method is popular in practice. What are the reasons for its popularity?

Or

(b) What is profitability index? Which is a superior ranking criterion, profitability index or the net present value?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Ananya borrowed a loan of Rs 14,000 at a rate of 9% for a period of three years. Prepare a loan amortization schedule using the given data.

17. The economy of a country may experience rapid growth or moderate growth or recession. There is 0.15 probability of rapid growth and the stock market return is expected to be 19.5 percent. The probability of moderate growth is 55 percent with a 14 percent expectation of the stock market return. There is 0.30 probability of recession and the stock market return is expected to be 7 per cent. Calculate the expected stock market return and the standard deviation of the return.

18. Explain the various sources of financing available for startup.

19. Explain the techniques that can be used to accelerate the firm's collections.

20. A project costs Rs. 8,10,000 and is expected to generate net cash inflow of Rs. 4,00,000, Rs. 3,50,000 and Rs. 3,00,000 over its life of 3 years. Calculate the internal rate of return of the project.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. Define digital marketing.

2. Name two digital marketing channels and mention one benefit and one limitation of digital marketing.

3. What is E-promotion in the online marketing mix?

4. Explain the concept of consumer segmentation in online marketing.

5. Define search engine marketing.

6. Name two social media platforms used for campaign management and mention one advantage and one disadvantage of digital media channels.

7. Discuss the cultural implications of key website characteristics on online consumer behavior.

8. Explain the concept of Electronic Consumer Relationship Management.

9. Define digital analytics.

10. Explain the concept of earned social media metrics and mention one platform where earned social media metrics are used.

Part B (5 × 5 = 25)

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

11. (a) Discuss the factors contributing to the success of digital marketing and mention two emerging opportunities for digital marketing professionals.

Or

(b) Explain the concept of digital marketing applications and discuss one benefit and one limitation of digital marketing.

12. (a) Analyze the components of the online marketing mix and discuss how each contributes to the overall success of digital marketing.

Or

(b) Discuss the implications of website characteristics on online purchase decisions and how they influence online marketing mix decisions.

13. (a) Compare and contrast different digital media channels such as search engine marketing, ePR, and affiliate marketing, highlighting their advantages and disadvantages.

Or

(b) Discuss the role of campaign management using social media platforms like Facebook, Twitter, and Corporate Blogs in digital marketing.

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14. (a) Explain the dynamics of online consumer visits and models of website visits, discussing how they impact online marketing strategies.

Or

(b) Analyze the goals, process, and benefits of Electronic Consumer Relationship Management (eCRM), and discuss its role in enhancing customer engagement in digital marketing.

15. (a) Discuss the concept of digital brand analysis and its components, explaining how it helps businesses in their digital marketing strategies.

Or

(b) Explain the concept of gamification and its benefits in digital marketing, discussing how it motivates consumers to engage with online content and brands.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Discuss the factors for the success of digital marketing, highlighting how businesses can leverage emerging opportunities in the digital landscape.

17. Analyze the distribution implications on the online marketing mix decisions, discussing how businesses can effectively manage their online presence across different digital channels.

18. Discuss the advantages and disadvantages of using different digital media channels, considering factors such as reach, targeting capabilities, and cost-effectiveness.

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19. Discuss the goals, process, and benefits of Electronic Consumer Relationship Management (eCRM), and evaluate its role in building long-term customer loyalty and retention in digital marketing.

20. Discuss the concept of gamification and its role in driving consumer engagement and brand loyalty in digital marketing, providing examples of successful gamification strategies implemented by businesses.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

BANKING AND INSURANCE

(CBCS – 2023 onwards)

Time : 3 Hours — Maximum : 75 Marks

Part A — (10 × 2 = 20)

Answer **all** the questions.

1. Define digital banking and mention one electronic payment system.

2. What are the benefits of using NEFT and RTGS in electronic fund transfers?

3. Define Distributed Ledger Technology (DLT) and mention one benefit of Blockchain.

4. What is the role of Artificial Intelligence (AI) in banking, and why is it important?

5. Define insurance and mention one reform in the Indian insurance sector.

6. What are the roles of insurance intermediaries, such as insurance brokers and agents?

7. Discuss the role of insurance agents in customer service.

8. Explain the grievance redressal system in the insurance sector.

9. Define risk management and mention one method of risk management.

10. Name one tool used for controlling risk in banking and insurance industries.

Part B (5 × 5 = 25)

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

11. (a) Discuss the transformation of banking from traditional to digital banking, highlighting the factors driving this change.

