

S-1203

Sub. Code

23MCC1C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

First Semester

Commerce with Computer Application

BUSINESS FINANCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. State the meaning of Business Finance.
2. What is Time value of money?
3. What is meant by portfolio risk?
4. What is absolute return?
5. Who are angel investors?
6. Define subleasing.
7. What is EOQ?
8. Define Account receivables.
9. What is Capital rationing?
10. What is the discounted payback period?

Part B

(5 × 5 = 25)

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

11. (a) Differentiate between compounding and discounting.

Or

- (b) Murali is interested in doubling his investment of Rs. 50,000. How long will it take to double his investment if the rate is (i) 4% and (ii) 12%. Give your answer, using rule of 72.

12. (a) Difference between Risk and Uncertainty

Or

- (b) How is risk measured in a single asset investment?

13. (a) What are the advantages of leasing?

Or

- (b) State the importance of venture capital fund.

14. (a) What are the factors influencing credit policy decisions?

Or

- (b) What is an ageing schedule? How does it help in receivable management?

15. (a) From the following data, state which project is better:

	Project X (Rs.)	Project Y (Rs.)
Cash flows:		
Year		
0	-10,000	-10,000
1	4,000	5,000
2	4,000	6,000
3	2,000	3,000

Riskless discount rate is 5%. Project X is less risky as compared to Project Y. The management considers risk premium rates at 5% and 10 % respectively appropriate for discounting the cash inflows.

Or

- (b) Describe the steps in Multinational capital budgeting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Karthi invested Rs. 3,00,000 at 12% p.a for 6 years. What will be the value of investment after two years if interest is compounded (a) annually (b) semi-annually (c) quarterly (d) monthly? Which is more beneficial to Karthi?
17. Explain the methods of Risk management.
18. Discuss how startups can use leasing as an alternative financing method for acquiring assets.
19. Explain the various cash management models.

20. From the following information suggest which of the two projects should be accepted on the basis of Net present value method:

	Project A	Project B
Initial outlay	10,000	20,000
Cash inflows after taxes and before depreciation		
Year		
1	8,000	8,000
2	7,000	9,000
3	Nil	7,000
4	Nil	6,000
Service life	2 years	4 years
Required return	10%	10%

S-1204

Sub. Code

23MCC1C2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

First Semester

Commerce with Computer Application

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define E-business.
2. Name any two digital marketing channels.
3. Define E-product.
4. What is an online marketing mix?
5. What is affiliate marketing?
6. State the advantages of digital media channels?
7. What is E-CRM?
8. Define database marketing.
9. What are owned social metrics?
10. State the concept of gamification in marketing.

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between Traditional Marketing and Digital Marketing.

Or

- (b) Discuss the role of the internet in the rise of digital marketing.

12. (a) How does website design impact consumer purchasing decisions?

Or

- (b) Describe the role of E-price in digital marketing.

13. (a) Explain the concept of electronic public relations.

Or

- (b) Analyze the role of metaverse marketing in the future of digital marketing strategies.

14. (a) State the advantages of online consumer behaviour.

Or

- (b) What are the different models of website visits?

15. (a) Explain the role of social media metrics in measuring online engagement.

Or

- (b) Discuss the benefits of influence analytics for businesses.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe in detail the various digital marketing channels and their impact on business growth?
 17. What are the factors influencing consumer segmentation in online marketing?
 18. Describe the different types of digital media channels with examples.
 19. Explain the goals, process, and benefits of electronic consumer relationship management.
 20. Discuss the components of digital brand analysis.
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S-1205

Sub. Code

23MCC1C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025.**

First Semester

Commerce with Computer Application

BANKING AND INSURANCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is meant by the digital financial revolution?
2. What is Fintech?
3. What is Blockchain technology?
4. What is the future outlook for the use of Artificial Intelligence in banking?
5. What is insurance, and why is it considered a tool for risk management?
6. What is an insurance broker?
7. Define the role of an insurance agent in customer service.
8. What is meant by ethical behavior in insurance?
9. Name any two tools used for controlling risk.
10. Define risk management in the banking and insurance industries.

Part B

(5 × 5 = 25)

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

11. (a) Write a short notes on :

(i) RTGS

(ii) NEFT.

Or

(b) State the advantages of Structured Financial Messaging System.

12. (a) Difference between Crypto currencies and Central Bank Digital Currency.

Or

(b) How can Blockchain unlock new potential in the financial services industry?

13. (a) Discuss the general structure of an insurance organization in India.

Or

(b) What is a Third-Party Administrator, and how does it function in health insurance?

14. (a) State the main functions of the IRDAI.

Or

(b) Discuss the role and responsibilities of an insurance agent in providing quality customer service.

15. (a) What is the significance of risk control in financial institutions?

