

S-3336

Sub. Code

23MCC1C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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. Define Business Finance.
2. What is compounding?
3. What is meant by return measurement?
4. What are the sources of risk?
5. What do you mean by operating lease?
6. Write a short note on Startup financing.
7. What is an optimum cash balance?
8. What is the debt collection period?
9. Define Capital budgeting?
10. What is IRR?

Part B

(5 × 5 = 25)

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

11. (a) A company has issued debentures of Rs. 40 lakh to be repaid after 7 years. How much should the company invest in a Sinking fund earning 12% in order to be able to repay debentures?

Or

- (b) Explain the scope of Business Finance.

12. (a) What is hedging, and how does it help in risk management?

Or

- (b) Discuss the systematic and unsystematic risk with examples.

13. (a) What is bootstrapping? Discuss its advantages and disadvantages.

Or

- (b) Explain sale and leaseback agreements with examples.

14. (a) What are the benefits of holding inventories?

Or

- (b) Explain ABC analysis?

15. (a) Explain the techniques of risk analysis in Capital budgeting.

Or

- (b) A chemical company is considering investing in a project that costs Rs. 5,00,000. The estimated salvage value is zero. Tax rate is 55%. The company uses straight line depreciation and the proposed project has cash flows before tax (CFBT) as follows :

Year	1	2	3	4	5
CFBT	100000	100000	150000	150000	250000

Determine the pay back method.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Sri vignesh industries ltd. Offers 12% interest on fixed deposits. What is the effective rate of interest if compounding is done.
- (a) half-yearly
- (b) quarterly
- (c) monthly?
17. Discuss various sources of risk and their impact on investment decisions.
18. Explain the types of lease agreements.
19. What is factoring? Discuss its types.

20. From the following details calculate the sensitivity of the (a) Project cost (b) Annual cash flow (c) Cost of capital. Which variable is the most sensitive?

Project cost Rs. 12,000 Annual cash flow Rs. 4,500

Life of the project 4 years Cost of Capital 14%

The annuity factor at 14% for 4 years is 2.9137 and at 18% for 4 years is 2.6667.

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Sub. Code

23MCC1C2

M.Com.(CA) DEGREE EXAMINATION, APRIL 2026

First Semester

Commerce with Computer Applications

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is e-commerce?
2. Define digital marketing.
3. What is consumer segmentation in online marketing?
4. What is E-Price?
5. What is metaverse marketing?
6. Define search engine marketing.
7. What is online consumer behavior?
8. Mention two key website characteristics that influence consumer behavior.
9. What are brand share dimensions?
10. Define consumer-generated media.

Part B

(5 × 5 = 25)

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

11. (a) Discuss about the growth of E-concept?
Or
(b) What factors contribute to the success of digital marketing?
12. (a) Write a notes on: i) Targeting ii) Positioning.
Or
(b) How do website characteristics influence online shopping behavior?
13. (a) How does interactive display advertising work?
Or
(b) What are the benefits of opt-in email marketing?
14. (a) Describe the dynamics of an online consumer visit.
Or
(b) Explain the cultural implications of key website characteristics.
15. (a) Explain the digital analytics measurement framework and its importance.
Or
(b) Discuss the benefits and challenges of integrating gamification into digital marketing strategies.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Analyze the applications, benefits, and limitations of digital marketing.
17. Explain the components of the online marketing mix with examples.

18. Discuss the role of corporate blogs in digital marketing.
 19. How is next-generation CRM transforming customer engagement at in the digital age?
 20. Analyze the role of word-of-mouth marketing and peer reviews in digital branding.
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S-3338

Sub. Code

23MCC1C3

M.Com.(CA) DEGREE EXAMINATION, APRIL 2026

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** questions.

1. What is SWIFT?
2. What is an electronic payment system?
3. Why is AI considered important in the banking sector?
4. State the meaning of Cloud Banking?
5. What is an insurance contract?
6. Give the meaning of Third-Party Administrator?
7. What is the importance of customer service in the insurance sector?
8. What is the function of the Insurance Ombudsman?
9. How do individuals manage risk in their daily lives?
10. What you mean by Risk Avoidance?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the role of fintech in transforming traditional banking services.

Or

- (b) Describe the characteristics of the new era of banking.

12. (a) Discuss the various applications of AI in banking?

Or

- (b) What is the role of Distributed Ledger Technology in financial services?

13. (a) Explain the role of an insurance broker in facilitating insurance transactions and helping clients choose the right policies."

Or

- (b) What are the general procedures that insurance intermediaries must follow while conducting business?

14. (a) What are the key ethical principles in the insurance business?

Or

- (b) Discuss the qualities of good customer service in the insurance industry.

15. (a) State the importance of Risk management ?

Or

- (b) Discuss various tools available for controlling risk in the insurance industry.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the origins and evolution of banking from ancient civilizations to modern times.
 17. Analyze the potential of AI in reimagining banking services by providing real-time insights, personalized recommendations, and smarter decision-making capabilities.
 18. Explain the function of surveyors and loss assessors in the insurance claims process?
 19. Examine the grievance redressal system in the insurance sector with a focus on the Integrated Grievance Management System?
 20. Discuss different methods of risk management with suitable examples.
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Sub. Code

23MCC1E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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 the meaning of AI?
2. What cyber security?
3. What is AI environment?
4. State the domains of AI.
5. What is big data?
6. What is big data IoT?
7. What is an IoT application?
8. What is virtual reality?
9. What is education 4.0?
10. What is the curriculum 4.0?

Part B

(5 × 5 = 25)

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

11. (a) Explain the industrial internet of things.

Or

- (b) What are the technologies of industry 4.0? Explain.

12. (a) Explain the need for AI.

Or

- (b) Explain the various factors influencing AI environments.

13. (a) Explain the essential of big data industry 4.0.