Or

(b) Explain the Electronic Fund Transfer System, mentioning its components and benefits in modern banking.

12. (a) Compare and contrast Distributed Ledger Technology (DLT) and Blockchain, discussing their structures, types and differences.

Or

(b) Analyze the role of Artificial Intelligence (AI) in banking, discussing its applications and significance in shaping the future of banking.

13. (a) Discuss the functions of insurance and the organizational structure of the Indian insurance market, highlighting key reforms.

Or

(b) Evaluate the roles and responsibilities of insurance intermediaries, such as insurance brokers, agents, and surveyors, in the insurance sector.

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14. (a) Analyze the importance of customer service in the insurance sector, discussing the quality of service and the role of insurance agents.

Or

(b) Explain the grievance redressal system in the insurance sector, focusing on the Integrated Grievance Management System and the role of Insurance Ombudsman.

15. (a) Discuss the methods of risk management in banking and insurance industries, emphasizing their importance in mitigating financial risks.

Or

(b) Evaluate the tools used for controlling risk, discussing their effectiveness and applications in managing risks associated with banking and insurance activities.

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

Answer any **three** questions.

16. Evaluate the significance of electronic payment systems and electronic fund transfer systems in modern banking, analyzing their features, benefits and implications for the banking industry.

17. Discuss the role of Artificial Intelligence (AI) in reshaping the banking sector, focusing on its future prospects, applications and importance in enhancing banking operations and customer experience.

18. Discuss the roles and responsibilities of insurance intermediaries, such as insurance brokers, agents and surveyors, in facilitating insurance transactions and enhancing customer service.

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19. Evaluate the regulatory framework and guidelines established by the Insurance Regulatory and Development Authority of India (IRDAI) in ensuring customer protection and enhancing the quality of service in the insurance sector.

20. Evaluate the role of risk management in enhancing financial stability, customer satisfaction, and regulatory compliance in the banking and insurance sectors, emphasizing its significance in promoting sustainable growth and resilience.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

Elective : INTRODUCTION TO INDUSTRY 4.0

(CBCS – 2023 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** the questions.

1. Briefly differentiate between Industry 1.0 and Industry 4.0.

2. List two design principles of Industry 4.0.

3. What is the societal influence of Artificial Intelligence (AI) that raises the most ethical concerns?

4. Name one application domain where Al is making a significant impact.

5. Explain the term "Big Data" in the context of Industry 4.0.

6. What are the limitations of Big Data?

7. Provide an example of how IoT can be applied in the healthcare industry.

8. Briefly describe one potential societal impact of Industry 4.0.

9. What does "Education 4.0" signify?

10. Mention one skill required for future jobs in the Industry 4.0 era.

Part B (5 × 5 = 25)

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

11. (a) Compare and contrast the key characteristics of the four Industrial Revolutions (1.0. 2.0, 3.0, and 4.0).

Or

(b) Discuss the design principles of Industry 4.0 and explain how these principles contribute to the overall goals of this revolution.

12. (a) Explain the concept of Artificial Intelligence (AI) and differentiate between two main approaches to achieving AI: Machine Learning and Deep Learning.

Or

(b) Analyze the potential societal benefits and challenges associated with the widespread adoption of Artificial intelligence.

13. (a) Describe the various characteristics of Big Data and explain how these characteristics pose challenges for traditional data processing methods.

Or

(b) Discuss the different components of the Big Data ecosystem, including data sources, processing frameworks, and storage solutions.

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14. (a) Choose two specific industries and provide detailed examples of how the Internet of Things (IoT) is transforming operations in each industry.

Or

(b) Analyze the potential impact of industry 4.0 on both businesses and society as a whole. Consider both positive and negative aspects.

15. (a) Analyze two specific changes that educational institutions can implement to adapt their curriculum and teaching methods for the future.

Or

(b) Briefly mention the role of technology in Education 4.0 and how it can enhance learning experiences.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Discuss three key enabling technologies of Industry 4.0 (e.g., Big Data, Artificial Intelligence, Industrial Internet of Things). Explain how each technology contributes to the interconnected and intelligent manufacturing environment of Industry 4.0.

17. Explore the potential future prospects of Artificial Intelligence. Discuss advancements expected in AI capabilities and potential applications that could significantly impact various sectors.

18. Explain the role of Big Data analytics in Industry 4.0. Analyze how businesses can leverage Big Data to gain insights, optimize operations, and make data-driven decisions for competitive advantage.