Or

(b) What are the differences between risk management for individuals and corporations?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Analyze the rise of digital banking and its impact on the future of traditional banking services.
 17. Evaluate the benefits and challenges of adopting Cloud Banking for financial institutions and how it contributes to improving operational efficiency and customer service?
 18. Describe the procedures and ethical guidelines that insurance intermediaries must adhere to in order to maintain professionalism and transparency.
 19. Explain the role of the Insurance Ombudsman in resolving customer complaints with suitable examples.
 20. Compare and contrast risk management approaches in banking and insurance sectors.
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S-1206

Sub. Code

23MCC1E1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 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. What is Big Data?
2. What is industrial revolution⁷
3. What is social AI?
4. What are the tools used in AI?
5. What is big data science?
6. What are the big data in machine learning?
7. What is robotics?
8. What is augmented reality?
9. What is faculty 4.0?
10. State the any two futures for industry 4.0.

Part B

(5 × 5 = 25)

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

11. (a) What are the main uses of AI? Explain.

Or

- (b) Explain the cloud augmented reality.

12. (a) Explain the history and foundation of AI.

Or

- (b) Explain the societal influences of AI.

13. (a) What are the limitations of big data? Explain.

Or

- (b) Explain the components of big data.

14. (a) Explain the impact of industry 4.0 on society.

Or

- (b) Distinguish between Big data and data analytics.

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. Explain the goals and design principles of industrial revolution 1.0 to 4.0.

17. Explain the various associated technologies of AI.

18. Discuss the various processing in big data frameworks.
 19. Briefly explain the applications of IoT in various sectors
 20. Explain the various tools for education and jobs 2030.
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S-1207

Sub. Code

23MCC1E2

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

1. Define Data Science.
2. Mention the role of Natural Language Processing in Data Science.
3. What is Big Data, and why is it important?
4. Quote any two sources of Big Data.
5. List the key characteristics of Big Data.
6. What is Veracity in Big Data?
7. State the five components of Data Science.
8. Define Data Preprocessing process in Big Data.
9. What is Hadoop Distributed File System (HDFS)?
10. Express the significance of MapReduce in Big Data processing.

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of Data Science in Bio-medicine and Healthcare.

Or

- (b) How is Probabilistic Modelling used in Data Science?

12. (a) Discuss the advantages of Big Data in modern applications.

Or

- (b) Explain the concept of Machine-Generated Data with examples.

13. (a) How do Variety and Velocity impact Big Data processing?

Or

- (b) Explain the 5-step process to structure Big Data analysis.

14. (a) Discuss the significance of Acquiring and Exploring Data in Data Science.

Or

- (b) How is Data Science used to turn insights into action?

15. (a) Explain the concept of Scalable Computing in Big Data.

Or

- (b) What is YARN, and how does it help in Hadoop?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the role of Sequence Processing and Medical Image Analysis in Data Science.
 17. Explain how Big Data is generated and organized, providing real-world examples.
 18. Describe the key characteristics of Big Data and how they influence data analysis.
 19. Explain the steps in Data Science, from acquiring data to communicating results.
 20. Describe the Hadoop Ecosystem and its role in Big Data processing.
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23MCC1E3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

First Semester

Commerce With Computer Application

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 Data Model?
2. Define ERP.
3. What is Risk?
4. What is Reduced quality costs?
5. What is Business Analytic?
6. Write a note on Customer Relationship Management.
7. What is ERP market place?
8. Give the meaning of Supply Chain.
9. List out the different phases of ERP implementation.
10. What is ERP package selection?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Business functions of enterprise.

Or

- (b) Explain the brief history of ERP.

12. (a) Discuss the roadmap for a successful ERP implementation.

Or

- (b) How to improved supplier performance in ERP?

13. (a) Discuss the evolution of BPR. Why have so many BPR projects failed?

Or

- (b) Discuss the transformation of SCM from battlefield to business.

14. (a) Discuss different types of ERP modules.

Or

- (b) What are the benefits of 'CRM Software' as a module of CRM in ERP.

15. (a) What are the challenges in ERP Implementation?

Or

- (b) State the objectives of ERP implementation.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the common myths about ERP and find practical solutions for dispelling them in your organization.
 17. Explain the various process of Risks in ERP.
 18. Discuss the roles and importance of customer relationship management in today's business environment.
 19. Explain the Indian scenario business modules of an ERP package in detail.
 20. With relevant points and suitable examples, describe the various factors and sub-factors that determine the success of ERP implementation.
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S-1209

Sub. Code

23MCC1E4

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

First Semester

Commerce with Computer Application

Elective – DATABASE MANAGEMENT SYSTEM

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. List the Basic symbol of ER diagram.
2. What are Pipes, Filters, and Wildcards in Linux?
3. Write about DDL Commands.
4. Discuss about First Normal Form.
5. Express the significance of Heap Files.
6. State the difference between B Trees and B+ Trees.
7. Quote the purpose of privilege commands.
8. What is the significance of Table Aliases in SQL?
9. Define Referential Integrity Constraints.
10. Discuss about the functions in PL/SQL.

