

S-6610

Sub. Code

23MCC1C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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. Write the meaning of Business Finance.
2. In what context the compounding can be applied?
3. What is return? How it is measured?
4. Why the currency risk arises?
5. Who is an Angel investor?
6. What do you mean by a Startup?
7. Give the meaning of factoring.
8. How the safety level of cash is calculated?
9. What do you mean by capital rationing?
10. Define a multinational company.

Part B

(5 × 5 = 25)

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

11. (a) If we invest Rs. 50,000 in the bank where it earns 8% compound annually. How much will it be worth at the end of 5 years?

Or

- (b) The National Savings Fund promises a monthly 0.75% return if you deposit Rs. 10,000 per month for 15 consecutive years. What amount will be accumulated after those 15 years?
12. (a) What is a risk-free security? What is risk premium? How can it be measured from historical data?

Or

- (b) Define systematic and unsystematic risks. Give examples of both.
13. (a) What is net advantage of a lease? How is it calculated?

Or

- (b) Define venture capital. Explain its characteristics.
14. (a) Explain the objective of credit policy. What is optimum credit policy? Discuss.

Or

- (b) A firm's estimated demand for a material during the next year is 25,000 units. Acquisition costs are Rs. 250 per order and carrying cost is Rs. 5 per unit. The safety stock is set as 25 percent of the EOQ. The daily usage is 100 units and lead time is 10 days. Determine (i) EOQ (ii) the safety stock and (iii) the reorder point.

15. (a) What is capital budgeting? Why is it significant for a firm?

Or

- (b) How would you calculate the accounting rate of return? What are its limitations?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. A company has just issued bonds with a face value of Rs. 150 million that are due and payable in 10 years. How much should the company deposit at the end of each year in order to retire the bond issue at the end of year 10, assuming the company can earn an annual interest rate of 7% on its deposits?

17. An asset has the following possible returns with associated probabilities:

Possible returns	20%	18%	8%	0	–6%
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Probability	0.10	0.45	0.30	0.05	0.10
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Calculate the expected rate of return and the standard deviation of the rate of return.

18. Explain venture financing stages. What are the methods of venture financing? Explain them briefly.
19. Illustrate with example the modus operandi of preparing a cash budget.
20. Explain the merits and demerits of time-adjusted methods of evaluating the investment projects.

S-6611

Sub. Code

23MCC1C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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. Briefly explain the concept of “e-commerce” and its role in the rise of digital marketing.
2. List two key benefits that digital marketing offers compared to traditional marketing methods.
3. What is the difference between “E-price” and traditional pricing strategies in online marketing?
4. Define “consumer segmentation”.
5. Name two examples of “invasive marketing” practices in the digital world.
6. Briefly describe the concept of “affiliate marketing”.

7. What is the role of “web analytics” in understanding online consumer behavior?
8. What is “Customer Relationship Management” (CRM) in digital marketing?
9. What is the difference between “owned media” and “earned media” on social media platforms?
10. What is “gamification”?

Part B

(5 × 5 = 25)

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

11. (a) Compare and contrast traditional marketing with digital marketing. Discuss the key factors that led to the rise of digital marketing as a dominant marketing tool.

Or

- (b) Explain the concept of the “digital marketing mix” and its role in achieving marketing objectives online.
12. (a) Describe the concept of consumer segmentation and targeting in online marketing. How can businesses leverage these strategies to reach their ideal customers more effectively?

Or

- (b) Analyze the various factors that influence consumer purchasing decisions on websites. Explain how website characteristics can be optimized to encourage online sales.

13. (a) Choose two digital media channels from the syllabus. Discuss the advantages and disadvantages of each channel for marketing a specific product or service.

Or

- (b) Explain the concept of “Metaverse Marketing” and its potential applications for businesses in the digital age.
14. (a) Describe the key stages of the online consumer decision-making process. How does this process differ from traditional in-store purchase decisions?

Or

- (b) Explain the concept of Customer Relationship Management (CRM) in the context of online marketing. Analyze the benefits and roles of CRM for businesses in managing customer relationships.
15. (a) Explain the concept of “Consumer Generated Media” (CGM) and its potential impact on brand image.

Or

- (b) Discuss how businesses can leverage CGM and influencer marketing to generate positive word-of-mouth and build trust with consumers.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. How did the rise of e-commerce and the internet fundamentally change marketing strategies, leading to the dominance of digital marketing?
17. Explain the concept of consumer segmentation and targeting in online marketing. How can these strategies be combined with the online marketing mix to create a targeted and successful online marketing campaign?
18. Compare and contrast the advantages and disadvantages of two specific digital media channels for promoting a new software product launch. Discuss the potential role of “Metaverse marketing” in future marketing strategies.
19. How does online consumer behavior differ from traditional shopping behavior? Analyze the role of Customer Relationship Management (CRM) and web analytics in understanding online consumer behavior and improving customer retention.
20. Discuss the importance of measuring brand performance and customer engagement in digital marketing. Explain how digital brand analysis, social media metrics, and consumer-generated media can be used to assess the effectiveness of a digital marketing campaign and optimize future strategies.

S-6612

Sub. Code

23MCC1C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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 Fintech and give an example.
2. Briefly explain the concept of a digital financial revolution.
3. Differentiate between Distributed Ledger Technology (DLT) and Blockchain.
4. Mention two applications of Artificial Intelligence (AI) in banking.
5. What are the main functions of insurance?
6. Briefly describe the Insurance Regulatory and Development Authority (IRDA).
7. What is the role of an insurance ombudsman?
8. Define ethical behavior in the context of insurance agents.

9. Give an example of risk management practiced by individuals.
10. What is the purpose of risk management in banking and insurance?

Part B

(5 × 5 = 25)

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

11. (a) Describe the rapid transformation happening in the banking sector due to customer shift.

Or

- (b) Explain the concept of Electronic Fund Transfer System (EFTS) and its benefits.

12. (a) Explain the structure of a Blockchain and its different types.

Or

- (b) Discuss the potential of Blockchain technology in revolutionizing financial services.

13. (a) Explain the reforms implemented in the Indian insurance sector.