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19. Industry 4.0 is predicted to bring significant changes to society. Discuss the potential impact of Industry 4.0 on various aspects like employment, education, and social dynamics.

20. The concept of Education 4.0 emphasizes preparing future generations for the demands of Industry 4.0. Analyze the required changes in educational approaches and the skills students need to develop to thrive in the jobs of the future.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

Elective — BIG DATA ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. What is Network modeling?

2. What is Data Science?

3. Define Big Data.

4. State any two advantages of machine generated data.

5. What is Veracity?

6. What do you understand by 'Variety'?

7. Define 'Big Data Strategy'.

8. List any four components of Data Science.

9. What is HDFS?

10. What is Map Reduce?

Part B (5 × 5 = 25)

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

11. (a) Discuss about Sequence data processing.

Or

(b) Explain the 5 P's of Data science.

12. (a) Why is big data important and how is it used?

Or

(b) Explain the approaches of data integration.

13. (a) Narrate the various categories of data.

Or

(b) Explain the concept of velocity in Big Data.

14. (a) What are the five components of Data Science? Illustrate.

Or

(b) Differentiate Big Data and Data science.

15. (a) Discuss the concept and features of YARN.

Or

(b) Explain the role of cloud computing in Big Data analytics services.

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Answer any **three** questions.

16. Write in detail the application of Data Science in any five domains.

17. Explain the sources of Big Data.

18. Discuss the steps involved in the process of big data analysis.

19. Describe the steps of Data Science process.

20. Elaborate the programming models for big data analysis.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

Elective — ENTERPRISE RESOURCE PLANNING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Discuss any two advantages of business modelling.

2. What is business processes?

3. Write down any two people issues associated with ERP.

4. List out any two unique risks of ERP projects.

5. What is business analytics?

6. What is OLAP?

7. What are the various market tiers associated with ERP?

8. What is the market share of top player in ERP?

9. List out the different phases of ERP.

10. What are the various stages of ERP implementation life cycle?

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

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

11. (a) Discuss the integrated data model.

Or

(b) Discuss the major milestones in the history of ERP.

12. (a) Discuss the ways and means of managing risks in ERP projects.

Or

(b) Discuss the importance of one-time shipment associated with ERP.

13. (a) What is product life cycle management? Discuss the various phases associated with it.

Or

(b) What is Data mining? Discuss the importance and advantages over other technologies.

14. (a) Discuss industry wise ERP market share.

Or

(b) Elaborate on any one functional module of ERP software.

15. (a) List out the various reasons for ERP implementation failure.

Or

(b) Discuss the benefits of implementing ERP.

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

Answer any **three** questions.

16. Discuss in detail about the integrated business modelling.

17. Elaborate on the information integration and its benefits in Business organisation.

18. Discuss the various technologies advancements associated with ERP.

19. Discuss the importance and advantages of integration of supply chain in a business organisation.

20. Discuss the ERP packages-"make or buy" decision and reasons associated with it.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce with Computer Applications

Elective — DATABASE MANAGEMENT SYSTEM

(CBCS – 2023 onwards)

Time : 3 Hours　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1. What is a Text Editor?

2. What are pipes and filters?

3. What is views in SQL?

4. What is Functional Dependencies?

5. What are sorted files?

6. List any two hashing technique.

7. What is the function of Revoke Command (Any two)?

8. What are sub queries?

9. List any two functions of RDBMS Tool.

10. Why do Table Partitions are carried out (Any two)?

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

11. (a) What are text the various data models?

    Or

    (b) Discuss the importance of desk top environment.

12. (a) What is Data Definition? Discuss their importance in SQL.

    Or

    (b) What is Relational Data Base Design?

13. (a) Discuss the various types of Indexes.

    Or

    (b) Elaborate on the importance and functions of text databases.

14. (a) Discuss the importance of transaction control.

    Or

    (b) Write down the Index structure for files and their importance in file management.

15. (a) What are the various synonyms associated with SQL?

    Or

    (b) Discuss the importance of various types of Locks.

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Part C   (3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the changing access rights and their importance in Linux.

17. Discuss the importance of normalization of relational databases.

18. Discuss the importance and functions of data mining.

19. Discuss the set operations and its importance.

20. Discuss the "RDBMS Tool" as an important one in Today's business environment.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce with Computer Applications

STRATEGIC COST MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

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

Answer **all** questions.