Part B

(5 × 5 = 25)

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

11. (a) Focus on Mapping Cardinalities.

Or

- (b) Describe the process of changing access rights in Linux.

12. (a) What are Views in SQL? Explain with an example.

Or

- (b) Relation R has eight attributes ABCDEFGH. Fields of R contain only atomic values.

$F = \{CH \rightarrow G, A \rightarrow BC, B \rightarrow CFH, E \rightarrow A, F \rightarrow EG\}$ is a set of functional dependencies (FDs) so that F^+ is exactly the set of FDs that hold for R. Find the Candidate keys in the relation R?

13. (a) Describe the role of Secondary Storage Devices in database management.

Or

- (b) Use sequential file organization techniques for organizing a file.

14. (a) Explain the concept of Transaction Control in SQL.

Or

- (b) Consider the following tables:

Employee (Emp_no, Name, Emp_city); Company (Emp_no, Company name, Salary)

- (i) Construct the SQL query to display Employee name and company name.
 - (ii) Construct the SQL query to display employee name, employee city, company name and salary of all the employees whose salary > 10000.
 - (iii) Construct the query to display all the employees working in 'XYZ' company.
15. (a) Explain the significance of Table Partitions in MySQL.

Or

- (b) Devise a PL/SQL program to prepare a electricity bill.

Part C

(3 × 10 = 30)

Answer any **three** questions.

- 16. Explain the various Data Models and their significance in database design.
- 17. Experiment with Decomposition using functional dependency for a table.
- 18. Utilize different techniques of File organization.
- 19. Explain SQL Functions in detail with examples, covering Single Row and Group Functions.
- 20. Discuss different types of Constraints in MySQL with relevant examples.

S-1211

Sub. Code

23MCC2C2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Second Semester

Commerce with Computer Application

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is employee stock option scheme?
2. Write short note on partly convertible debentures
3. What do you understand by life assurance fund?
4. What is re-insurance?
5. Define holding company.
6. What is minority interest?
7. What is human resource accounting?
8. What is forensic accounting?
9. What are the usual notes to financial statement?
10. What is cash flow statement?

Part B

(5 × 5 = 25)

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

11. (a) Ajalita Ltd. issued and allotted 2,000 12% fully Convertible Debentures of Rs. 200 each on January 1, 1923, Interest on these debentures was payable half-yearly on June 30 and December 31 each year. 25% of the face value of each debenture is to be converted into two equity shares of 10 each at a premium of Rs. 15 per share on the expiry of six months after allotment and the balance into 6 equity shares of Rs. 10 each at a premium of Rs. 15 per share after 18 months of allotment. Give Journal entries for the above in the books of the Company assuming that the conversions were duly made.

Or

- (b) Write a short note on managerial remuneration under companies act 2013.
12. (a) The revenue account of a life insurance company showed a balance of Rs. 4,75,000 at the end of 2023-24 before considering the following items:
- (i) Bonus in reduction of premiums – Rs. 40,000
 - (ii) Outstanding premium – Rs. 1,00,000
 - (iii) Interest accrued on investments – Rs. 20,000
 - (iv) Claims intimated but not admitted – Rs. 35,000
 - (v) Claims recovered under reinsurance – Rs. 3,000

Pass necessary adjustment entries.

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)		Rs. (‘000)
Claims paid	450	Surrenders	150
Premiums	3,750	Bonus in reduction of premiums	7.5
Interest, dividends and rent	2,250	Commission	60
Profit on sale of investment	12	Life assurance fund (1.4.2023)	6,000
Consideration for annuities granted	150	Net liabilities on policies in force on 31.3.2024	8,425

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

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Capital	1,400	1,000	Sundry Assets	200	1,800
Rs. 1 shares					
Creditors	—	500	900 shares in S Ltd at cost	1,200	—
P and L	—	300			
	<u>1,400</u>	<u>1,800</u>		<u>1,400</u>	<u>1,800</u>

When H Ltd. acquired the shares in S, the profit and loss a/c of the latter had a credit balance of Rs. 200.

Or

- (b) Consolidated final accounts are useful but not statutory – explain.

14. (a) A truck dealer acquired 6 trucks on 1-1-24 at Rs. 2,00,000 each. His capital on that date was Rs. 12,00,000. During the year he sold 4 trucks at an average price of Rs. 3,00,000. The replacement dealer price of the truck on 31-12-24 was Rs. 2,40,000. General price level went up by 10% during the year. You are required to show (i) Comparative income statement under HCA, CPP and CCA methods, clearly showing the realised and unrealised holdings gains. (ii) The balance sheet under all the three methods.