Or

- (b) Explain the merits of big data.

14. (a) Explain the impact of on business and government.

Or

- (b) Explain the various tools for AI.

15. (a) Explain the various skills required for industry 4.0.

Or

- (b) Explain the AI jobs in 2030.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various types of industry.
 17. Discuss the future prospects and challenges of AI.
 18. Explain the application of big data for industrial growth and development.
 19. Explain the use cases in big data, roles and learning platforms.
 20. Explain why education has to be frame work for aligned with industry 4.0.
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S-3340

Sub. Code

23MCC1E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

First Semester

Commerce with Computer Applications

Elective — BIG DATA ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What are the key applications of Data Science?
2. Define Network Modelling in Data Science.
3. What are the different sources of Big Data?
4. Mention two advantages of Big Data.
5. Define Valence and Value in Big Data.
6. What is the impact of Velocity on Big Data processing?
7. What are the major steps in Data Science?
8. What is the importance of Data Analysis in Big Data Science?
9. Define Cloud Computing and its role in Big Data.
10. What is the purpose of YARN in Hadoop?

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of Data Science in Medical Image Analysis.

Or

- (b) How does Sequence Processing contribute to Data Science?

12. (a) Explain the meaning and significance of Big Data.

Or

- (b) How is data integrated in Big Data systems?

13. (a) Describe the various Characteristics of Big Data.

Or

- (b) What are the challenges in handling Big Data?

14. (a) Explain the five components of Data Science.

Or

- (b) What are the key steps in Data preprocessing?

15. (a) Describe the Hadoop Distributed File System and its significance.

Or

- (b) Explain the concept of MapReduce in Big Data processing.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the applications of Data Science in Healthcare and NLP.
 17. Discuss the impact of Machine-Generated Data on Big Data Analytics.
 18. Explain in detail the 5-step process to structure Big Data analysis.
 19. Describe the steps in Data Science, from acquiring data to turning insights into action.
 20. Discuss the role of Hadoop in Big Data processing and its limitations.
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Sub. Code

23MCC1E3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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. Define Enterprise.
2. What is Integrated management information?
3. What is Technological risk?
4. Write a note on Reduction in cycle time.
5. Define BPR.
6. Expand the term OLAP.
7. What is ERP Market Tiers?
8. Define Market Place Dynamics.
9. List out the benefits of implementing ERP.
10. What is Selection Process?

Part B

(5 × 5 = 25)

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

11. (a) Explain the modules in an ERP system.

Or

- (b) What are the advantages of ERP?

12. (a) Write a short note on Unique risks of ERP projects.

Or

- (b) How to managing risks on ERP projects? With suitable examples.

13. (a) Explain various methods of business process reengineering.

Or

- (b) Difference between Intranets and Extranets.

14. (a) Differentiate between ERP and SCM.

Or

- (b) What are the functional modules of ERP software?

15. (a) Describe the methodology followed in ERP implementation.

Or

- (b) Explain the methods of ERP package selection.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss elaborately the 'evolution phases' of Enterprise Resource Planning (ERP) right from 1960s to till date.
17. Explain the risks and benefits of ERP for Firms with suitable examples.
18. Draw Conceptual diagram of Supply Chain Management related to retail supermarket.
19. Examine the advantages and disadvantages of ERP Market Place and Dynamics.
20. Explain the benefits of implementing ERP.

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Sub. Code

23MCC2C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** the questions.

1. What is Kaizen Costing?
2. Define Strategic Cost Management.
3. What is Pareto Analysis?
4. What do you mean by Curve Ratio?
5. What is Activity Based Cost Management?
6. Define Costing.
7. What is Market Price?
8. Define Pricing.
9. Define Agriculture Sector.
10. What is Information Technology Sector?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Advantages of Strategic Cost Management.

Or

- (b) Brief about the Indian Cost Accounting Standard 21 on Quality Control on Management.

12. (a) Explain the Scope of Cost Control on Management.

Or

- (b) Mention out the Benefits of Life Cycle Costing.

13. (a) Brief about the Concepts of Activity Based Cost Management.

Or

- (b) Explain about the Application in Budgeting on Activity Based Cost Management.

14. (a) Mention out the Benefits of Transfer Pricing.

Or

- (b) Write Short notes about the Market Price.

15. (a) Explain the Tools Measure the Performance of Agriculture Sector.

Or

- (b) Explain the Features of Information Technology sector.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Differences between Strategic Cost Management and Traditional Cost Management.
 17. Describe about the Stages of Product Life Cycle.
 18. Enumerate the Relevance in Decision Making on Activity Based Cost Management.
 19. Explain the Methods of Transfer Pricing.
 20. Discuss about the Minimum Support Price and International Perspective on Agriculture Sector.
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S-3344

Sub. Code

23MCC2C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Second Semester

Commerce with Computer Applications

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Buy-back of shares as per the Companies Act, 2013.
2. What is the purpose of converting debentures into shares?
3. State any two items included in the revenue account of a life insurance company.
4. What is meant by Marine Insurance?
5. What is meant by Cost of Control?
6. Mention any two purposes of preparing a Consolidated Balance Sheet.
7. Define Price Level Accounting.
8. What is the objective of Forensic Accounting?

9. List any two characteristics of Financial Reporting.
10. Write any two features of AS 20 – Earnings Per Share.

Part B

(5 × 5 = 25)

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

11. (a) On 1.1.1980, a company issued 1,000 (6% Debentures of Rs. 1,000 each at Rs. 950.) The term of the issues provided that beginning with 1982, Rs. 50,000 of debentures should be redeemed, either by drawing at par or by purchasing in the market every year. The expenses of the issue amounted to Rs. 3,000 which were written off in 1980. The company writes off Rs. 10,000 from the discount on debentures every year. In 1982 the debentures to be redeemed were repaid at the end of the year by drawings. In 1983, the company purchased for cancellation 50 debentures at the ruling price of Rs. 980 on 31st December, the express being Rs. 100. Interest is payable yearly on 31st December. Ignore income tax. Give journal entries.