Or

- (b) Describe the role of different insurance intermediaries like agents and brokers.

14. (a) Explain the various methods available for grievance redressal in the insurance sector.

Or

- (b) Discuss the importance of communication skills for insurance agents in providing quality customer service.

15. (a) Explain various methods used for risk management in financial institutions.

Or

- (b) Discuss the tools available for individuals and corporations to control financial risks.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the evolution of banking from its historical roots to the present era of digital banking. Explain the impact of Fintech on this transformation.
17. Analyze the future of Artificial Intelligence (AI) in banking. Explain how AI can be used to improve customer service and fraud detection.
18. Discuss the concept of customer service in the insurance sector. Explain the importance of ethical behavior and grievance redressal system for insurance companies.
19. Analyze the challenges and opportunities related to customer service in the evolving insurance industry. Suggest strategies for improving customer satisfaction.
20. Create a comprehensive risk management plan for a specific banking or insurance product. Discuss the potential risks involved and strategies to mitigate them.
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S-6613

Sub. Code

23MCC1E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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. Define industry and list its types.
2. Briefly explain the goals of Industrial Revolution 4.0.
3. Why is there a need for Artificial Intelligence (AI)?
4. What are the societal influences of AI?
5. Define Big Data and its essential role in Industry 4.0.
6. Mention two Big Data processing frameworks.
7. Name two sectors where IoT finds applications.
8. What are the impacts of Industry 4.0 on transportation and logistics?
9. Define Education 4.0 and list its components.
10. What are the skills required for future jobs in the context of Industry 4.0?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the design principles of Industry 4.0 and their significance.

Or

- (b) Explain the role of each technology mentioned in Industry 4.0.

12. (a) Explain the history and foundations of Artificial Intelligence.

Or

- (b) Discuss the challenges faced in the development and implementation of AI.

13. (a) Discuss the components of Big Data and their characteristics.

Or

- (b) Explain the applications of Big Data in different domains such as Data Science, IoT, Machine Learning, and Databases.

14. (a) Analyze the impact of IoT in healthcare and its benefits.

Or

- (b) Discuss the implications of Industry 4.0 on society, focusing on its effects on business, government, and people.

15. (a) Explain the concept of Curriculum 4.0 and its relevance in modern education.

Or

- (b) Discuss the framework for aligning education with the requirements of Industry 4.0.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast Industry 4.0 with previous industrial revolutions, highlighting the major technological advancements.
17. Evaluate the impact of AI on various sectors such as healthcare, finance, and transportation.
18. Analyze the role of Big Data in driving business decisions and enhancing operational efficiency.
19. Evaluate the potential risks and challenges associated with the widespread adoption of IoT in different sectors.
20. Examine the role of educational institutions in preparing students for careers in the era of Industry 4.0 and beyond.
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S-6614

Sub. Code

23MCC1E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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. Define Data Science.
2. What is Medical Image Analysis?
3. What is machine generated data?
4. List down the companies that are using Big Data.
5. What do you understand by 'Volume' in Big Data?
6. What is 'Velocity'?
7. What is 'Data Sources' in data science?
8. What do you understand by Data Analytics?
9. What is YARN?
10. Explain – 'Hadoop'.

Part B

(5 × 5 = 25)

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

11. (a) Explain about network modeling and probabilistic modeling in data science.

Or

- (b) Write any four application of Data Science in healthcare domain.

12. (a) What are the purposes of integrating the data?

Or

- (b) List down the advantages of machine generated data.

13. (a) Discuss about the concept of 'Data value chain'.

Or

- (b) Describe the steps involved in process analysis framework.

14. (a) What are steps to build a big data strategy?

Or

- (b) List down the similarities between Big Data and Data science.

15. (a) Explain the applications of YARN.

Or

- (b) What is Map Reduce Programming Model and how it works?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain Data pre-processing steps involved in Data Science.
 17. Discuss the concept of data organization with suitable examples and need for it.
 18. Describe the main characteristics of Big Data.
 19. Differentiate Big Data and Data science.
 20. Explain in details about HDFS.
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S-6615

Sub. Code

23MCC1E3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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. What is integrated management information?
2. What is business modelling?
3. List out the process risks associated with ERP (Any two).
4. List out any two advantages associated with reduced quality cost associated with ERP.
5. What is Intranets?
6. List out any two computer crimes.
7. Write down any two functional modules of an ERP package.
8. List out any two advantages of integration of supply chain.

9. Write down any two reasons why companies make ERP packages.
10. Write down any two implementation challenges associated with implementation of ERP.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the common Myths associated with ERP.

Or

- (b) Discuss the advantages of ERP over other systems.

12. (a) Discuss the importance of lead time in ERP packages.

Or

- (b) Elaborate on how ERP improves information accuracy and decision making capability.

13. (a) Discuss the CRM and its importance in Today's business scenario.

Or

- (b) Discuss how GIS helps in decision making in various fields of business.

14. (a) Elaborate on the Indian Scenario of ERP.

Or

- (b) Discuss the importance of Market Place Dynamics associated with ERP.

15. (a) Discuss the various objectives of ERP implementation.

Or

- (b) Elaborate on the various steps associated with ERP implementation life cycle.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss elaborately on the reasons for growth of ERP markets.
17. Discuss the various technological risks and process risks associated with ERP.
18. Discuss few computer crimes that you are aware of also list out the security breach associated with it and ways to prevent it in future.
19. Elaborate on the importance of integration of ERP.
20. Discuss the criteria of ERP package evaluation and selection.
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S-6616

Sub. Code

23MCC1E4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

First Semester

Commerce with Computer Applications

Elective – DATA BASE MANAGEMENT SYSTEM

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is wild cards?
2. Mention any two uses of text editors.
3. What is data definition?
4. What is Normalisation?
5. What is B Tree?
6. Define a Heap file.
7. Mention any two features of Group functions.
8. What is Table Aliases?
9. What is Table Partitions?
10. List out the various types of locks.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the properties of Linux.

Or

- (b) Discuss the relational models and its importance in DBMS.

12. (a) List out any five queries in SQL with their uses.

Or

- (b) Discuss the importance and function of query forms.