Or

- (b) From the following details compute appropriate conversion factors.
- (i) General price index numbers – opening 200; Closing 300; average for year 240
- (ii) General price index numbers – At the end of the year 200. On the date of acquiring an item of stock 120. On the date of acquiring an asset 150.
15. (a) Explain the meaning of disclosure in the financial statement of basic EPS and diluted EPS under AS-20.

Or

- (b) How do you account for fixed asset as per AS-10?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The following is the Trial Balance of Alpha Limited as on 31.3.2024 :

		(Figure in '000)	
Particulars	Debit	Particulars	Credit
Land at cost	4,400	Equity capital (shares of Rs. 10 each	6,000
Plant and Machinery at cost	15,400	10% Debentures	4,000

Particulars	Debit	Particulars	Credit
Trade Receivables	1,920	General Reserve	2,600
Inventories (31.3.24)	1,720	Profit and Loss a/c	1,440
Bank	400	Securities Premium	800
Adjusted Purchases	6,400	Sales	14,000
Adjusted Purchases	1,200	Trade payable	1,040
Administration Expenses	600	Provision for Depreciation	3,440
Selling expenses	600	Suspense Account	80
Debenture Interest	400		
Interim Dividend paid	360		
	33,400		33,400

Additional Information:

- (a) The authorised share capital of the company is 8,00,000 shares of Rs. 10 each.
- (b) The company, on the advice of an independent valuer, wishes to revalue the land at Rs. 72,00,000.
- (c) Declared final dividend @ 10% on 2nd April, 2024.
- (d) Suspense account of Rs. 80,000 represents cash received for the sale of some of the machinery on 1.4.2023. The cost of the machinery was Rs. 2,00,000 and the accumulated depreciation thereon being Rs. 1,60,000.
- (e) Depreciation is to be provided on plant and machinery at 10% on cost. You are required to prepare Alpha Limited's Balance Sheet as on 31.3.2024 and Statement of Profit and Loss with notes to accounts for the year ended 31.3.2024 as per Schedule III. Ignore previous years' figures and taxation.

17. What is valuation balance sheet? Why it is created? Describe its treatment in the final accounts of a general insurance company?

18. On 31st March, 2023 the balance sheet of H Ltd. And its subsidiary S Ltd. Stood as follow:

Liabilities	H Ltd. Rs.	S Ltd Rs.	Assets	H Ltd. Rs.	S Ltd Rs.
Equity share capital	8,00,000	2,00,000	Fixed assets	5,50,000	1,00,000
General reserve	1,50,000	70,000	75% shares in S Ltd. (at cost)	2,80,000	—
Profit and Loss A/c	90,000	55,000	Stock	1,05,000	1,77,000
Creditors	1,20,000	80,000	Other current assets	2,25,000	1,28,000
	<u>11,60,000</u>	<u>4,05,000</u>		<u>11,60,000</u>	<u>4,05,000</u>

Draw a consolidated balance sheet as at 31st March, 2023 after taking into consideration the following information:

- (a) H Ltd. Acquired the shares on 31st July, 2022
- (b) S Ltd. Earned profit of Rs. 45,000 for the year ended 31st March 2023.

In January 2023 S Ltd. Sold to H Ltd. Goods costing Rs. 15,000 for Rs. 20,000. On 31st march, 2023 half of these goods were lying as unsold in the godown of H Ltd.

- 19. Explain the various approaches for the valuation of human resources.
- 20. What is financial reporting? Explain its importance.

S-1212

Sub. Code

23MCC2C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Second Semester

Commerce with Computer Application

SETTING UP OF BUSINESS ENTITIES

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Business Organisation.
2. What is Debt Financing?
3. State any two application for incorporation of company.
4. .What is formation of society?
5. Define “Business Collaboration”.
6. What is SPV?
7. What is licenses?
8. State any two significance PAN.
9. What is Geographical indication of Goods Act 1999?
10. State any two powers and functions of the environmental protection act - 1986.

Part B

(5 × 5 = 25)

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

11. (a) What are the advantages of Startup?

Or

- (b) What are the advantages of Crowd Funding?

12. (a) Explain the exemptions of NGOs registration and Section 8 Company.

Or

- (b) What are the exemption available to trust?

13. (a) Explain the nature of limited liability partnership.

Or

- (b) Briefly explain the advantages of special purpose vehicle.

14. (a) What are the procedures for registration and license of business entity.

Or

- (b) Explain the MSME registration.

15. (a) What are the objectives of geographical indication of goods (Registration and Protection) Act, 1999.

