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MCC2E2

# M.Com(CA) DEGREE EXAMINATION, APRIL 2010 Computer Applications

# Elective-DATA MINING AND DATA WAREHOUSING (CBCS—2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

 $(10 \times 2 = 20)$ 

**Part - A** Answer **All** the questions.

- 1. What is the meaning for Data mining?
- 2. What is 'Lazy learner'
- 3. What is knowledge in Data mining?
- 4. What is the use of cleaning in data mining?
- 5. What is Clustering?
- 6. What is meta data ?
- 7. Write the meaning for noise ?

- 8. Define recovery.
- 9. Write some preprocessing in Data mining.
- 10. What is enterprise warehouse?

# Part - B

 $5 \times 5 = 25$ )

# Answer All the questions.

11. (a) Explain briefly about Data mining in marketing.

# (Or)

- (b) What are the pros and cons of Data mining?
- 12. (a) Explain the preprocessing of Data mining in deta iled manner.

# (Or)

- (b) Write the visualization techniques in more detailed manner.
- 13. (a) Explain process architecture in detailed manner.

# (Or)

(b) Write aggregation with respect to Data mining design.

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14. (a) Write the Hardware architecture for Data warehouse.

# (Or)

- (b) Explain something about service level agreement in Data warehouse.
- 15. (a) What is testing ? Explain the tools used for testing.

# (Or)

(b) What is tuning the data warehouse ? Explain the methods used.

# Part - C

 $(3 \times 10 = 30)$ 

Answer any Three questions.

- 16. Explain Data mining vs Query tools in an elaborate manner?
- 17. How to mine various kinds of Association Rules?
- 18. Explain more detail about Data warehouse process managers.
- Elaborately explain about Hardware and operational design of data warehouse.
- Write an essay on Capacity planning and also explain the tools used.

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# M.Com. (C.A.) DEGREE EXAMINATION, APRIL 2010

# **First Semester**

# **Commerce - Computer Applications**

ADVANCED FINANCIAL ACCOUNTING

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

Answer All Questions.

- 1. What is Trial Balance?
- 2. What is Suspense Account ?
- 3. Define Depreciation.
- 4. What are the contents of Final Account?
- 5. What is Single Entry?
- 6. What do you mean by Statement of Affairs?
- 7. What is a 'Share'?

- 8. What is Pro-rata allotment?
- 9. What is Super Profit ?
- 10. What is Amalgamations?

## Part - B

# Answer All Questions.

11 a. Distinguish between Journal and Ledger.

- b. Give Journal entries to rectify the following errors :
  - (i) A Purchase of goods from Deva amounting to Rs. 250 has been wrongly passed through the sales book.
  - (ii) A credit sale of Rs. 300 to Raja has been wrongly passed through the purchase book.
  - (iii) Paid wages for construction of building debited to wages account Rs. 10,000.
  - (iv) A cheque for Rs. 500 received from Madras was dishonoured and had been posted to the debit of sales returns account.
  - (v) An amount of Rs. 500 withdrawn by the proprietor for his personal use has been debited to trade expenses Account.

- 12 a. Show the necessary entries to adjust the followin in the Books of Mr. Rajan on 31-3-2008.
  - (i) Depreciation on furniture is to be charges at 10% p.a. on Rs. 60.000.
  - (ii) Sundry debtors include an item of Rs. 500 due from a customer who has become insolvent.
  - (iii) Provision for doubtful debts is to be maintained at 5% on sundry debtors Rs. 40,000.
  - (iv) Goods of the value of Rs. 1,500 have been destroyed by Fire and insurance compay has admitted claim for Rs. 1,000.
  - (v) Stock as at 31-3-2008 was Rs. 12,550.

# (Or)

- b. A company purchased a plant for Rs. 50,000. The useful life of the plant is 10 years and the residual value will be Rs. 10,000. Find out the rate of depreciation under the straight line method.
- 13 a. Find out profit from the following data :

2	Rs.
Capital at the beginning of the year	8,00,000
Drawing during the year	1,80,000
Capital at the end of the Year	9,00,000
Capital introduced during the year	50,000

b. From the following Particulars find out net credit purchase :

	Rs.
Opening Balance of Creditors	40,000
Payment by Cheques to Crediters	2,35,000
Payment by Bills Payable	25,000
Payment in Cash	5,000
Discount received	2,500
Purchase returns	5,000
Closing Balance of Creditors	47,500

- 14 a. A Ltd. issued 10,000 equity shares of Rs. 10 eah, payable Rs. 3 on application, Rs. 3 on allotment and the balance by two equal calls. All the calls were duly made and the amount so realised with the exceptions of the following :---
  - (i) Mr. A holding 100 shares did not pay the amount due on first call.
  - (ii) Mr. B holding 100 shares did not pay the amount due on final call.