1. What do you mean by cost of quality?

2. Give the meaning of JIT.

3. State the meaning of cost control.

4. What do you understand by Life Cycle costing?

5. State the purpose of Activity Based Costing.

6. What is mean by unit level in activity based costing?

7. Point out the meaning of transfer pricing.

8. What is called opportunity cost?

9. State any two features of Agriculture cost management.

10. What is IT cost structure?

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

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

11. (a) Explain the steps in value chain analysis.

Or

(b) Enumerate the benefits of lean system.

12. (a) Describe the features of Target costing.

Or

(b) Briefly explain the phases of product life cycle.

13. (a) You are given the following data for a period in respect of two products, X and Y which consume support services in different proportions.

	Product X	Product Y
Unit produced	40	40
Material moves per product unit	12	28
Direct labour hrs per unit	1740	1740

Budgeted material handling cost Rs. 3,48,000 calculate.

(i) Determine cost per unit of X and Y using the volume based allocation method (labour hrs)

(ii) Compute cost per unit of X and Y using ABC.

Or

(b) List down the stages involved in Activity Based costing.

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14. (a) Your company fixes the inter-divisional transfer prices for its products on the basis of cost, plus a return on investment in the division. The budget for Division A for 2022-23 appears as under:

	Rs.
Fixed assets	5,00,000
Current assets	3,00,000
Debtors	2,00,000

Annual fixed cost of the Division Rs. 8,00,000 variable cost per unit of product Rs. 10 budgeted volume 4,00,000 units per year desired ROI 28%.

Determine the transfer price of Division A.

Or

(b) Explain the methods of Transfer pricing.

15. (a) Explain the cost structure in Agriculture sector.

Or

(b) Examine the cost management in IT sector

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

Answer any **three** questions.

16. Discuss the importance of strategic cost management.

17. Elaborate learning curves and its applications.

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18. Describe the benefits of Activity based costing.

19. Explain various method of transfer pricing.

20. Examine the Tools to measure the performance of Agriculture sector.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce with (Computer Applications)

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is called sweat equity share?

2. Give the meaning of Book - Building.

3. What do you mean by Net Revenue Account?

4. State the difference between Life Insurance and General Insurance.

5. What is called subsidiary company?

6. Give the meaning of consolidated balance sheet.

7. What do you mean by HR accounting?

8. Trace the meaning of social responsibility.

9. What do you understand by Accounting standards?

10. Give the meaning of CSR.

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

11. (a) Explain difference methods of issue of equity shares.

Or

(b) Distinguish between ESOP and ESPS.

12. (a) Enumerate the types of Insurance.

Or

(b) From the following prepare revenue account of Star Assurance Co. for the year ended 31.03.2023.

Particulars	Amt	Particulars	Amt
Claims by death	1,98,800	Commission	29,796
Claims by maturity	98,280	Interest, dividend and rent	2,73,980
Premiums	19,76,940	Income tax deducted at source	17,360
Considerations for annuities grand	2,29,600	Surrenders	36,820
Bonus paid in cash	6,720	Bonus in reduction of premium	2,520
Expenses of management	89,320	Outstanding death claims in the beginning of the year	30,800
Dividend paid to share holders	12,600	Outstanding death claims at the end of the year	22,400
Amount of Life Insurance find at beginning	42,63,000		

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13. (a) Describe the steps involved in preparation of consolidated balance sheet.

Or

(b) A subsidiary company has a capital of Rs. 5,00,000 in shares of Rs. 100 each out of which the holding company acquired 80% of the shares at Rs. 6,00,000. The profits of the subsidiary co. on the date of acquisition of shares by the holding co. were Rs. 3,00,000. Calculate the value of goodwill (or) capital reserve.

14. (a) Examine the limitations of Historical Accounting.

Or

(b) Enumerate the components of social responsibility accounting.

15. (a) Explain the objectives of Financial Reporting.

Or

(b) Enumerate the main features of AS 10.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. From the following particulars of Ganga Ltd. prepare trading and profit and loss A/c and balance sheet for the year 2022-23.

Debit Balance	Rs.	Credit Balance	Rs.
Opening stock	30,000	Equity share capital 1000 shares of 100 each	1,00,000
Rent and taxes	6,000	5% debentures	25,000
Purchases	60,900	Sales	1,75,000
Wages	55,200	Creditors	8,000
Discount	1,500	Bank O/D	12,000

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Debit Balance	Rs.	Credit Balance	Rs.
Fuel	2,570	Discount	2,200
Building	70,000	Transfer fee	100
Carriage inwards	1,175	Returns outwards	100
Debtors	20,000		
Good will	28,000		
Plant and machinery	25,000		
Loose tools	6,000		
Advertisement	3,000		
General expenses	4,400		
Bad debts	1,030		
Debenture interest (For Half year)	625		
Sundry expenses	3,000		
Insurance	1,000		
Cash	3,000		
	3,22,400		3,22,400

(a) Authorised capital is Rs. 2,00,000.