Or

- (b) Explain the penalties and procedure for Air Pollution Act, 1981.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the types of business organisation.
 17. What are the advantages and disadvantages of society.
 18. Explain the advantages and disadvantages of limited liability partnership.
 19. What are the application and registration of PAN and linking of PAN with Aathar?
 20. What are the powers and functions of boards in the Water Act-1974? (Prevention and control of pollution).
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S-1213

Sub. Code

23MCC2E1

M.Com. (CA) DEGREE EXAMINATION, NOVEMBER 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. List the Characteristics at data Warehouse.
2. List the advantages of data warehouse.
3. Define Data Modeling Lifecycle.
4. Define three-tier data warehouse architecture.
5. What is Data Mart?
6. What is Dimensional modeling?
7. What is Data Mining?
8. List the types of data Mining.
9. What is Big Data?
10. Define text data mining?

Part B

(5 × 5 = 25)

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

11. (a) Describe the applications of data warehouses.

Or

- (b) Explain the key aspects of the data staging component.

12. (a) List the properties of data warehouse architecture.

Or

- (b) Distinguish between ETL and ELT.

13. (a) Distinguish between Data warehouse and Data Mart.

Or

- (b) List the elements of dimensional Modeling.

14. (a) Distinguish between Data Mining and Data warehousing.

Or

- (b) List the advantages and disadvantages of Data Mining.

15. (a) Differentiate Data Mining and Big Data.

Or

- (b) Explain the various models of Data Mining.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the Various Principles of data Warehousing.
 17. What is metadata repository? Explain its benefits.
 18. Explain the objectives of Dimensional modeling.
 19. Discuss the various applications of data mining.
 20. Explain the types of clustering.
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S-1214

Sub. Code

23MCC2E2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Second Semester

Commerce with Computer Application

Elective – TECHNOLOGY IN BANKING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is banking?
2. Define Wide Area Network.
3. What is Credit Card?
4. What is internet Banking?
5. What is Digital Wallets?
6. What is Unified Payments Interface?
7. What is Digital Account?
8. What is E-Banking?
9. What is M-chip?
10. What is Biometric?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Features of Wide Area Network.

Or

- (b) Explain the Benefits of Core Banking.

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

Or

- (b) Explain the Limitation of Smart Cards.

13. (a) Explain about the Disadvantages of National Electronic Fund Transfer.

Or

- (b) Explain the concepts of E-Wallets.

14. (a) Explain the Role of National Unified Unstructured Supplementary Service Data.

Or

- (b) Explain the Scope of E-Banking.

15. (a) Explain the Regulatory Environment of Internet Banking.

Or

- (b) Explain the Legal Frame work of Electronic Transaction.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the Essentials of Computerization on Bank?
 17. Briefly Explain about the Banking Facilities in Payment System?
 18. Explain the Types of Digital Wallets?
 19. Describe about the recent Trend and Development in Banking Technology
 20. Explain the concepts of Cyber Security as per Information Technology Act?
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S-1215

Sub. Code

23MCC2E3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Second Semester

Commerce with Computer Application

Elective – FINANCIAL ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is lognormal distribution?
2. What is data preprocessing?
3. Write few use of regression in finance.
4. What is stock price behavior?
5. What is R?
6. Write about Polygon () function.
7. What is cash flow statement?
8. What do you mean by forecasting of financial data?
9. Write the meaning of NPV.
10. What is the benefit of using real options in capital budgeting?

Part B

(5 × 5 = 25)

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

11. (a) Briefly explain the importance of data processing.

Or

- (b) Write the challenges association in decision making under uncertainty.

12. (a) Describe the procedures involved to perform a regression analysis.

Or

- (b) How can trends and seasonality be identified and modeled in stock price time series data?

13. (a) State features of R programming with examples.

Or

- (b) What is time series data? How can you create a time series R object?

14. (a) Discuss are some best practices to keep in mind when building a cash flow forecasting model?

Or

- (b) Elaborate the various steps involved in preparing a cash flow statement.

15. (a) How do you calculate the NPV of a project with multiple cash flows? Give examples.

Or

- (b) Explain the Internal Rate of Return(IRR) methods and its application in capital budgeting decisions.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Write about the lognormal distribution's characteristics and uses.
 17. Enumerate regression analysis is frequently utilized in many areas of financial analysis and modeling.
 18. Explain the data types in python.
 19. What is a cash flow statement and why is it important for financial modeling?
 20. Discuss how do real options like abandonment, expansion and contraction options affect the NPV of a project? Illustrate with an examples.
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S-1217

Sub. Code

23MCC2S1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Second Semester

Commerce with Computer Application

CREDIT ANALYST

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define “Fundamental financial math” in the context of credit analysis
2. What do you understand by the term “credit rating”?
3. How is excel used in financial analysis?
4. How can excel be used to create Financial forecast?
5. What is risk management?
6. List two types of risks commonly analysed in risk management.
7. What is financial management?
8. Define “career Hacking” in the context of financial professionals.