Or

- (b) The following are the balances in Aishwarya Ltd.
- Free reserves – Rs. 7,50,000; Securities premium – Rs. 4,50,000; Share capital – equity shares of Rs. 10 each fully paid – Rs. 12,00,000. The shares are quoted below Par in the market. The company decides to buy its 30,000 shares at Rs. 8 each. You are required to pass necessary journal entries and show the balance sheet so far as it relates to capital and reserves and surplus.

12. (a) A life assurance fund has been ascertained without adjusting the following. You are required to calculate the correct life assurance fund.

	Rs.
Life assurance fund, as ascertained	56,70,000
Premium outstanding	2,30,000
Claims outstanding	1,80,000
Claims covered under reinsurance	20,000
Claims of last year paid during this year	5,000
Bonus paid in cash	14,000
Bonus utilised in reduction of premium	16,000
Interest and dividend accrued	7,500
Income tax thereon	800

Or

- (b) Distinguish between life insurance and general insurance.
13. (a) Write short notes on:
- (i) Cost of control
 - (ii) Minority interest
 - (iii) Capital dividend

Or

(b) On 31st March, 1996 the balance sheets of H Ltd. And S Ltd. Stood as follows:

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Share capital:			Sundry assets	5,17,600	3,04,000
Shares of Rs. 10 each fully paid	5,00,000	2,00,000	60% shares in S Ltd. Acquired on 31 st March, 1996 (Cost)	1,62,400	
Reserves	1,00,000	50,000	Preliminary exp	—	6,000
Creditors	80,000	60,000			
	<u>6,80,000</u>	<u>3,10,000</u>		<u>6,80,000</u>	<u>3,10,000</u>

Prepare the consolidated balance sheet as 31st March 1996.

14. (a) Ascertain net monetary result or ' general price level gain or loss' from the following information.

	1.1.98 (Rs)	3 1.12.98 (Rs)
Cash and bank balance	60,000	88,000
Accounts receivable	80,000	1,00,000
Accounts payable	1,00,000	1,24,000
General retail price index number	100	125
Average index number for the year 120		

Or

(b) Explain the concept of Social Responsibility Accounting and its objectives.

15. (a) Differentiate between financial reporting and integrated reporting.

Or

- (b) Explain the concept of depreciation and impairment of assets as per AS 10.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The following is the Trial Balance of Beta Ltd. as on 31st March 2023:

Particulars	Debit (Rs.)	Credit (Rs.)
Land (at cost)	5,000	
Plant and Equipment (at cost)	18,000	
Trade Receivables	2,400	
Closing Stock	2,000	
Cash at Bank	600	
Purchases (Adjusted)	7,800	
Factory Expenses	1,500	
Administrative Expenses	800	
Selling and Distribution Expenses	700	..
Debenture Interest Paid	500	
Interim Dividend Paid	400	
Equity Share Capital (Rs. 10 each)		8,000
12% Debentures		5,000
General Reserve		3,200
Profit & Loss A/c (Opening)		1,600
Securities Premium		1,000

Particulars	Debit (Rs.)	Credit (Rs.)
Sales		17,000
Trade payables		1,300
Provision for depreciation on P & E		4,200
Suspense Account	1,600	
Total	41,300	41,300

Additional Information:

- (a) The authorised share capital of the company is 10,00,000 equity shares of Rs. 10 each.
- (b) The company has decided to revalue land at Rs. 80,00,000 based on a certified valuer's report.
- (c) A final dividend @ 12% was declared on 5th April 2023.
- (d) Suspense account represents sale of machinery on 1st April 2022. Original cost was Rs. 2,50,000, with accumulated depreciation of Rs. 2,00,000.
- (e) Depreciation @ 10% is to be charged on Plant and Equipment (on original cost basis).

You are required to prepare the Statement of Profit and Loss for the year ended 31st March 2023 and the Balance Sheet as at that date as per Schedule III of the Companies Act, 2013.

17. From the following balance of Global Insurance Co. Ltd., as on 31st March 2006, prepare the (a) fire revenue a/c (b) Marine revenue a/c (c) profit & loss a/c.

	Rs. ('000)		Rs. ('000)
Bad debts: fire	10,000	Depreciation	70,000
Marine	24,000	Interest, Dividend received	28,000
Auditor's fee	6,000	Difference in exchange (Cr)	600

	Rs. ('000)		Rs. ('000)
Director's fee	6,400	Miscellaneous receipts	10,000
Share transfer fees	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 1.4.05)	5,00,000	Marine premium less reinsurance	21,60,000
Reserve (marine as on 1.4.05)	16,40,000	Management expenses:	
Claims paid and outstanding (marine)	7,60,000	Fire	2,90,000
Commission paid:		Marine	8,00,000
Fire	1,80,000	Commission earned on reinsurance ceded:	
Marine	2,16,000	Fire	60,000
		Marine	1,20,000
		Additional reserve (fire) as on 1.4.05	1,00,000

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

18. The balance sheets of X Ltd., And its subsidiary Y Ltd. as on 31st March 1996 are given below:

Liabilities	X Ltd (Rs.)	Y Ltd (Rs.)	Assets	X Ltd (Rs.)	Y Ltd (Rs.)
Equity shares of Rs. 100 each	6,00,000	2,00,000	Buildings	4,12,000	1,20,000
General reserve	3,80,000	8,000	Machinery	1,00,000	96,000

Liabilities	X Ltd (Rs.)	Y Ltd (Rs.)	Assets	X Ltd (Rs.)	Y Ltd (Rs.)
Profit and Loss A/c	3,20,000	1,44,000	Furniture	20,000	12,400
Sundry creditors	60,000	64,400	Stock	1,36,000	80,800
			Investment	4,48,000	—
			Debtors	1,12,000	63,200
			Cash	1,32,000	44,000
	13,60,000	4,16,400		13,60,000	4,16,400

You are required to prepare consolidated balance sheet X Ltd. and its subsidiary Y Ltd. as on 31st March, 1996 together with the working notes after giving effect to the following relevant information.