13. (a) Elaborate on indexing and hashing with their functions.

Or

- (b) Discuss the advantages of RDBMS over DBMS.

14. (a) What are joins? List out the various kinds of joins.

Or

- (b) What is Data Manipulation Language? Discuss.

15. (a) What are Data types? Discuss any five commands and their functions.

Or

- (b) What are the characteristics of PL/SQ?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the various Network Models.
 17. Discuss the integrity and security associated with SQL.
 18. What is Multimedia Databases? Discuss the concepts and its Applications in various fields.
 19. Discuss the multiple and correlated sub queries.
 20. Discuss the “RDBMB Tool” as an important one in Today’s business environmnet.
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S-6617

Sub. Code

23MCC2C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

STRATEGIC COST MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Kaizen Costing?
2. What is mean by Quality Cost Management?
3. What is Cost Reduction?
4. What is Learning Curve?
5. What is Decision Making?
6. What is ABC?
7. What is Transfer Pricing?
8. What is Market Price?
9. What is Agriculture Sector?
10. What is Technology Sector?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Benefits of Lean System.

Or

- (b) Explain the Concept Traditional Cost Management.

12. (a) Explain the Importance of Pareto Analysis.

Or

- (b) List out the Principles of Target Costing and brief it.

13. (a) Explain the Purpose of Activity Based Cost Management.

Or

- (b) Explain the Benefits Activity Based Cost Management.

14. (a) Explain the Benefits of Transfer Pricing.

Or

- (b) Brief about the Concept of Opportunity Cost on regarding Costing.

15. (a) Explain the Features of Technology Sector.

Or

- (b) Write Short notes about the Cost Structure under the Information Technology Sector.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain about the Quality Control of Indian Cost Accounting.
 17. Enumerate the Strategies for each Stages of Product Life Cycle.
 18. Explain the Stages of Activity Based Cost Management.
 19. Explain about the Method of Pricing based on Cost.
 20. Describe about the Tools to Measure the Performance of Agriculture Sector.
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S-6618

Sub. Code

23MCC2C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025.

Second Semester

Commerce with Computer Applications

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is sweat equity shares?
2. Write the meaning of buy-back of shares.
3. What is re-insurance?
4. What is general insurance?
5. Give the meaning of subsidiary company?
6. What do you understand by capital profit?
7. What is forensic accounting?
8. What is social responsibility accounting?
9. What is financial capital maintenance?
10. List out the users of financial statements.

Part B

(5 × 5 = 25)

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

11. (a) Ahuja Ltd. purchased 400 of its own 12% Debentures of Rs. 100 each on March 1, 2023 @ Rs. 98.80. Interest on these debentures is payable half-yearly on June 30, and December 31, each year. The debentures were immediately cancelled after purchase. Pass the necessary journal entries ignoring-cum-interest aspect.

Or

- (b) Prem. a shareholder owned to Priya & co ltd. Rs.900 for goods supplied and Rs. 1,200 for final call on 600 shares, credited with Rs. 8 paid per share. Priya & Co. Ltd. enforce the lien by selling 400 shares at Rs. 6 per share.
12. (a) The revenue account of a life assurance company shows the life assurance fund on 31.3. 2024 at Rs. 62,21,310, before taking into account the following.
- (i) Claims covered under reinsurance – Rs. 12,000
 - (ii) Bonus utilized in reduction of life insurance premium – Rs. 4,550
 - (iii) Interest accrued on securities – Rs. 8,250
 - (iv) Outstanding premiums – Rs. 5,420
 - (v) Claims intimated but not admitted – Rs. 26,500

What is the life assurance fund after taking into account the above omission?

Or

- (b) From the figures stated below prepare a Revenue a/c and a valuation balance sheet as at 31.3.2024 showing surplus for policy holders

	Rs. ('000)
Life assurance fund (opening)	4,000
Premiums	2,500
Interest, dividends and rent	1,500
Consideration for annuities granted	100
Claims paid	300
Surplus on revaluation of reversions purchased	8
Bonus in reduction of premium	5
Surrenders	100
Commission	50
Net liability on policies in force on 31.3.24	5,653

13. (a) Prepare a consolidated balance sheet from the following balance sheets:

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Capital Rs. 1 shares	1,400	1,000	Sundry assets	885	1,510
Creditors	350	190	Shares in 's' ltd		
P and L	260	320	900 shares at cost	1,125	—
	<u>2,010</u>	<u>1,510</u>		<u>2,010</u>	<u>1,510</u>

On the date of acquisition of shares by H Ltd., in S Ltd., the credit balance on latter's profit and loss account was Rs. 220. No dividends have been declared since that date.

Or

- (b) Briefly explain the methods of consolidating balance sheet of a holding company and its subsidiaries.

14. (a) A real estate company started with a capital of Rs. 50,00,000 which was invested in urban land on 1-1-19. On that date the general price index was 100 and specific price index for land was 200. The company had no other transactions and it sold the land on 1-1-24 on which date the general price index was 180 and the specific price index was 420. The sale price of the land was Rs. 1,80,00,000.

You are required to ascertain profit under
(i) Historical cost (ii) CCA method (iii) CPP method.

Or

- (b) The following information is given to you regarding 'X' ltd., for the financial year ended 31.3.2024 ascertain gain or loss on monetary items.

	1.4.2023	31.3.24
Monetary assets	80,000	80,000
Monetary Liabilities	1,00,000	1,00,000
Retail price index	200	300

15. (a) Discuss the presentation of financial statement in detail.

Or

- (b) How do you deal with extraordinary, prior period item and changes in accounting policies as per AS-5?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. From the following particulars furnished by Alpha Ltd., prepare the Balance Sheet as on 31st March 2024 as required by Part I, Schedule III to the Companies Act, 2013.