9. List two essential soft skills for financial analyst.
10. Define 'Time management' under the context of soft skills.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the key steps involved in the banking credit analysis process.

Or

- (b) Explain how credit ratings influence the Decision making process in banking credit analysis. Provide examples of factors that can affect a credit rating.

12. (a) Discuss the importance of data visualization in financial analysis using excel. How do charts and graph help in presenting financial data?

Or

- (b) Describe the use of financial functions in excel for computing NPV and IRR. How do these functions assist in evaluating investment opportunities?

13. (a) Explain the various types of risk that a credit analyst needs to assess.

Or

- (b) Describe the role of risk analysis in the credit management process.

14. (a) Explain the importance of LinkedIn for financial professionals.

Or

- (b) Write short note on
- (i) CMA
 - (ii) ACCA
15. (a) Discuss the basic steps of problem solving process on the work of credit analyst.

Or

- (b) Illustrate the importance of presentation skills.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Give an overview of commercial credit analysis.
17. Discuss the process of building a financial model in Excel. What are the key components and steps involved?
18. Explain the role of regulatory bodies in overseeing risk management practices in financial institutions.
19. Elaborate the key elements of an effective resume for a credit analyst.
20. Explain the steps in “writing process” under the essentials of soft skills.
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S-1218

Sub. Code

23MCC2S2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025.**

Second Semester

Commerce with Computer Application

STOCK MARKET OPERATIONS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is risk?
2. What do you mean by measurement of risk?
3. What is new issue market?
4. What is FPO?
5. Who are floor brokers?
6. What is margin trading?
7. What is preferential allotment?
8. What are the revised disclosure norms?
9. What is fungibility?
10. Write a note on depository participant.

Part B

(5 × 5 = 25)

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

11. (a) Explain the concept of securities.

Or

- (b) Explain the various concept of risk.

12. (a) Explain the role of merchant bankers.

Or

- (b) Write short note on :

- (i) Underwriters
- (ii) Lead managers

13. (a) Explain the importance of secondary market.

Or

- (b) Explain the various types of orders.

14. (a) What are the SEBI guidelines for Bonus shares?

Or

- (b) Describe the Securities Contract Regulation Act?

15. (a) Explain the significance of Demat Trading.

Or

- (b) Explain the powers of Securities and Exchange of India.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the development of securities market in India.
 17. Explain the various methods primary market concept.
 18. What is screen based and internet based trading?
 19. Explain the regulatory frame work SEBI.
 20. Explain the procedure of Demat Trading.
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S-1219

Sub. Code

23MCC3C1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

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. Define Agricultural Income.
2. What is Assessment of Firms?
3. What was the limit for revised return?
4. Define Tax evasion.
5. Write a note on Taxation of Non-resident?
6. What is DTAA.
7. Define GST.
8. What is Filling of return?
9. Define Customs act, 1962.
10. What is the constitutional authority for levy of customs duty?

Part B

(5 × 5 = 25)

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

11. (a) Ms. Amritha submitted the following particulars relevant to the previous year 2023-24. Ascertain the deduction eligible u/s 8G.

Income from business Rs. 3,00,000

Short term capital gain (STT paid) Rs. 1,00,000

Long term capital gain Rs. 2,00,000

Donation to Govt. for promoting family planning
Rs. 30,000

LIC premium paid on her own life Rs. 40,000

Or

- (b) What are the procedures to compute the tax liability of an individual assessee?

12. (a) Discuss the provisions regarding TDS.

Or

- (b) Differentiate between tax planning, tax avoidance and tax evasion.

13. (a) What are the benefits of double tax relief?

Or

- (b) What are the objectives of double taxation avoidance agreement?

14. (a) What is the procedure for registration under schedule III of CGST?

Or

- (b) Write a short note on
 - (i) Credit and debit note
 - (ii) Anti profiteering and
 - (iii) Input tax credit.

15. (a) State the importance of customs duty.

Or

- (b) Write a short note on valuation of goods for customs duty.

Part C

(3 × 10 = 30)

Answer any **three** questions.

- 16. Discuss how to calculate tax liability for a firm.
- 17. Analyse the provisions of TDS and the consequences if tax is not deducted at the source.
- 18. Distinguish between double taxation relief and double taxation avoidance.
- 19. Explain the various types of assessment under GST.
- 20. Explain the different types of customs duty in detail.

S-1220

Sub. Code

23MCC3C2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Third Semester

Commerce with Computer Application

RESEARCH METHODOLOGY

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define research.
2. What do you mean by review of literature?
3. What is the need for research plan?
4. State the purpose of hypothesis testing.
5. What are two advantages of primary data?
6. Define observation as a data collection technique.
7. What is median?
8. Define Factor analysis.
9. What is the purpose of a research report?
10. What is the APA style of report writing?