(b) Stock on 31.3.2023 is Rs. 2,00,000.

(c) Depreciation on plant and machinery 10%.

17. The following are the information related to sun Life Insurance Company prepare revenue A/c for the year ended 31.3.2022.

	Rs.
Claims	39,000
Management expenses	28,000
Directors fees	8,000
Audit fess	3,000

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	Rs.
Medical expenses	10,000
Agents commission	10,000
Depreciation	8,000
Bonus in reduction of premium	3,000
Consideration for annuities granted	33,000
Surrenders	18,000
Premium received	3,02,000
Life fund (1.4.21)	23,00,000
Interest received	20,000
Claims cancelled	10,000
Annuities	3,000

Note :

(a)   Premium outstanding Rs. 18,000

(b)   Claims outstanding Rs. 3,000.

18.   The balance sheet of A Ltd and B Ltd as on 31.12.2020 are as follows.

Liabilities	A Ltd	B Ltd	Assets	A Ltd	B Ltd
Share capital (10 per share)	4,00,000	2,00,000	Sundry assets	2,65,000	2,77,000
General reserve	36,000	40,000	Goodwill	–	39,400
Profit and loss A/c	49,000	46,000	Shares in B Ltd	2,80,000	–
Creditors	60,000	30,400			
	5,45,000	3,16,400		5,45,000	3,16,400

In the case of B Ltd profit for the year ended 31.12.20 is Rs. 24,000 and transfer to reserve is Rs. 10,000. The holding of A Ltd in B Ltd is 90% acquired on 30.6.2020.

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19. Discuss the advantages and limitations of Human Resource Accounting.

20. Describe the characteristics of Financial Reporting.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce with Computer Applications

Elective – DATA MINING AND DATA WAREHOUSING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

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

Answer **all** the questions.

1. Define 'Data Warehouse'.

2. State any two principles of data warehouse.

3. What is ETL?

4. What is meant by Data Warehouse Design?

5. Define 'Data Mart'.

6. What do you understand by Dimensional modeling?

7. What is data mining system?

8. State any two benefits of data mining.

9. What is text mining?

10. Explain — Bitcoin Data Mining.

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

11. (a) What are the goals of data warehousing?

    Or

    (b) What is the need for separate warehouse?

12. (a) Differentiate ETL and ELT types of warehouses.

    Or

    (b) Explain the steps in data cleaning.

13. (a) Give the reasons for creating a data mart.

    Or

    (b) What are the advantages of Dimensional Modeling?

14. (a) List down the features of Data Mining.

    Or

    (b) What is the relation between data warehousing and data mining?

15. (a) Differentiate Data mining and Big data.

    Or

    (b) Elaborate the trends in data mining.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Write the differences between operational databases and data warehousing?

17. Elaborate the types of data warehouse architecture.

18. Explain the elements of Dimensional modeling.

19. Discuss the tasks of data mining with suitable examples.

20. Explain the different types of Clustering.

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M.Com.(CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce With Computer Applications

Elective : MANAGEMENT INFORMATION SYSTEM

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What are the elements of a system?

2.   List any two information needs.

3.   What are the various information system needed for managers? (Last any two)

4.   What are the components of production information system?

5.   What are the elements of executive information system?

6.   What is an important component of accounting information system sate any two reasons for it?

7.   What is the main purpose of DFD(any two)

8.   What are the various types of databases?

9.   What is ERP?

10. What is CRM?

Part B (5 × 5 = 25)

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

11. (a) What are the various types of information needed for different levels of management.

    Or

    (b) What are the process components of information systems?

12. (a) What do you understand by decision support system? Explain its components and uses in business.

    Or

    (b) What is executive information system? Explain its components and benefits for a business organisation.

13. (a) Discuss the various functions that accounting information system serve to organisation.

    Or

    (b) What are the important advantages to firms using human resource information system.

14. (a) Discuss the importance, components and functions of data flow diagram.

    Or

    (b) Discuss the evaluation and maintenance of MIS.

15. (a) How does ERP packages differ from conventional packages.