- (a) X Ltd., acquired 80% equity shares in Y Ltd. on 1st July, 1995 at a cost price of Rs. 4,48,000.
- (b) In the profit & Loss account of X Ltd – interim dividend declared by Y Ltd. on 1st July, 1995 at the rate of 10% p.a. is included.
- (c) Creditors of X Ltd. include an amount of Rs. 24,000 in respect of purchase from Y ltd. and stock of X Ltd. also includes stock at cost price of Rs. 12,000 purchased from Y Ltd. which sells the goods by adding 25% profit on the cost price.

On 1st April, 1995 in the books of Y Ltd., profit & Loss account credit balance was Rs. 1,12,000 from which the company declared 10% interim dividend. During the year 1995-96 profit of the company was constant.

19. The opening balance sheet and income statement for the year 1996 of Chandra Ltd., are as follows:

Balance sheet as on 1-1-96

Liabilities	Rs.	Assets	Rs.
Share capital	7,00,000	Plant & machinery (new)	6,00,000
10% Debentures	2,00,000	Furniture	80,000
Current liabilities	2,00,000	Inventory	1,20,000
		Debtors	1,00,000
		Cash	2,00,000
	11,00,000		11,00,000

Income statement for the year ending 31st December 1996

Particulars	Rs.	Rs.
Sales		20,00,000
Less: cost of goods sold:	1,20,000	
Opening inventory (FIFO)	14,20,000	
Purchase	15,40,000	
Closing stock	1,40,000	14,00,000
Gross profit		6,00,000
Less: Operating expenses	3,08,000	
Interest on debentures	20,000	
Depreciation on machinery	90,000	
Depreciation on furniture	8,000	4,26,000
Net profit		1,74,000

Debtors and current liabilities remained unchanged throughout the year. Interest on debentures was paid on 31.12.96. The general price index during the year was as follows: On 1.1.96 – 3000; on 31.12.96 – 360; average for the year – 320. You are required to prepare the final accounts for the year 1996, after adjusting for price level changes under CPP method.

20. Explain the treatment and disclosure of changes in accounting policies under AS 5.
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S-3345

Sub. Code

23MCC2C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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. Mention one key benefit of IPO for a startup.
2. List any two stages in the life cycle of a startup.
3. State two advantages of forming a society.
4. Who can legally create a trust in India?
5. Mention any two characteristics of an LLP.
6. Define business collaboration.
7. What is MSME registration and who is eligible for it?
8. What is the purpose of registering a patent?
9. State any two functions of the State Hoard under the Water Act, 1974.
10. Mention two powers of the State Board under the Air Act.

Part B

(5 × 5 = 25)

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

11. (a) Describe the current landscape of startups in India, including key sectors and trends.

Or

- (b) Explain the funding support, incentives, and exemptions provided the Startup India initiative.

12. (a) Explain the exemptions available to trusts under Indian law.

Or

- (b) Describe the steps involved in the formation of a trust and the a trust deed.

13. (a) Explain the different types of joint ventures with examples.

Or

- (b) What are the annual compliance requirements for an LLP in India?

14. (a) What is the importance of business entity registration in India?

Or

- (b) Explain the significance of PAN for a business entity.

15. (a) Explain the salient features of the Geographical Indication of Goods Act, 1999.

Or

- (b) What are the key provisions of the Environmental Protection Act, 1986 related to the prevention and control of environmental pollution?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Outline the typical life cycle stages of a startup, from ideation to maturity.
 17. Discuss the tax exemptions available to NGOs in India.
 18. Explain the process of formation of a Special Purpose Vehicle.
 19. Describe the procedure for application and registration of PAN.
 20. Explain the penalties and legal procedures under the Water (Prevention and Control of Pollution) Act, 1974.
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S-3346

Sub. Code

23MCC2E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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 OLAP.
2. What is a subject-oriented database?
3. Write any two advantages of using ELT over ETL.
4. Define star schema and snowflake schema.
5. State any two features of dimensional data modeling.
6. What is a data cube in data warehousing?
7. Mention two advantages of data mining.
8. What is meant by supervised learning?
9. Write short note on clustering algorithms.
10. What is the role of AI in modern data mining?

Part B

(5 × 5 = 25)

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

11. (a) Explain how data warehousing improves decision support systems.

Or

- (b) Differentiate between operational systems and informational systems.

12. (a) Describe the ELT process in detail with an example.

Or

- (b) Write a short note on meta data types and their uses in data warehouses.

13. (a) Discuss the advantages of using multidimensional data models.

Or

- (b) Explain the importance of schema design in data marts.

14. (a) Explain the role of classification and prediction in data mining.

Or

- (b) What are the limitations of data mining? Explain with examples.

15. (a) Write a note on the impact of big data on traditional data mining.

Or

- (b) What are the key differences between clustering and classification?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the characteristics and goals of a data warehouse in business analytics.
 17. Describe the three-tier architecture of a data warehouse and explain each layer.
 18. Explain in detail the design process and benefits of a data mart for retail business.
 19. Analyze the types of data mining systems and describe the challenges of implementing them.
 20. Elaborate on the tools and techniques used in clustering for large datasets.
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S-3347

Sub. Code

23MCC2E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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 are the key features and functionalities of Core banking system?
2. Define LAN.
3. What is Electronic Payment System?
4. Define Mobile Banking.
5. Difference between NEFT and RTGS.
6. Define UPI.
7. What is Cloud Computing?
8. What is the role of IDBRT in banking technology?
9. Define Information security system.
10. What do you meant by Encryption?