Particulars	Debit Rs.	Credit Rs.
Equity share capital (Face value of Rs. 100 each)		5,00,000
Call in arrears	500	
Land and Building	2,75,000	
Plant and Machinery	2,62,500	
Furniture	25,000	
General Reserve		1,05,000
Loan from State Financial Corporation		75,000
Inventory:	25,000	
Raw Materials Finished Goods	1,00,000	
Provision for Taxation		64,000
Trade receivables	1,00,000	
Short term Advances	21,350	
Profit and Loss Account		43,350
Cash in Hand	15,000	
Cash at Bank	1,23,500	
Unsecured Loan		60,500
Trade payables (for Goods and Expenses)		80,000
Loan and Advance from related parties		20,000
	9,47,850	9,47,850

The following additional information is also provided:

- (a) 10,000 Equity shares were issued for consideration other than cash.
- (b) Trade receivables of Rs. 26,000 are due for more than 6 months.
- (c) The cost of the Assets were: Building Rs. 3,00,000, plant and Machinery Rs. 3,50,000 and Furniture Rs. 31,250
- (d) The balance of Rs. 75,000 in the Loan Account with State Finance Corporation is inclusive of Rs. 3,750 for Interest Accrued but not due. The loan is secured by hypothecation of Plant and Machinery.
- (e) Balance at Bank includes Rs. 1,000 with Omega Bank Ltd., which is not a Scheduled Bank.
- (f) Transfer Rs. 2,000 to general reserve is proposed by the Board of directors.
- (g) The Board of directors declared a dividend of 5% on the paid-up capital on 2nd April, 2024.

17. From the following balance of global insurance co. Ltd., as on 31st March 24, prepare the (a) fire revenue a/c (b) marine revenue a/c (c) profit and loss a/c.

	Rs. (‘000)		Rs. (‘000)
Bad debts fire	10,000	Depreciation	70,000
Bad debts marine	24,000	Interest, Dividend received	28,000
Auditor’s fee	6,000	Difference in exchange (cr)	600

	Rs. (‘000)		Rs. (‘000)
Directors’ fee	6,400	Miscellaneous receipts	10,000
Share transfer fee	1,600	Profit on sale of land	1,20,000
Bad debts recovered	2,400	Fire premium less reinsurance	12,00,000
Reserve (fire as on 1.4.2023)	5,00,000	Marine premiums less reinsurance	21,60,000
Reserve (marine as on 1.4.2023)	16,40,000	Management exp	
Claims paid and outstanding (fire)	3,80,000	Fire	2,90,000
Claims paid and outstanding (marine)	7,60,000	Marine	8,00,000
		Commission earned on reinsurance ceded:	
Additional reserve (fire) as on 1.4.23	1,00,000	Fire	60,000
		Marine	1,20,000
		Commission paid	
		Fire	1,80,000
		Marine	2,16,000

In addition to the usual reserve additional reserve in the case of fire insurance is to increased by 5% of net premiums.

18. From the following summarized balance sheet of H Ltd., and S Ltd., as on 31.12.2023. prepare a consolidated balance sheet of the two companies.

Particulars	H Ltd	S Ltd	Particulars	H ltd	S ltd
Share capital:			Fixed assets	18,10,000	15,75,000
Share of Rs. 10 each fully paid	25,00,000	12,50,000	Investments (1,00,000 shares in S Ltd)	11,00,000	—
Reserve	7,50,000	5,00,000	Current assets	5,65,000	3,75,000
Creditors	2,25,000	2,00,000			
	<u>34,75,000</u>	<u>19,50,000</u>		<u>34,75,000</u>	<u>19,50,000</u>

H Ltd, purchased the shares in S Ltd, on 1st Jan 2023. when reserves in S ltd. stood at Rs. 3,00,000 and H ltd., Rs. 4,50,000.

19. Explain the different value based method of valuing human resources.
20. Briefly describe the financial reporting practices in India.

S-6619

Sub. Code

23MCC2C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

SETTING UP OF BUSINESS ENTITIES

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define 'startup'.
2. What is Mudra banks?
3. What is NGO?
4. What is Trust?
5. Define 'limited liability partnership'.
6. What is LLP agreement?
7. Explain the 'PAN'.
8. What is trade marks?
9. Briefly explain the water act – 1974.
10. State any two advantages of the water act – 1974.

Part B

(5 × 5 = 25)

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

11. (a) Explain the evolution of startups.

Or

- (b) What are the advantages of debt financing?

12. (a) What are the procedures for registration of NGO?

Or

- (b) Explain the features of company U/S 8.

13. (a) Briefly explain the characteristics of LLP.

Or

- (b) What are the procedures for formation of special purpose vehicle?

14. (a) Explain the significance of PAN.

Or

- (b) What are the procedures for FSSAI registration and license?

15. (a) Explain the history of the Environmental protection Act –1986.

Or

- (b) Briefly explain the Air (Prevention and Control of Pollution Act – 1981.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are the factors governing selection of an organisation?
 17. What are the application of incorporation of section 8 company?
 18. Explain the advantages and disadvantages of joint-ventures.
 19. What is TAN? and procedure to apply for TAN.
 20. Explain the salient features of geographical indication of goods act – 1999 (Registration and protection).
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S-6620

Sub. Code

23MCC2E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

Elective – DATA MINING AND DATA WAREHOUSING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define data warehouse.
2. List the goals of data warehouse.
3. What are the benefits of ETL process?
4. Describe the metadata repository.
5. Write any two differences between data warehouse and data mart.
6. Define data cube.
7. Write the disadvantages of data mining.
8. Define clustering.
9. What are the steps are involved in datamining?
10. What is textmining?

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between database and data warehouse.

Or

- (b) Explain the characteristics of data warehouse.

12. (a) Explain the conceptual and logical datamodel.

Or

- (b) Comment on “Meta data in data warehouses”.

13. (a) What are the advantages of dimensional modeling?

Or

- (b) Identify the significance of dimensionality reduction.

14. (a) Tabulate the classification of datamining systems.

Or

- (b) Discuss any two algorithms used in supervised learning.

15. (a) Comment on neural network approach.

Or

- (b) Explain the steps invalved in implementation of datamining process.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various components of data warehouse.
 17. Discuss the three tier data warehouse architecture.
 18. List and explain any three types of data marts.
 19. Discuss in detail the features of datamining.
 20. Outline the architecture of datamining system.
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S-6621

Sub. Code

23MCC2E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

Elective – TECHNOLOGY IN BANKING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Core Banking?
2. Define Local Area Network.
3. What is Debit Card?
4. Define Cheque.
5. What is National Electronic Fund Transfer?
6. What is Society for Worldwide Interbank Financial Telecommunications?
7. What is Cloud Computing?
8. What is Application Programming Interface?
9. What is Encryption?
10. What is Cloning?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Advantages of Core Banking.