    Or

    (b) Discuss the characteristics and classification of information.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Discuss the classification system also highlight the need for such classification.

17. What is intelligence information system? Discuss its components and purpose also add a note on how it helps management in a taking decisions.

18. Discuss the importance, functions, components of marketing information system with its use in taking marketing decisions.

19. Discuss in detail about SDLC.

20. Discuss the components, need of ERP packages for businesses.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce with Computer Applications

CREDIT ANALYST

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1.   Define Credit Analyst.

2.   What is Bank credit analysis?

3.   What is Finance?

4.   What do you meant by data analysis?

5.   What is meant by Risk?

6.   What is risk management process?

7.   Define Financial Management.

8.   State any two uses of resume preparation.

9.   What are Soft Skills?

10. What is Assignment?

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

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

11. (a) How Credit Analysts work?

Or

(b) Discuss the responsibilities of Credit Analyst.

12. (a) What are the uses of finance training?

Or

(b) Describe the tips for mastering in Excel.

13. (a) What are the purposes of risk analysis?

Or

(b) Explain the strategies adopted for managing risk.

14. (a) What are the purposes of studying financial management?

Or

(b) List down the common interview mistakes.

15. (a) Criticize the importance of soft skill in credit analyst.

Or

(b) How soft skills can be measured?

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the process of Bank Credit analysis.

17. Discuss the available Excel crash courses.

18. Enumerate the process of Risk management.

19. Discuss the essentials of career hacking.

20. Explain the essential soft skills required for credit analyst.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce with Computer Applications

STOCK MARKET OPERATION

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What do you mean by Securities?

2.   Mention the types of risk.

3.   What are the duties of lead manager?

4.   Give the meaning of FPO.

5.   What is meant by stock exchange?

6.   Write a short note on internet-based trading.

7.   List out the powers of recognised stock exchange.

8.   What is the penalty laid down for the insider trading?

9.   Mention some of the features of demat account.

10. List out the functions of depositories.

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

11. (a) Discuss the characteristics of securities market.

Or

(b) What are the factors that affect the prices of securities?

12. (a) Discuss the differences between IPO and FPO.

Or

(b) Explain the role of primary market intermediaries.

13. (a) Explain the functions of stock exchange.

Or

(b) Discuss the merits of online trading.

14. (a) Enumerate the procedure and powers of Securities Appellate Tribunal.

Or

(b) Describe the provisions relating to Registration and Regulation of Working of Intermediaries.

15. (a) Explain the advantages and disadvantages of demat account.

Or

(b) Discuss the steps involved in opening demat account.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Various quantitative methods and metrics are employed to measure and quantity risk — Write a detailed note about those quantitative methods and metrics.

17. What do you mean by listing of shares? Explain the advantages, disadvantages and procedure for listing of shares.

18. Discuss the functions of various types of stock brokers in the market functioning.

19. Discuss the major provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

20. Explain the role of depositories and custodian of securities in demat trading.

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S–4146	Sub. Code
	23MCC3C1

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce with Computer Application

TAXATION

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions

1. Who is assessee?

2. What is assessment year?

3. What is return of income?

4. What is assessment?

5. What is meant by international business taxation?

6. Explain the DTAA.

7. What is GST?

8. What are components of GST?

9. What is customs duty?

10. State any two importance of customs duty.

Part B (5 × 5 = 25)

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

11. (a) What do you understand by the qualifying amount u/s 80 G? And its provisions of the act.

Or

(b) What are the provisions of deduction in respect of contribution given by companies to political parties and electoral trust u/s 8099 B?

12. (a) Who is required to have PAN?

Or

(b) Explain the modes of e-filing.

13. (a) State the features of international business taxation.

Or

(b) Briefly explain the taxation of non-resident.

14. (a) Explain the features of GST.

Or

(b) What are the procedures for registration of GST?

15. (a) What are the valuation of goods for customs duty?

Or

(b) Explain the types of customs duty.

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

Answer any **three** questions.

16. Shri Anil earned gross total income of Rs.5,00,000 in the previous year 2023-24 and made the following donations during the year.

   (a) Rs.10,000 to Chief Minister's earthquake relief fund Gujarat.

   (b) Rs.15,000 to National foundation for communal harmony.

   (c) Rs.20,000 to municipal corporation approved for promotion of family planning.

   (d) Rs.45,000 to approved institutions

   (e) Rs.20,000 to Swachh Bharat Kosh.