Part B

(5 × 5 = 25)

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

11. (a) What are the essentials of bank computerization?

Or

- (b) State the advantages and limitations of local area network.

12. (a) What are the types of ATMs?

Or

- (b) Explain the features of Mobile banking.

13. (a) Difference between Electronic credit and Debit clearing.

Or

- (b) What are the different types of Digital wallets?

14. (a) Explain the recent developments in banking technology.

Or

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

15. (a) State the concept of hardware based security system.

Or

- (b) Explain the RBI guidelines on Internet Banking.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the essential requirements and benefits of core banking system.
 17. Discuss the characteristics of MICR and OCR.
 18. Enumerate the features of electronic fund transfer and its transitions.
 19. Briefly explain the benefits of E-banking trends in banking technology.
 20. Discuss the importance of cyber security policies and regulations in protecting individuals and organizations from cyber threats
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S-3348

Sub. Code

23MCC2E3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** questions.

1. Define Probability.
2. What is Normal Distribution?
3. Define Regression.
4. What is time series analysis?
5. How can R be used for data analysis?
6. What is the purpose of data analysis?
7. What is Cash flow statement?
8. Define the term "Financial modelling"
9. Define Capital Budgeting.
10. What is IRR concept?

Part B

(5 × 5 = 25)

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

11. (a) A coin is tossed and a six-sided die is rolled. Find the probability of getting a head on the coin and a 6 on the die.

Or

- (b) Write a short note on cleaning and pre-processing financial data?

12. (a) State the advantages and limitations of regression in finance.

Or

- (b) Explain the importance of understanding stock price behaviour.

13. (a) Explain the factors in R and its function.

Or

- (b) State the benefits of using R data analysis.

14. (a) Discuss the limitations of using a cash flow statement in financial analysis.

Or

- (b) Difference between cash flow from operations, investing and financing activities.

15. (a) Explain the concept of Capital budgeting.

Or

- (b) Discuss the issues and challenges associated with using real options in investment decisions.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the applications of the lognormal distribution in finance including modelling stock prices and returns.
 17. Explain the importance of exploratory data analysis in finance.
 18. Explain the basics of R programming, including data types, variable and operators. Provide examples of how to use these concepts in R.
 19. Explain the process of preparing and analysing cash flow statements and explain the importance of modelling and forecasting financial statements.
 20. Discuss the concept of NPV and IRR and real options for financial outcomes.
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S-3349

Sub. Code

23MCC2E4

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Second Semester

Commerce with Computer Applications

Elective – MANAGEMENT INFORMATION SYSTEM

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is an Information System?
2. How do internal and external information sources differ?
3. Define Marketing Information System.
4. State any two functions of a Financial Information System.
5. Define Accounting Information System.
6. List any two benefits of using a Marketing Information System.
7. Define system design in the context of MIS.
8. What is data redundancy?
9. Name any two core components of an ERP system.
10. Mention any two key steps in ERP implementation

Part B

(5 × 5 = 25)

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

11. (a) Differentiate between various types of management decisions and their respective information needs.

Or

- (b) How do different management levels utilize information systems differently.

12. (a) Compare and contrast the functionalities of Marketing and Production Information Systems.

Or

- (b) Explain how Human Resource Information Systems contribute to workforce planning and development.

13. (a) Explain how a Marketing Information System can support customer relationship management.

Or

- (b) What challenges are commonly faced in integrating different Functional Management Information Systems?

14. (a) Describe the steps involved in the implementation of a Management Information System (MIS).

Or

- (b) Explain the use and significance of relationship diagrams in system design.

15. (a) How does MIS support effective managerial decision-making?

Or

- (b) Explain the need for ERP in modern business operations.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between structured, semi-structured and unstructured decisions in management.
 17. Illustrate how different Functional MIS are integrated to support overall business operations.
 18. Compare the Accounting Information System and Financial Information System in terms of objectives and data usage.
 19. Explain any three advantages and two disadvantages of using a database system.
 20. Describe the different types of CRM systems used by organizations.
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S-3350

Sub. Code

23MCC2S1

M.Com.(CA) DEGREE EXAMINATION, APRIL 2026

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 the term "commercial banking."
2. List any two steps involved in the credit analysis process.
3. What does the IF function do in Excel?
4. Define the purpose of using pivot tables in Excel.
5. What is risk identification?
6. Explain the term risk analysis.
7. Name two things recruiters look for in a resume at first glance.
8. How can you follow up after a job interview effectively?
9. Define teamwork and its importance.
10. Mention two ways to improve self-confidence.

Part B

(5 × 5 = 25)

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

11. (a) Describe how to calculate EMI for a term loan with an example.

Or

- (b) What is the role of financial statement analysis in the credit appraisal process?

12. (a) Describe the basic Excel functions commonly used in financial calculations.

Or

- (b) Explain the importance of Excel in financial analysis and decision making.

13. (a) What is the role of monitoring and review in effective risk management?

Or

- (b) How is risk evaluated and prioritized during the risk management process?

14. (a) Explain the scope and objectives of financial management in professional practice.

Or

- (b) What are the key components of a professional resume for finance roles?

15. (a) What is time management and why is it essential for career development?

Or

- (b) Explain the significance of interpersonal skills in customer relationship management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the factors considered in assessing the creditworthiness of a business borrower.
 17. Explain how to use Excel formulas to calculate key financial ratios.
 18. Discuss the strategies used for risk mitigation and control.
 19. Describe the role of personal branding in online and offline job searches.
 20. Discuss the role of emotional intelligence in team collaboration.
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S-3351

Sub. Code

23MCC2S2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** the questions.