Part B

(5 × 5 = 25)

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

11. (a) Describe the steps in framing research objectives.

Or

- (b) What are the key motivations for conducting research?

12. (a) Differentiate between Type I and Type II errors.

Or

- (b) Explain the steps involved in hypothesis formulation and testing.

13. (a) What are the different sources of secondary data?

Or

- (b) Explain the difference between a schedule and a questionnaire.

14. (a) Calculate the Karl Pearson's Co efficient of correlation between x and y from the following data:

X	100	101	102	102	100	99	97	98	96	95
Y	98	99	99	97	95	92	95	94	90	91

Or

- (b) The specimen of copper wires drawn from a large lot has the following breaking strength (in kg weight).

578 572 570 568 572 578 570 572 596 544

Test (Using students t-statistic) whether the mean breaking strength of the lot may be taken to be 578 kg weight.(Test at 5% level).

15. (a) Discuss the importance of proper citation and referencing in research reports.

Or

- (b) Explain the role of funding agencies in business research.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the process of identifying a research gap and its significance in framing research objectives.
17. Discuss the criteria of a good research design?
18. What are the different methods of conducting interviews? Discuss their advantages and limitations.
19. From the following data calculate the Mean and Standard deviation for loans and deposits.

Year	Loans	Deposits
2012	3165	2167
2013	3504	2415
2014	4278	2916
2015	4737	3169
2016	5635	3617
2017	6142	4261
2018	7854	5120
2019	9665	5870

20. What is plagiarism? Explain different plagiarism detection tools and how they help maintain academic integrity.

S-1221

Sub. Code

23MCC3C3

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 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. List two key characteristics that define the “nature” of international business.
2. Briefly explain what is meant by “indirect exporting” as an early stage of internationalization.
3. Name the two main advantages that Dunning’s Eclectic Theory of International Production combines.
4. What is meant by “factor intensity of production”?
5. What are some common payment terms used in international business contracts?
6. What are the main complexities involved in the legal framework of international business?
7. State any two characteristics of an Economic Union.

8. Name two regional trade blocs formed by developing countries.
9. Define intra-firm trade with an example.
10. How do MNCs influence labour relations in host countries?

Part B

(5 × 5 = 25)

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

11. (a) Analyze the domestic, foreign, and global environments that a business must consider when operating internationally.

Or

- (b) Discuss the various stages of Internationalization that a business typically undergoes.

12. (a) Explain the core tenets of the Theory of Mercantilism.

Or

- (b) Differentiate between Adam Smith's Theory of Absolute Cost Advantage and David Ricardo's Theory of Comparative Cost Advantage.

13. (a) Distinguish between Common Law and Code Law systems and state their implications for international business.

Or

- (b) Discuss any five legal provisions relevant to international business operations.

14. (a) Write a short note on the objectives and impact of NAFTA on member countries.

Or

- (b) What is the role of UNCTAD in promoting trade and development in developing countries?
15. (a) Describe the role of host country government policies in regulating and guiding MNC operations.

Or

- (b) Discuss how decision-making is structured in MNCs and the challenges it poses for host countries.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss how these developments are reshaping the landscape of global commerce and their implications for future international business strategies.
17. Describe Haberler's Theory of Opportunity Cost and its contribution to international trade theory.
18. Explain the significance of compliance with anti-bribery, taxation and data protection laws in international business. How can non-compliance impact global operations?
19. Describe the significance of SAARC and its contribution to regional cooperation in South Asia.
20. Analyze the key motives behind MNCs operating in developing countries, with reference to any one real-life case study.

S-1222

Sub. Code

23MCC3E1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Third Semester

Commerce with Computer Application

**Elective — APPLIED DATA ANALYTICS AND
MACHINE LEARNING**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Data Analysis?
2. List any two libraries used for Data Analysis in Python.
3. What is the purpose of the Numpy library in Python?
4. Define Shape Manipulation in Numpy.
5. What is the significance of time-series data analysis?
6. What are the key features of Pandas for handling textual data?
7. Define Machine Learning.
8. What is the purpose of Feature Engineering?
9. State the K-Nearest Neighbors algorithm.
10. What is Dimensionality Reduction in Machine Learning?

Part B

(5 × 5 = 25)

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

11. (a) Explain the difference between Quantitative and Qualitative Data Analysis.

Or

- (b) How does Jupyter Notebook help in Data Analysis?

12. (a) Describe the basic operations of the Numpy library.

Or

- (b) Explain the different ways to manipulate arrays in Python.

13. (a) What are the challenges of working with textual data in Python?

Or

- (b) How is statistical data analysis applied in Python?

14. (a) Explain the role of Cost Functions in Machine Learning.

Or

- (b) What is Gradient Descent, and why is it important in Machine Learning?

15. (a) Explain Logistic Regression with an example.