Or

- (b) Explain the Limitations of Local Area Network.

12. (a) Explain the Features of Mobile Banking.

Or

- (b) Explain the Disadvantages of Electronic Payment Systems.

13. (a) Explain the Concepts of Electronic Fund Transfer System.

Or

- (b) Explain the Merits of Unified Payments Interface.

14. (a) Explain the Benefits of E-Banking.

Or

- (b) Explain the Role of Aadhaar Payments Bridge System.

15. (a) Explain about the Characteristics of Biometric Measures.

Or

- (b) Mention out the Techniques of Smart Cards.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Enumerate the Essential Requirements and Benefits of Core Banking.
 17. Enumerate the Optical Character Recognition Characteristics, Advantages and Limitations.
 18. Explain about the Concepts of Real Time Gross Settlement and Very Small Aperture Terminal.
 19. Briefly Explain about the Emerging Challenges in Banking Industry.
 20. Describe the RBI guidelines of Internet Banking.
-

S-6622

Sub. Code

23MCC2E3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

Elective – FINANCIAL ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is normal distribution?
2. What is probability?
3. What is time series analysis?
4. What is stock price behavior?
5. How to import external data from files into R?
6. What do you mean by data visualization?
7. What is cash flow statement?
8. What do you mean by cash flow statement modeling?
9. Write the meaning of IRR.
10. What do you mean by Capital budgeting?

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between data exploration and data preprocessing.

Or

- (b) Briefly explain about data cleaning.

12. (a) How can time series decomposition techniques be used to analyze financial time series data, and what are their advantages and disadvantages?

Or

- (b) Discuss How can simple linear models be used to analyze the trend and seasonality of financial time series data?

13. (a) State the benefits of using R data analysis.

Or

- (b) What are some advanced financial modeling techniques available in R, and how do I implement them?

14. (a) How can automating cash flow forecasting using historical trends and data improve the accuracy and reliability of financial predictions for businesses?

Or

- (b) Discuss how do you integrate cash flow forecasting into your overall financial planning and analysis process?

15. (a) Discuss the importance of sensitivity analysis in capital budgeting. How does it help in assessing project risk and uncertainty?

Or

- (b) Discuss the difference between IRR and NPV methods in capital budgeting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elucidate some of the financial findings from exploratory data analysis.
17. How can regression analysis be used to identify the relationships between accounting metrics and stock prices, and what insights can be gained from this analysis?
18. Explain the several sources of financial data that you can use in R programming for analysis and modeling.
19. Describe the key features and benefits of any two software tools used for cash flow modeling and forecasting, highlighting their advantages and disadvantages.
20. Elucidate the common pitfalls in capital budgeting and how can they be avoided. Provide examples of poor capital budgeting decisions and their consequences.
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S-6623

Sub. Code

23MCC2E4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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** the questions.

1. List the components of information system.
2. What do you know about management?
3. Write any four types of Management Information System.
4. What is Executive Information system?
5. What is production management system?
6. Write the need of maintenance management system.
7. What is modularity?
8. What are the components of data base?
9. Expand MIS.
10. List the ERP components.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the role of Information systems.

Or

- (b) What are the various elements of system?

12. (a) What are the components of Transaction Processing System?

Or

- (b) Describe the different types of Decision support system.

13. (a) What are the main sources using which marketing managers can obtain information?

Or

- (b) Explain the financial function of MIS with the help of an example.

14. (a) Explain the various phases involved in the detailed system design.

Or

- (b) What are the steps involved in the maintenance of MIS?

15. (a) Discuss the need of ERP.

Or

- (b) How ERP is different from other conventional packages?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the different classifications of information.
 17. Explain the information system for managers in detail.
 18. Why manufacturing and production systems use information technology?
 19. Explain the major design concepts that are to be adhered to in designing the system.
 20. Discuss the various channels of Information and Management System.
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S-6624

Sub. Code

23MCC2S1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

CREDIT ANALYST

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What role does credit analysis play in Risk assessment?
2. What is the significance of credit rating in credit analysis?
3. What is the function of “VLOOKUP” in excel?
4. What is pivot table in excel?
5. Define the term “Risk Analysis”.
6. What is the primary goal of the risk management process?
7. What is the use of financial management for credit analyst?
8. Describe LinkedIn.
9. What do you mean by Soft skills?
10. What is active listening? and why is it important to credit analyst?

Part B

(5 × 5 = 25)

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

11. (a) Explain the concepts of fundamental financial math. How do these concept help in evaluating borrower's creditworthiness?

Or

- (b) Explain the role of credit manager in the banking sector.

12. (a) Explain how excel can be used to perform Financial Forecasting. Provide examples of functions and tools in excel that assists in this process.

Or

- (b) Explain the significance of Excel's pivot table and how they can be used to analyse large set of financial data.

13. (a) Discuss the role of credit analyst in the risk management process.

Or

- (b) Explain the steps involved in the risk identification process. How do financial institution identify potential risks?

14. (a) Write short note on
(i) CS
(ii) CFA.

Or

- (b) Describe effective strategies for preparing for a job interview in the finance sector.

15. (a) Discuss the importance of communication skills for credit analyst.

Or

- (b) Explain the role of teamwork in financial analysis.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the comprehensive process of banking credit analysis.
17. Discuss the various functions and tools in Excel that are essential for financial analysis.
18. Explain the role of regulatory bodies in overseeing risk management practices in financial institutions.
19. Analyse the concept of career hacking and its significance for financial professionals.
20. Explain the importance of work ethics and illustrate the key essentials of soft skills.
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S-6625

Sub. Code

23MCC2S2

M.Com.(CA) DEGREE EXAMINATION, APRIL 2025

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. What is return?
3. What in primary market?
4. What is IPO?
5. What do you mean by listing of securities?
6. What is “At best order”?
7. What is minimum subscription?
8. What is under writing?
9. What is Demat Trading?
10. State the objectives of depository.