1. Define Securities.
2. What is Risk?
3. Define Primary market.
4. What is Offer documents?
5. What is Secondary market?
6. What is screen-based trading?
7. Define SEBI.
8. Mention any two advantages of issue of capital.
9. What is Demat trading?
10. What are the documents needed in order to open a demat account?

Part B

(5 × 5 = 25)

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

11. (a) State the concept of return.

Or

(b) What are the Various types of securities?

12. (a) Explain the importance of Primary market.

Or

(b) Explain the role of merchant bankers.

13. (a) What are the different types of orders?

Or

(b) Difference between screen-based trading and internet-based trading.

14. (a) Explain the concept of regulatory framework of SEBI.

Or

(b) State the advantages of buy back securities.

15. (a) Explain the role of depositories and custodian of securities in demat trading.

Or

(b) What are the procedures of demat trading?

Part C

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

16. Briefly explain the concept of development of securities market in India.

17. Explain the functions of new issue market.

18. Discuss the various types of brokers in secondary market.
 19. Enumerate the features of SEBI.
 20. Explain the SEBI guidelines and other regulations relating to demat trading.
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S-3354

Sub. Code

23MCC3C3

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Third Semester

Commerce with Computer Application

INTERNATIONAL BUSINESS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Differentiate between a “Wholly Owned Subsidiary” and a “Foreign Branch.”
2. Identify one political risk factor relevant to the “Foreign Environment” when conducting international business.
3. Briefly explain the core tenet of the Theory of Mercantilism in international trade.
4. What is the central idea of the Transaction Cost Approach in explaining a firm’s choice of international entry mode?
5. What are the essential components of an international business contract?
6. How do code law and common law differ in their implications for international business operations?

7. What is the primary goal of SAARC?
8. Name two key areas of cooperation among ASEAN countries.
9. List two common management practices adopted by MNCs globally.
10. Mention any two policy measures that host country governments adopt to regulate MNCs.

Part B

(5 × 5 = 25)

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

11. (a) Briefly discuss any two recent developments or trends significantly impacting international business.

Or

- (b) Explain the concepts of Licensing and Franchising as methods of entry into foreign markets, highlighting their key differences.

12. (a) Explain the Heckscher–Ohlin Theory and how it determines trade patterns between countries.

Or

- (b) Briefly explain the Product Life Cycle Approach and its significance in understanding global trade patterns.

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

Or

- (b) What are the common payment terms used in international business contracts? Explain any two.

14. (a) Compare and contrast a Free Trade Area and a Customs Union.

Or

- (b) Differentiate between a Common Market and an Economic Union with examples.
15. (a) Explain the concept of technology transfer by MNCs. What are its advantages for host countries?

Or

- (b) What are the major challenges posed by MNCs to developing countries?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Illustrate with examples how each of business environments can impact international business strategy.
17. Differentiate between the Theory of Absolute Advantage and the Theory of Comparative Advantage, highlighting their relevance in international trade
18. Examine the role of international conventions, treaties, and organizations (like WTO, UNIDROIT) in shaping the legal framework for global business.
19. Discuss the aims and achievements of ASEAN in promoting economic growth and stability.
20. Evaluate the balance of benefits and drawbacks for host countries when allowing MNCs to operate within their borders.

S-3356

Sub. Code

23MCC3E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Third Semester

Commerce with Computer Applications

Elective – PYTHON AND R FOR DATA ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is the role of Variables in Python?
2. Define Dictionary in Python with an example.
3. What is the difference between Numpy and SciPy?
4. What is the significance of the 'linalg' sub-package in SciPy?
5. Define Factors in R and their usage.
6. What are Matrices in R? Give an example.
7. What are the different types of plots available in R?
8. How is Interactive Graphics implemented in R?
9. What is Normalization in Data Handling?
10. What is the significance of Probability in statistical analysis?

Part B

(5 × 5 = 25)

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

11. (a) Explain different Data Types in Python with examples.

Or

- (b) What are User-Defined Functions in Python? Explain with an example.

12. (a) Explain the concept of Structured Arrays in Numpy.

Or

- (b) Describe different types of statistical tests available in SciPy.

13. (a) Explain different String Operations in R programming.

Or

- (b) How are Lists and Matrices used in R for data analysis?

14. (a) Explain the concept of Subscripts and Superscripts in Graph Labels in R.

Or

- (b) How is Color used in Plots for better visualization in R?

15. (a) Describe different Data Sampling techniques used in R.

Or

- (b) What is the role of Classification in Data Handling?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain Control Structures in Python with examples.
 17. How to implement reading and writing arrays on files in Python? Explain.
 18. Explain different data types used in R with examples.
 19. How can R be used as a Deluxe Calculator? Explain with examples.
 20. Discuss different Classification models in R for statistical prediction.
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S-3357

Sub. Code

23MCC3S1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** questions.

1. What is a Letter of Credit?
2. Mention the Name any two commercial export documents.
3. Define Multimodal Transport.
4. What is the purpose of a Shipping Bill?
5. Define Duty-Free Import Authorization.
6. What are Promotional Schemes in the Foreign Trade Policy?
7. What is STP?
8. Write a short note on SEZ?
9. Which institution is responsible for the promotion of marine exports in India?
10. State the meaning of IIFT.

Part B

(5 × 5 = 25)

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

11. (a) What are the different types of shipping bills?

Or

(b) Difference between Commercial Invoice and Proforma Invoice.

12. (a) Explain the importance of a Freight Forwarder in international trade.

Or

(b) Describe the documents required for export by courier.

13. (a) What are the eligibility criteria for obtaining an Advance License?

Or

(b) Describe the benefits provided under the Special Focus Initiative for Leather Goods.

14. (a) State the benefits of the Export Oriented Units Scheme?

Or

(b) What are the eligibility criteria for setting up a Bio-tech Park (BTP)?

15. (a) How does ITPO facilitate India's participation in global trade fairs?