   Compute the amount of deduction admissible to him u/s 809 for the assessment year 2024-25.

17. State briefly the law relating to deduction of tax at source.

18. What are the advantages and disadvantages of DTAA?

19. Explain the different forms and description used under assessment.

20. What are the prohibition of importation and exportation of goods in customs Act 1962.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce With Computer Applications

RESEARCH METHODOLOGY

(CBCS – 2023 onwards)

Time : 3 Hours Maximum : 75 Marks

Part A (10 × 2 = 20)

Answer **all** questions

1. What is research?

2. What is Scientific method and its bases?

3. What is Hypothesis?

4. What is a research problem?

5. What is primary data?

6. What is Questionnaire?

7. What is Data analysis?

8. What is Correction?

9. What is a report?

10. What is interim report?

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

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

11. (a) What are the objectives of research? Explain

Or

(b) Explain the various criteria good research.

12. (a) What is type I and type II errors? Explain.

Or

(b) How to formulate of hypothesis?

13. (a) What are the advantages of primary and secondary data? Explain.

Or

(b) How should the use of observation method to be used?

14. (a) What are purpose of statistical analysis of research data? Explain.

Or

(b) Describe the uses of percentages of computing Samples.

15. (a) What is bibliography and its purpose?

Or

(b) What are the principles relating to the organization of research report? Explain.

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

Answer any **three** questions.

16. Briefly explain the various types research.

17. Explain the various method of sampling.

18. Enumerate various sources of data available for the researcher in secondary data.

19. Explain the various types of correlation and their uses.

20. Explain the various steps in report writing.

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S–4149	Sub. Code
	23MCC3C3

M.Com.(CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce with Computer Applications

INTERNATIONAL BUSINESS

(CBCS – 2023 onwards)

Time : 3 Hours　　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　　$(10 \times 2 = 20)$

Answer **all** the questions

1.　Define International Business.

2.　What is licensing?

3.　What is comparative advantage?

4.　What is Dunning's Eclectic theory?

5.　What are the objectives of legal framework of business?

6.　What do you meant by product life cycle approach?

7.　What are the forms of multilateral agreement?

8.　Write the functions of IFC?

9.　What is Host country?

10.　List out and three advantages of MNC.

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

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

11. (a) What are the stages of internalization of business?

Or

(b) Differentiate between domestic, foreign and global environment.

12. (a) Write a short note on Haberler's theory of Opportunity cost.

Or

(b) What are the theoretical foundations of international business?

13. (a) What is the role of legal environment in international business?

Or

(b) How are law and legal frameworks critical in a business environment?

14. (a) Explain the functions of WTO.

Or

(b) What are the multilateral institutions in world polities?

15. (a) Distinguish between MNC's and Host countries.

Or

(b) What are all the roles and importance of multinational companies?

2 **S–4149**

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

Answer any **three** questions.

16. Explain the scope and importance of international business.

17. Construct the modern theory of international business.

18. Discuss the legal framework of international business.

19. Explain objective and functions of International Monetary Fund (IMF).

20. Briefly explain the characteristics of MNC's.

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S–4150	Sub. Code
	23MCC3E1

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce With Computer Applications

Elective : APPLIED DATA ANALYTICS AND MACHINE LEARNING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

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

Answer ALL questions

1.   Define Data Analysis

2.   Write the use of the Jupyter note book.

3.   State the use of numpy library

4.   What are databases?

5.   Define Time Series Data.

6.   Examine the need for Statistical Data Analysis.

7.   What is machine learning?

8.   Define outliers.

9.   What is Deep Learning?

10. Write the use of Decision Trees.

Part B   (5 × 5 = 25)

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

11. (a) Compare qualitative and quantitative Data Analysis.

Or

(b) Discuss the use of Scipy.

12. (a) Examine the manipulation of Arrays in Python.

Or

(b) Inspect the use of index functionalities.

13. (a) What are Textual Data? Examine with reference to Python.

Or

(b) Illustrate the use of Databases in Python.

14. (a) Examine the various cost functions.

Or

(b) What is Linear Regression? Illustrate.

15. (a) What are SVMs? Examine their use.

Or

(b) Illustrate the k-nearest neighbours method.

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Part C (3 × 10 = 30)

Answer any **THREE** questions.

16. Discuss the Data Analysis Process in detail.

17. Examine the use of pandas Library.

18. Illustrate Statistical Data Analysis

19. Inspect the role of features engineering in machine learning.

20. Examine the salient aspects of Dimensionality Reduction.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce with Computer Applications

Elective : PYTHON AND R FOR DATA ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is an indentation?