Part B

(5 × 5 = 25)

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

11. (a) Explain the various concept of return.

Or

- (b) Explain the various types of securities.

12. (a) Explain the primary market concept.

Or

- (b) Explain the importance of primary market.

13. (a) What are various functions of secondary market? Explain.

Or

- (b) Describe the mechanics of stock market trading.

14. (a) Explain the functions of SEBI.

Or

- (b) What is buy back shares? State its advantages.

15. (a) What are Demat trading concept? Explain.

Or

- (b) Explain the role of depositories and custodian of securities in Demat trading.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the types and measurement of risk.
 17. Describe the various functions of new issue market.
 18. Explain the various types of Brokers.
 19. Explain the SEBI (listing obligations and disclosure requirements) regulation 2015.
 20. Explain the SEBI guidelines and other regulations relating to Demat trading.
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S-6626

Sub. Code

23MCC3C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Third Semester

Commerce with Computer Applications

TAXATION

(CBCS – 2023 onwards)

Time : Three Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is tax?
2. What is Agricultural income?
3. Who is assessing officers?
4. What is tax avoidance?
5. Who is non-resident?
6. What is double taxation relief?
7. State any two objectives of GST.
8. What are the types of GST?
9. State any two objectives of customs duty Act-1972.
10. What is assessable value?

Part B

(5 × 5 = 25)

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

11. (a) How to calculate amount qualifying for deduction U/S 80G?

Or

- (b) Explain the deduction out of GTI U/S 80 GGC.

12. (a) Who is filed the filing of return?

Or

- (b) What are difference between tax avoidance and tax evasion?

13. (a) What are the benefits of international business taxation?

Or

- (b) What are the benefits of double taxation relief?

14. (a) Briefly explain the assessment of GST.

Or

- (b) What are the conditions and benefits of ITC?

15. (a) Explain the features of customs Act.

Or

- (b) What are the importance of customs duty?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The gross total income of Mrs. Usha amounted to Rs. 6,00,000 in the previous year ending 2023-24. She has made the following donations :

	Rs.
(a) To Gujarat earthquake relief fund	40,000
(b) To Africa (Public Contribution India) funds	10,000
(c) To Approved educational institutions	15,000
(d) To Approved temples	35,000
(e) To clothes distributed to poor	5,000
(f) To Municipal corporation for promotion of family planning	20,000
(g) To P.G.T. Chandigarh for helping the poor and nearly in cash	20,000
(h) To during the year he also donated to clean Ganga fund	20,000

Compute the amount of deduction admissible U/S 80G for the assessment year 2024-2025.

17. Explain the procedure for assessment.
18. What are the application and interpretation of tax treaties?
19. Explain the provisions related to best self - assessment.
20. Explain the constitutional authority for levy of customs duty.

S-6627

Sub. Code

23MCC3C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025.

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 the purpose of research?
2. What in induction? When is H followed?
3. What is Research design?
4. What is data?
5. What is Secondary data?
6. What is observation method?
7. What in simple regression?
8. What is Chi-square test?
9. What is a popular report?
10. What is a topic outline?

Part B

(5 × 5 = 25)

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

11. (a) What is review of literature? How it is framed?

Or

- (b) How to maintaining objectivity of research?

12. (a) What are methods of data collection? Explain.

Or

- (b) What is testing of Hypothesis? Explain.

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

Or

- (b) What are the requirements of a successful interview?

14. (a) What is descriptive analysis? What is its purpose?

Or

- (b) What are the characteristics of mean, median and mode?

15. (a) Explain the different forms of interpretation.

Or

- (b) Describe the format of preparation of research report.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the formulation steps involved in research problem.
 17. Explain various types of research design.
 18. Explain the various methods of data collection.
 19. What are the uses of partial correlation, multiple correlation and multiple regression?
 20. Briefly explain and how to activate the funding agencies for business research.
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S-6628

Sub. Code

23MCC3C3

M.Com (CA) DEGREE EXAMINATION, APRIL 2025

Third Semester

Commerce with Computer Applications

INTERNATIONAL BUSINESS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define foreign market.
2. What is Global Environment?
3. What do you mean by theory of Opportunity cost?
4. Define theory of absolute advantage.
5. What is legal and regulatory compliance in business?
6. How do legal factors affect international business?
7. What is Regional Blocks?
8. Expand the following terms : (i) IFC (ii) BRICS (iii) MIGA and (iv) ICSID
9. Define MNCs.
10. Differentiate intra firm trade and transfer pricing.

Part B

(5 × 5 = 25)

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

11. (a) What are the advantages and disadvantages of international licensing?

Or

- (b) Distinguish between domestic and foreign environment.

12. (a) State the theory of comparative advantages provides the basis for international trade.

Or

- (b) What are the advantages and limitations of theories in international business?

13. (a) State the nature and complexities of legal framework of international business.

Or

- (b) Illustrate the advantages of legal framework system in business.

14. (a) What are the aims and purposes of ASEAN?

Or

- (b) Describe the role of trade in services in the economic development of a country.

15. (a) Discuss the nature of MNC's.

Or

- (b) Explain the motives of MNC operations in developing countries.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the International business environment that affect the international business.
 17. According to Heckscher-Ohlin theory, a country which is relatively abundant in labour will have comparative advantage in labour intensive goods. Do you agree? Give suitable illustrations in support of your answer.
 18. Briefly explain the code and common laws and their implications to international business.
 19. Explain the recent trends in world trade in services.
 20. Explain the role and importance of government policies in host countries.
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S-6630

Sub. Code

23MCC3E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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 are identifiers? List the rules to name an identifier.
2. What is an indentation?
3. How will you add a new entry to a dictionary?
4. Write the difference between = and ==.
5. What are the data structures available in Python?
6. Determine the use of break statement.
7. Define arrays in R.
8. Write about plot() function.
9. Write the syntax of switch statement in R.
10. What is normalization?

Part B

(5 × 5 = 25)

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

11. (a) What is an expression and explain its types?

Or

- (b) Identify the use of 'if' structure in Python.

12. (a) Write a Python program to find the biggest among three numbers by using function.