Or

- (b) How does Clustering help in Machine Learning?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the process of Data Analysis using Python with suitable examples.
 17. Discuss the importance of Pandas and Numpy in Data Analysis.
 18. Describe different methods of working with time-series data in Python.
 19. Explain Linear Regression with mathematical formulation and examples.
 20. Discuss the key concepts of Deep Learning and its applications.
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S-1223

Sub. Code

23MCC3E2

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

Third Semester

Commerce with Computer Application

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 the key features of Python?
2. Quote on tuples in Python.
3. What is the purpose of the Numpy library?
4. Define Array Manipulation in Python.
5. What are the basic data types used in R?
6. Explain the importance of Vectors in R.
7. What is the role of Graphics in R?
8. What is meant by Subscripts and Superscripts in Graph Labels?
9. Define Data Preprocessing.
10. What is the significance of Heat Maps in Data Analysis?

Part B

(5 × 5 = 25)

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

11. (a) Explain the process of installing Python and setting up Jupyter Notebooks.

Or

- (b) Describe the different types of Operators in Python.

12. (a) Explain Structured Arrays in Numpy with an example.

Or

- (b) What are the statistical functions available in SciPy?

13. (a) Discuss the features of R programming.

Or

- (b) Describe the Loop Control Statements in R.

14. (a) How is Advanced Plotting done in R?

Or

- (b) Explain how to save Graphical Output in It.

15. (a) What is the role of Feature Selection Models in Data Handling?

Or

- (b) Describe different Data Reduction techniques used in R.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain List Data Structure in Python with suitable examples.
 17. Discuss the different statistical tests available in SciPy for data analysis.
 18. Explain various Data Types and Operations in R with examples.
 19. Describe different types of Graphs and their usage in R visualization.
 20. Discuss different Classification techniques in Data Handling with R.
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S-1224

Sub. Code

23MCC3S1

**M.Com. (CA) DEGREE EXAMINATION,
NOVEMBER 2025**

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 is the purpose of a Packing List in exports?
2. Define Bill of Lading.
3. What is a Post Parcel Bill of Export?
4. What is an Internal Container Depot (ICD)?
5. Name any two general provisions regarding exports and imports.
6. What is the Advance License Scheme?
7. What is BTP?
8. Write a short note on EPCG?
9. Give the meaning of ITPO.
10. How do Commodity Boards support exporters?

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of pre-shipment and post-shipment finance in exports.

Or

- (b) What are the key documents required for export customs clearance?

12. (a) What are the advantages of Multimodal Transport in exports?

Or

- (b) Difference between a Bill of Lading and an Airway Bill.

13. (a) What are the benefits of the Special Focus Initiative for Gems and Jewellery?

Or

- (b) Explain how the Duty-Free Replenishment Certificate (DFRC) helps exporters.

14. (a) Discuss the advantages of the SEZ Scheme for exporters.

Or

- (b) Compare the EHTP and STP Schemes.

15. (a) Explain how DCIS contributes to India's trade policy and decision-making.

Or

- (b) How do special trade institutions contribute to India's foreign trade policy implementation?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain different types of Letters of Credit.
 17. Discuss the export cargo handling and clearance process in major ports.
 18. Analyze the impact of Foreign Trade Policy provisions on the Indian export sector.
 19. What are the challenges and future prospects of Foreign Trade Schemes in India?
 20. Explain the functions of Export Promotion Councils (EPCs) in foreign trade.
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S-1225

Sub. Code

23MCC3S2

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

1. What is the role of MSMEs in the Indian economy?
2. Define social entrepreneurship.
3. What is open innovation?
4. Define innovation in business.
5. What is market feasibility?
6. What is environment scanning?
7. What are the key elements of a business plan?
8. Name two benefits of preparing a business plan.
9. What is institutional finance?
10. Why is working capital important for a startup?

Part B

(5 × 5 = 25)

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

11. (a) What are the major challenges faced by entrepreneurs in India?

Or

- (b) Analyze the role of MSMEs in fostering entrepreneurship in India.

12. (a) How can businesses identify opportunities for innovation?

Or

- (b) Explain the role of customer feedback in business innovation.

13. (a) Explain the technical feasibility analysis of products and services.

Or

- (b) Discuss the relationship between innovation and opportunity identification.

14. (a) Explain the key guidelines for preparing a business plan.

Or

- (b) Compare traditional business plans with lean startup business plans.

15. (a) What is credit appraisal by banks? Explain the key factors considered.

Or

- (b) What are the major financial incentives available for small industries?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Define entrepreneurship and explain the characteristics of a successful entrepreneur.
 17. Discuss the importance of design thinking in innovation.
 18. Examine different methods for generating new business ideas.
 19. What is the significance of the Business Model Canvas in structuring a business idea?
 20. Explain the components of capital structure in a new venture.
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