All these chares were forfeited and reissued 150 shares (full of A and balance of B) at Rs. 8 per Share.

Show the forfeiture and reissue entries.

- b. On January 1, 2003 a company made an issue of 5,000, 5% debentures of Rs. 100 each at Rs. 94 per debenture. The terms of issue provided for redemption of Rs. 20,000 debentures every year commencing from 2004 either by purchase or by drawing at par at the company's option. In 2003 and 2004, Debenture Discount Account was written off @ Rs. 5,000 each. During 2004, the Company purchased for cancellation debentures of the face value of Rs. 6,000 at Rs. 94 per debenture and Rs. 14,000 at Rs. 92 per debenture. Pass journal entries.
- 15. a. A firm earned net profits during the last three years as follows : I Year Rs. 36,000; II Year Rs. 40,000 and III Year Rs. 44,000. The capital investment of the firm is Rs. 1,00,000. A fair return on the capital, having regard to the risk involved is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profit.

# (*Or*)

b. A Company has a paid up share capital of Rs. 6,40,000 divided into 80,000 equity shares of Rs. 10 each, Rs. 8 per share paid up. The profit and loss account shows a credit balance of Rs. 2,80.000. The company decides to reduce the paid up share capital to Rs. 6 per share paid up by paying off the necessary amount out of the accumulated profits. Give the appropriate journal entries.

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Part - C

## Answer any Three Questions

16. The following balances were extracted from the ledger of Ramachandran Engineering works on 31, March 2007. You are required to prepare a trial balance as on that date is proper forms :

	Rs.		Rs.
Drawing	6,000	Sales	1,28,000
Capital	24,000	Salaries O	9,500
Sundry Creditors	43,000	Sales Returns	1,000
Bills Payable	4,000	Purchase Returns	1,100
Sundry Debtors	50,000	Travelling Expenses	4,600
Bills Receivable	5,200	<b>Commission Paid</b>	100
Loan from Kumar	10,000	Trading Expenses	2,500
Furniture & Fixtures	4,500	Discount Earned	4,000
Opening Stock	47,000	Rent	2,000
Cash in Hand	900	Bank overdraft	6,000
Cash at Bank	12,500	Purchases	70,800
Tax	3,500		

17. A company whose accounting year is the calendar year, purchased on 1-1-2003 a machine for Rs. 40,000. It purchased further machinery on 1, October, 2003 for Rs. 20,000 and on 1, July 2004 for Rs. 10,000. On 1-7-2005, One-Fourth of the machinery installed on 1-1-2003 became obsolete and was sold for Rs. 6,800.

Show how the machinery account would appear in the books of the company for all the three years under Diminishing Balance method. Depreciation is to be provided at 10% p.a.

18. Thamilarasan carries on a small business. He does not maintain complete books of account. He banks all receipts in bank and makes all payments only by means of cheques. He maintains only a cash book, a sales ledger and purchases ledger properly. He also makes proper records of his assets and liabilities at the end of every accounting year. From the records, the following information was gathered :

. 0	Rs.
Receipts for the year ended 31, March 2005	
Received from Sundry Debtors	17,625
Cash Sales	4,125
Paid in by Thamilarasan	2,500
Payment during the year ended 31, March 200	5
New Plant purchased	625
Drawings	1,500
Wages	6,725
Salaries Salaries	1,125
Insurance Paid	75
Telephone	125
Rent S	1,200
Light and Power	475

Sundry Expenses		2,125
Sundry Creditors		7,625
Assets / Liabilities :		
Sundry Creditors	2,525	2,400
Sundry Debtors	3,750	6,125
Bank	625	0
Stock	6,250	3,125
Plant	7,500	7,315

From the above information prepare Profit and Loss Account for the year ended 31, March 2005 and Balance Sheet as on that date.

 On 1, April 2008 A Ltd. issued 1,00,000 equity shares of Rs. 10 each at Rs. 12 per share payable as to Rs. 5 on application, Rs. 4 on allotment and the balance on 1, July 2008.