Or

- (b) Write a Python program to find the factorial of a given number by using function.

13. (a) Discuss in detail about string operations in Python.

Or

- (b) Explain the different types of operators are available the Python.

14. (a) List and explain the various datatypes are available in R programming.

Or

- (b) Explain the looping statement in R programming.

15. (a) How to generate Random numbers from standard distributions in R? Explain with an example.

Or

- (b) Write a R program to find the sum, product and mean of vector.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the input and output function in Python.
 17. How will you manipulate a function? Explain with an example.
 18. Compare list and tuples in Python.
 19. Discuss the various function for creating graphs in R programming.
 20. Explain the normalization methods in R.
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S-6631

Sub. Code

23MCC3S1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Third Semester

Commerce with Computer Applications

EXPORT – IMPORT DOCUMENTATION

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions

1. Define Export.
2. What is the purpose of issuing Letter of credit?
3. What is shipment of Export cargo?
4. Write a difference between cargo and shipment?
5. Define ICD.
6. What is Remission scheme?
7. What is Duty free credit entitlement schemes?
8. Define STP.
9. What is the role of Export promotion council?
10. What is Directorate of Commercial Intelligence and Statistics?

Part B

(5 × 5 = 25)

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

11. (a) What are the banking procedure involved in export documentation?

Or

- (b) Explain the types of Letter of credit.

12. (a) Write short notes on central excise and Customs Clearance of Export Cargo?

Or

- (b) What are the responsibilities of Insured under a cargo insurance contract? Also mention the procedure and related documents needed for filing a claim.

13. (a) What are the major provisions of India's foreign trade policy?

Or

- (b) What are some major initiatives taken by the government of India in the agricultural sector?

14. (a) Explain the features of and schemes of EPCG.

Or

- (b) Explain the advantages of Duty-Free Replenishment Certificate.

15. (a) State the objectives of special institutions involved in EXIM.

Or

- (b) What are the role and functions of commodity boards?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail commercial and regulatory document in export procedures.
 17. Discuss the procedures and documentation involved in shipment of export cargo.
 18. Explain the general provisions regarding Exports and Imports.
 19. Explain the various foreign trade schemes in detail.
 20. Describe the role and functions of special Institutions.
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S-6632

Sub. Code

23MCC3S2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

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 Entrepreneur
2. What are MSME?
3. Why is innovation important in a business?
4. Define Technological Innovation
5. What do you understand by Environmental Scanning?
6. What is Opportunity Screening?
7. What is the meaning of business model canvas?
8. List out any two elements of a business plan
9. Define capital structure
10. What is the role of credit appraisal by banks?

Part B

(5 × 5 = 25)

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

11. (a) Explain the characteristics of a successful entrepreneur.

Or

- (b) Elaborate the benefits of MSME.

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

Or

- (b) Discuss the process of creating and identifying opportunities for innovation in business.

13. (a) Discuss the types of Feasibility analysis for a new product or service.

Or

- (b) Discuss the importance of environmental scanning.

14. (a) Elaborate the benefits of preparing a business plan.

Or

- (b) What are the advantages of E-commerce startups?

15. (a) Explain the types of working capital management.

Or

- (b) What are the objectives of institutional arrangements of entrepreneurship?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the role and importance of MSME in India's economy.
 17. Elaborate briefly about the Technological innovation process.
 18. Explain the Generation of new ideas for products and services.
 19. Describe the components of the business model canvas.
 20. Analyse the various institutional finance options available to small industries.
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S-6633

Sub. Code

23MCC4C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce with Computer Applications

CORPORATE AND ECONOMIC LAWS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Foreign Exchange Management.
2. What is current account transactions?
3. What do you understand by competition act?
4. What is appellate tribunal?
5. Define Intellectual property rights.
6. Write a note on assignment of copy right.
7. Define Money Laundering.
8. What is the punishment for PMLA 2002?
9. What is RERA?
10. What is the objectives of Real estate act?

Part B

(5 × 5 = 25)

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

11. (a) What are the functions of the Foreign exchange management act 1999?

Or

- (b) State the objectives of current and capital account transactions.

12. (a) What is the abuse of dominant position? Explain the procedure for inquiry into abuse of dominant position.

Or

- (b) Discuss the consumer protection councils in India.

13. (a) What are the seven intellectual property rights?

Or

- (b) Explain the features of copy right.

14. (a) Write a short note on summons, search and seizure.

Or

- (b) Explain the establishment of appellate tribunal in PMLA, 2002.

15. (a) What are the rights and duties of promoter?

Or

- (b) Write a short note on specimen agreement for sale to be executed between the promoter and the allottee.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the duties of authorised person under the FEMA act, 1999.
 17. Explain the powers and duties of Commission of India.
 18. Discuss the law related to intellectual property rights.
 19. Describe the attachment of property involved in money laundering.
 20. Explain the rights of the allottees under the real estate (regulation and development) act. 2016.
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S-6634

Sub. Code

23MCC4C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce with Computer Applications

HUMAN RESOURCE ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is human resource analytics?
2. What is data collection management?
3. What is data - Driven decision making?
4. What is data reliability?
5. What is HR metrics design?
6. What is HR dash boards?
7. What is HR data collection?
8. What is Big data?
9. What is HR predictive modelling?
10. What is data preparation?

Part B

(5 × 5 = 25)

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

11. (a) What are concept of HR analytics? Explain.

Or

- (b) Explain the benefits of HR analytics.

12. (a) What are the various business process in data issues? Explain.

Or

- (b) What are the business process in data validity? Explain.

13. (a) Explain the historical evolution of HR metrics.

Or

- (b) Explain the importance of HR metrics.

14. (a) Explain HR reporting in HR analytics.

Or

- (b) What is transforming data? Explain its advantages.

15. (a) Explain the different phases of HR predictive modelling.

Or

- (b) Explain the various information for predictive analysis.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly Explain the various types of HR analytics.
 17. Explain the various HR research tools and techniques .
 18. Discuss HR score card and HR Dash boards.
 19. Explain the various methods of HR data collection.
 20. Explain the various models for quantitative data.
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S-6635

Sub. Code

23MCC4E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025.