Or

(b) What are the responsibilities of Commodity Boards in India?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the steps involved in obtaining an export order and executing it.
 17. Discuss the role and process of export shipment through the Land Customs Station.
 18. Explain the role of Promotional Schemes in export growth.
 19. Analyze the major provisions of the Duty-Free Credit Entitlement Scheme?
 20. Describe the role of the Directorate of Commercial Intelligence and Statistics (DCIS) in trade data collection.
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S-3358

Sub. Code

23MCC3S2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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. Name two famous Indian entrepreneurs.
3. What is incremental innovation?
4. Define radical innovation.
5. State the meaning of technical feasibility in business.
6. What is new venture creation?
7. Define the Business Model Canvas.
8. What is a business plan?
9. What is capital structure in a new venture?
10. Define credit appraisal by banks.

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of risk-taking ability in entrepreneurship.

Or

- (b) Discuss the role of MSMEs in entrepreneurship development.

12. (a) What are the challenges faced by businesses in implementing innovation?

Or

- (b) How can businesses foster a culture of innovation?

13. (a) How does environment scanning help in new business creation?

Or

- (b) Difference between opportunity creation and opportunity seizing?

14. (a) Analyze the importance of a Business Model Canvas in startup development.

Or

- (b) What are the common mistakes to avoid in business plan preparation?

15. (a) Discuss the institutional arrangements for entrepreneurship encouragement.

Or

- (b) What are the key factors considered in financial appraisal of a new project?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the entrepreneurial scene in India.
 17. Describe the relationship between innovation and competitive advantage.
 18. What are the key steps involved in identifying new business opportunities?
 19. Discuss the challenges faced by startups in business plan execution.
 20. Explain the significance of venture capital in financing startups.
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S-3359

Sub. Code

23MCC4C1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Fourth Semester

Commerce with Computer Application

CORPORATE AND ECONOMIC LAWS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Who is an authorised person under FEMA?
2. What is meant by remittance of assets under FEMA?
3. Define the term “combinations” as per the Competition Act.
4. Name any two rights of consumers under the Consumer Protection Act.
5. Mention two conditions for registration of a trademark.
6. What is meant by grant of patent?
7. State any two essential elements of the offence of money laundering.

8. What is provisional attachment of property under PMLA?
9. State any two functions or duties of a promoter under the Act.
10. What are the penalties for non-registration of a project under RERA?

Part B

(5 × 5 = 25)

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

11. (a) Differentiate between current account transactions and capital account transactions under FEMA.

Or

- (b) Explain the rules governing remittance of assets by non-residents under FEMA.

12. (a) Explain the role and composition of Consumer Protection Councils.

Or

- (b) How can a consumer file an appeal against the orders of the Consumer Dispute Redressal Commission?

13. (a) Explain the procedure for filing an application for a patent.

Or

- (b) Discuss the term of copyright in different categories of works.

14. (a) What are the obligations of banking companies, financial institutions and intermediaries under the PMLA?

Or

- (b) Discuss the role and functions of the Appellate Tribunal under the PMLA.
15. (a) Briefly explain the objectives and scope of the Real Estate (Regulation and Development) Act, 2016.

Or

- (b) What are the salient features of the RERA Act, 2016?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the penalties and enforcement mechanisms available under FEMA.
17. Describe the rights of consumers under the Consumer Protection Act, 2019.
18. Discuss the legal effects and benefits of registration of a trademark.
19. Describe the powers of authorities regarding summons, search, and seizure under the Prevention of Money Laundering Act.
20. Explain the procedure and importance of registration of a real estate project under RERA.

S-3360

Sub. Code

23MCC4C2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** questions.

1. State the evolution of Human Resource Analytics.
2. Mention any two importance of HR Analytics.
3. Define Data-Driven Decision-Making in HR.
4. Mention any two statistical models commonly used in HR Analytics.
5. What are HR Metrics?
6. Name any two types of HR Metrics.
7. Mention any two methods of HR data collection.
8. Define data quality in the context of HR Analytics.
9. Name any two phases of predictive modelling in HR Analytics.
10. What is HR Predictive Modeling?

Part B

(5 × 5 = 25)

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

11. (a) Explain any one HR Analytics model and its application in workforce management.

Or

- (b) How does HR Analytics support evidence-based HR decisions?

12. (a) Explain the concept of data-driven decision-making in Human Resource Management.

Or

- (b) What are the common data issues faced in HR Analytics?

13. (a) What are the various types of data used in HR Metrics?

Or

- (b) Explain the key design principles for developing effective HR Metrics.

14. (a) What is HR reporting? Discuss its purpose and components.

Or

- (b) Describe the process and significance of root cause analysis in HR decision-making.

15. (a) Discuss the role of predictive analytic models in analyzing quantitative HR data.

Or

- (b) How does predictive modelling support strategic HR decision-making?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast traditional HR practices with analytics - driven HR practices.
 17. Discuss the significance of data reliability in HR decision-making.
 18. Compare HR Scorecards and HR Dashboards in terms of usage and benefits.
 19. Explain the importance of data visualization in HR Analytics.
 20. Compare predictive analytics with descriptive and diagnostic analytics in HR.
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S-3361

Sub. Code

23MCC4E1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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** the questions.

1. Define cybersecurity landscape.
2. List two major risks in telecom sector under cyber threats.
3. What is meant by data integrity?
4. Write any two functions of governance in cybersecurity.
5. What is meant by phishing?
6. Mention any two features of GDPR.
7. Define the term “Big Data” in the context of data security.
8. What is spoofing in network security?
9. State any two objectives of a disaster recovery program.
10. What is cloud computing in cybersecurity?

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of compliance in cybersecurity program management.

Or

- (b) Discuss any five types of vulnerabilities found in the e-commerce domain.

12. (a) Analyze the role of the NIST framework in managing cybersecurity.