2. Why is '∗' called string repetition operator?

3. What is the use of return statement in Python?

4. Determine the use of continue statement.

5. List the Basic datatypes in Python.

6. Write the syntax of if... else statement.

7. Write about boolean operators in R.

8. What is the output of ceil (27.85) and floor (27.85)?

9. How will you add color plots in graph?

10. What is data reduction?

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

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

11. (a)   List and explain the various datatypes are available in Python.

          Or

    (b)   What is meant by variable? Explain the various ways to assign a value to a variable in python?

12. (a)   Compare list and tuples in Python.

          Or

    (b)   Identify the use of default arguments in Python.

13. (a)   Explain the various types of 'if' structure in Python.

          Or

    (b)   What is an expression? And explain its types.

14. (a)   Compare while and repeat statement in R programming.

          Or

    (b)   Explain the various functions to manipulate the objects in R programming.

15. (a)   Write a R program to sort a vector.

          Or

    (b)   Discuss in detail about Normalization methods in R programming.

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

Answer any **three** questions.

16.   Identify the use of looping statement in Python.

17.   Determine the use of Numpy and array object.

18.   Explain in detail about operators in Python.

19.   List the explain the features of R.

20.   Explain the use of subscript and superscript in graph labels.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce with Computer Application

EXPORT – IMPORT DOCUMENTATION

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** the questions.

1. What do you mean by offer and receipt of Export orders?

2. What is Import order?

3. What do you mean by Export licensing?

4. Define Multimodal transport.

5. What is duty exemption?

6. Expand the following term

    (a)   DFIA

    (b)   DFRC

7. Define EOU.

8. What do you mean by EHTP?

9. What is Export promotion council?

10. What is the role of Indian Institute of Foreign trade?

Part B (5 × 5 = 25)

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

11. (a) State the objectives of the present EXIM policy in India.

Or

(b) What are all the documents required for export credit?

12. (a) State the procedure for pre-shipment and post shipment finance.

Or

(b) What are the different stages of clearance of export cargo?

13. (a) What is the difference between duty exemption and duty remission scheme?

Or

(b) What are the provisions of current foreign trade policy in force?

14. (a) What are export promotion capital goods (EPCG) and Export Oriented Unit?

Or

(b) What are the objectives of Special Economic Zones and Bio-tech-park?

15. (a) What are the Export promotion council and their role in international trade?

Or

(b) What is the role of Marine Products Export Development Authority?

2 **S–4152**

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the various shipment procedure for export arid import procedure.

17. Describe the procedure and documents for customs clearance of export cargo.

18. Discuss the various types of schemes in foreign trade.

19. Elucidate in detail the functions of EPCG.

20. Explain the Export promotion councils in India and commodities board of India.

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M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce With Computer Applications

ENTREPRENEURSHIP DEVELOPMENT SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   Define Women Entrepreneur.

2.   Give any two differences between Entrepreneurship and Intrapreneurship.

3.   Explain the role of Design thinking in Innovation.

4.   How can opportunities of innovation be identified?

5.   What is Feasibility analysis?

6.   What is the significance of recognizing and seizing opportunities in business?

7.   What is the purpose of a business plan?

8.   Write a short note on startups.

9.   What is working capital management?

10.   Write a short note on the concept of institutional finance in entrepreneurship development.

Part B (5 × 5 = 25)

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

11. (a) Elaborate the Importance of MSME in entrepreneurship.

    Or

    (b) Briefly analyse the Entrepreneurial growth in different communities.

12. (a) Describe the types of innovation and how they can be identified.

    Or

    (b) Explain the role of Technological innovation in business growth.

13. (a) Discuss the importance of environmental scanning.

    Or

    (b) Explain the process of screening opportunities in venture creation.

14. (a) What are the steps involved in developing a business plan.

    Or

    (b) Explain the elements of business plan.

15. (a) Explain the different sources of capital structure.

    Or

    (b) What are the steps involved in financial appraisal of a new project?

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Analyse the characteristics of successful entrepreneurs using case histories. Explain how these characters contribute to entrepreneurial success.

17. Describe the steps involved in creating new technological innovation.

18. Discuss how entrepreneurs can evaluate the Technical feasibility of new products or services.

19. Elaborate briefly the format and presentation of preparing a business plan.

20. Explain the role of banks in credit appraisal for new ventures and discuss the factors considered during this process.

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