Fourth Semester

Commerce with Computer Applications

Elective : CYBER AND DATA SECURITY

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all questions.

1. Write any two threats related to current trends.
2. Define Risk Management.
3. What is the NIST framework?
4. State any two international cyber security regulations.
5. Interpret data integrity.
6. What is big data?
7. Expand ICT.
8. What are phishing attacks?
9. Define cloud computing.
10. What do you mean by information disclosure?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the importance and functions of governance.

Or

- (b) Elaborate the types of vulnerabilities and frauds in the E-Commerce domain.

12. (a) Enumerate the challenges to organisation due to multiple security regulations.

Or

- (b) Examine the various threats to cyber security.

13. (a) Inspect the concept of digital security.

Or

- (b) What is data diversity? Explain.

14. (a) Enumerate the issues and practices associated with managing network security.

Or

- (b) Identify the components of an effective network security program.

15. (a) Write a note on web side defacement.

Or

- (b) Elucidate the components of an effective cyber security incident response program.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Identify the best practices in risk management.
 17. What are information assets? Elucidate the strategies to identify and remediate vulnerabilities in them.
 18. Compare data volume and velocity. Add a note on security tools.
 19. Explain Digital Advertising spoofing.
 20. What are denial of service attacks? Explain.
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S-6636

Sub. Code

23MCC4E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce with Computer Applications

Elective – E-COMMERCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** Questions.

1. What do you mean by integrating Electronic Commerce?
2. List out the various Electronic payment medium in E-commerce.
3. What does EDI standards mean?
4. State any two uses of Electronic Payment System.
5. Give the meaning of Traditional Retailing.
6. Outline any two benefits of E-Retailing.
7. Define Encryption.
8. State any two differences between Intranet and Extranet.
9. How do social issues impact E-commerce?
10. List out the types of Information collected at E-commerce websites?

Part B

(5 × 5 = 25)

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

11. (a) Explain the different kinds of electronic payment medium and its uses.

Or

- (b) Elaborate the brief history of electronic commerce.

12. (a) Write short note on

(i) EDI technology

(ii) EDI communication

Or

- (b) What are the benefits of EDI?

13. (a) Describe the features of E retailing.

Or

- (b) Outline the categories of various E-services.

14. (a) What are the uses of intranet in supply chain management?

Or

- (b) Explain the various security protections and its recovery.

15. (a) What are the process involved in analysing ethical dilemma?

Or

- (b) What are the types of intellectual property protection?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the advantages and limitations of Electronic commerce.
 17. What are the essential needs of an Electronic payment system?
 18. Explain the key success factors of E-Retailing.
 19. What are the legal and ethical issues faced by web based businesses?
 20. Elaborate candidate Ethical principles privacy and Information Rights.
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S-6637

Sub. Code

23MCC4S1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce with Computer Applications

ADVANCED EXCEL

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions

1. What the purpose of conditional formatting in Excel?
2. Which tool is used to remove duplicates from dataset in Excel?
3. What is the shortcut key to open the paste special dialog box in Excel?
4. Which option in the paste special dialog box allows you to paste only the formulas from the copied cell?
5. Write the financial function used to calculate the present value of cash flow?
6. Write about the use of mean function in a cell?
7. How to use the IF function?
8. List some of the mathematical function in excel.
9. What is goal seek tool?
10. What is auto filter?

Part B

(5 × 5 = 25)

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

11. (a) Explain the steps to create a pivot table in Excel.

Or

- (b) Describe how to use the VLOOKUP function to retrieve data from another table.

12. (a) Describe the difference between paste and paste values in Excel.

Or

- (b) Explain how to use the paste special feature to multiply a range of cells by a constant value.

13. (a) Describe how to create a simple line chart in Excel to display sales data over a period of time.

Or

- (b) What is the difference between NOW and TODAY functions in Excel? Illustrate with examples.

14. (a) Describe how to use the CORREL function in Excel to calculate the correlation coefficient between two sets of data.

Or

- (b) Explain how to use the PMT function to calculate the monthly payment on a loan provide an examples.

15. (a) Describe how to use the IF function to test whether a value is greater than a certain threshold, return a specific message is true.

Or

- (b) What is the purpose of the filters button in the data tab? Describe how to use it to filter data in a worksheet.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the steps to create visualize sales data by using advanced formatting tool.
17. Explain how to use Excel's protection features to lock a range of cells, allow certain users to edit them. Given examples.
18. Explain how to create a template in excel that include time stamp and dynamic date predefined layout for a sales report.
19. Describe the steps to calculate the future value of investment using FV functions.
20. Explain how to use the data tables tool to perform what – if analysis on a dataset, and describe how to interpret the results.
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S-6638

Sub. Code

23MCC4S2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce with Compute Applications

EMPLOYABILITY SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions

1. List the hard skills.
2. What are employability skills?
3. What are task skills?
4. What is task management skill?
5. What is communication?
6. What are the personal management skills?
7. What is employee etiquette?
8. Write any three features of good resume.
9. Solve for y : $4y + 5 = 3y + 12$.
10. $71 : 42 :: 98 : ?$

Part B

(5 × 5 = 25)

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

11. (a) What is the Difference Between Employment and Employability?

Or

- (b) How to identify your hard skills?

12. (a) What employability skill is the most important?

Or

- (b) What is the difference between task skills and task management skills?

13. (a) Discuss the basics of self-management.

Or

- (b) State the various methods of communication.

14. (a) What kind of mistakes should avoid when writing resume?

Or

- (b) What are the types of etiquette?

15. (a) If the area of a rectangle is 180 square units and its length is 12 units, what is its width?

Or

- (b) State the various types of arithmetic reasoning.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate the employability skills in detail.
 17. Explain the dimensions of core competencies.
 18. Enumerate the skills which required for the successful life.
 19. What etiquette rules should you follow when looking for a job?
 20. A monkey climbs 30 feet at the beginning of each hour and rests for a while when he slips back 20 feet before he again starts climbing at the beginning of the next hour. If he begins his ascent at 8.00 a.m., at what will he first touch a flag at 120 feet from the ground?
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