Or

- (b) Explain multiple security regulations that challenge organizations globally.

13. (a) Identify key security tools used for managing large data environments.

Or

- (b) Discuss the role of data diversity in ensuring data security.

14. (a) Illustrate the process of assessing network security in an ICT environment.

Or

- (b) Evaluate the impact of phishing attacks on organizational data security.

15. (a) Analyze the causes and consequences of website defacement.

Or

- (b) Describe the role of digital ecosystems in cybersecurity incidents.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Evaluate best practices in cybersecurity risk management with relevant examples.
 17. Create a cybersecurity framework suitable for a mid-sized e-commerce company.
 18. Examine how data (dis)organization can lead to data breaches and suggest preventive measures.
 19. Propose a methodology for designing a network security plan for a financial organization.
 20. Formulate a cybersecurity contingency plan including data backup, continuity and recovery.
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S-3362

Sub. Code

23MCC4E2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

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. Define a E-Commerce.
2. Define a Banking.
3. What is Digital Economy?
4. What do you mean by Electronic Payment System?
5. What is known as E-Retailing?
6. What is E-Services?
7. What is Cyberspace?
8. What is Encryption?
9. What is the Political Issue on E-Commerce?
10. What is Governance?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Limitations of Electronic Commerce.

Or

- (b) Brief about the Requirement for Internet Based Payment on Electronic Commerce.

12. (a) Explain the Benefits of Electronic Data Interchange.

Or

- (b) Mention out the Uses of Electronic Payment System.

13. (a) Explain the Features of E-Relating.

Or

- (b) Difference Between Traditional Retailing and E-Retailing.

14. (a) Write Short notes about the Intranets and Extranets on E-Commerce.

Or

- (b) Explain the Virus and Recovery for Business through Electronic Commerce.

15. (a) List out the Basic Ethical Concepts of E-Commerce.

Or

- (b) Explain the Concept of Privacy on E-commerce.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe about the History of Electronic Commerce.
 17. Brief Explain about the Methods of Payment Through Internet.
 18. Enumerate the Models of E-Retailing.
 19. Explain the Legal and Ethical issues of Web Based Business.
 20. Discuss about the Types of Intellectual Property Protection.
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S-3363

Sub. Code

23MCC4S1

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Fourth Semester

Commerce with Computer Applications

ADVANCED EXCEL

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How can you Bold the Text in a Cell?
2. Name any Two Proofing tools available in Excel.
3. What is the Use of Paste Special in Excel?
4. How can you Protect a Worksheet in Excel?
5. Write the Syntax of the TODAY() function?
6. Name any Two Types of Charts available in Excel.
7. Write the Syntax of the FV function in Excel.
8. What is the use of the ROUND function in Excel?
9. Give an Example of a Logical function in Excel.
10. What does the Filter function do in Excel?

Part B

(5 × 5 = 25)

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

11. (a) What are Proofing Tools in Excel and explain with examples?

Or

- (b) Write any Five Types of Cell formatting Options in Excel.

12. (a) Explain the Steps to Protect a Worksheet and Allow Editing to Specific Users.

Or

- (b) Explain the Features under the Paste Special Option in Excel.

13. (a) Explain the create a Column Chart in Excel with Steps.

Or

- (b) Explain the use of TIME(), HOURS(), MINUTE() and SECOND() functions.

14. (a) Explain the Concepts and use of Statistical Functions.

Or

- (b) Explain the Use of the AVERAGE, MAX and MIN functions with examples.

15. (a) Differentiate between Sorting and Filtering.

Or

- (b) Explain about the Use of Logical functions (IF, AND, OR, NOT) with syntax and examples

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the Process of Creating and Using a Custom Number Format in Excel.
 17. Describe the Customize and Protect an Excel Workbook Effectively.
 18. Explain about the Time Table for School under Date and Time Functions.
 19. Brief about the different Financial Functions in Excel (PMT, FV, PV, NPV, RATE) with Examples.
 20. Enumerate in detail the Types of What-If Analysis tools in Excel with examples.
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S-3364

Sub. Code

23MCC4S2

M.Com. (CA) DEGREE EXAMINATION, APRIL 2026

Fourth Semester

Commerce with Computer Applications

EMPLOYABILITY SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Differentiate between hard skills and soft skills.
2. List any four attributes of employability skills.
3. Mention any two dimensions of competency with examples.
4. What are embedded employability skills?
5. What are task management skills? How do they contribute to effective work completion?
6. In what way does technology enhance learning and productivity?
7. Name two sections commonly included in a resume.
8. List two common mistakes to avoid while writing a resume.

9. If A is taller than B, and B is taller than C, who is the shortest?
10. A clock shows 3:15. What is the angle between the hour and minute hands?

Part B

(5 × 5 = 25)

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

11. (a) How do vocational skills support employability in specific career sectors?

Or

- (b) What is the difference between technical skills and interpersonal skills?

12. (a) Define task skills and explain their role in job performance.

Or

- (b) Compare and contrast task skills and task management skills.

13. (a) How do self-management skills influence the use of technology at work?

Or

- (b) Why teamwork is considered essential for effective problem-solving?

14. (a) Define a resume. What is its significance in the job application process?

Or

- (b) What are the key features of a good resume? Explain briefly.

15. (a) A man buys an article for Rs. 250 and sells it for Rs. 300. Calculate the profit percentage.

Or

- (b) Explain the step-by-step approach to solving logical reasoning puzzles involving sequences and patterns.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. List and explain any five core employability attributes.
17. How do the different dimensions of competency work together to enhance employability?
18. Describe the connection between continuous learning and employability.
19. Explain the role of formatting and presentation in creating an effective resume.
20. Use logical reasoning to solve the following puzzle: “If all roses are flowers and some flowers fade quickly, are some roses likely to fade quickly?” Explain your answer.