The lists closed on 12, April 2008 by which date applications for 1,40,000 shares had been received. Of the cash received Rs. 80,000 was returned and Rs. 1,20,000 was applied to the amount due on allotment, the balance of which was paid on 19, April 2008. All shareholders paid the call due on 1, July 2008 with the exception of one allottee for 1000 shares. These shares were forfeited on 30, November, 2008 and reissued as fully paid at Rs. 8 per share on 2, January 2009. Pass journal entries in the books of A Ltd.

20. The Position of two companies is as follows :

	A Ltd. Rs.	B Lto Rs.	l.
Fixed Assets	3,00,000	5,00,000	
Debtors	3,50,000	1,00,000	
Goodwill	1,00,000	3,50,000	6
Profit & Loss	1,50,000	6	)`
Cash at Bank	-	1,00,000	
	9,00,000	10,50,000	
Normal Capital :	JU V		
50,000 Shares of Rs. 10 eac	h C	5,00,000	-
1,00,000 Shares of Rs. 10 e	ach	-	10,00,000
Issued Capital :			
50,000 Shares of Rs. 10 eac	ch	5,00,000	-
70,000 Shares of Rs. 10 eac	ch	-	7,00,000
5% Debentures		1,00,000	-
Creditors		3,00,000	2,00,000
Profit & Loss		-	1,50,000
	_	9,00,000	10,50,000

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B Ltd. agrees to absorb A Ltd. upon the following terms.

- (a) The shares of A Ltd. are to be considered as worth Rs. 6 each
  (of which the shareholders are to be paid one quarter in cash
  and the balance in Shares in B Ltd.,) and the shares in
  B. ltd. @ Rs. 12.50 each.
- (b) The debenture holders in ALtd. agreed to take Rs. 95 or 7%
   Debentures in B Ltd. for every Rs. 100 of 5% Debentures held in ALtd.
- (c) A Ltd, is to be wound up. Show the journal entries necessary to record the above in the books of both companies and draw up a balancesheet showing the position of B. Ltd. After the absorption, costs came to Rs. 6,000 which were paid by B Ltd.

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## M.Com. (C.A) DEGREE EXAMINATION, APRIL 2010

#### **First Semester**

## **Commerce - Computer Applications**

MARKETING MANAGEMENT

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

Answer all Questions

- 1. "Marketing is Consumer Oriented" Explain.
- 2. Write a note on demarketing.
- 3. What do you mean by the term "Markting Mix"?
- 4. Define : "Marketing Research".
- 5. Write a short note on patronage buying motives.
- 6. Explain : "Test markets".
- 7. Explain any two features of Marketing Channels.
- 8. What are the uses of Advertising?

- 9. Explain Regio Centric approach to international marketing.
- 10. Explain briefly about Rural Marketing.

#### Part - B

 $(5 \times 5 = 25)$ 

Answer **all** Questions, choosing either 'a' or 'b'

11 a. Explain the Exchange concept.

## (Or)

- b. Explain the role of marketing and consumer satisfaction.
- 12 a. Explain how changes in demographic environment affect marketing decisions.

## (Or)

- b. Identify and explain the trends in a firm's natural environment.
- 13 a. Explain various types of market segmentation.

#### (Or)

- b. Discuss the different stages of product life cycle.
- 14 a. Explain the various services rendered by wholesalers.

#### (Or)

b. Discuss the importance of Advertising.

15 a. What are the merits and demerits of International Marketing?

## (Or)

b. Explain the various market entry strategies.

# Part - C

 $(3 \times 10 = 30)$ 

# Answer any three Questions

- 16. Discuss the various methods of selling. Also discuss the relations of marketing division with other divisions.
- 17. Explain the impact of economic, technological and socio-cultural environmental forces on marketing.
- 18. What is a New Product ? Discuss the various stages in New Product Development.
- 19. Discuss in detail the various objectives of Personal Selling.
- 20. Explain the role of Rural Marketing in India.

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MCC 1C4

# M.Com (CA) DEGREE EXAMINATION, APRIL 2010 I Semester

# COMMERECE - COMPUTER APPLICATIONS

INFORMATION TECHNOLOGY FOR BUSINESS

(CBCS - 2009 Onwards)

Duration: 3 Hours

Maximum: 75 marks

Part-A

(10 x 2 = 20)

# Answer ALL Questions

- 1. What is OS?
- 2. What is LAN and WAN?
- 3. Write features of MS-WORD.
- 4. Briefly explain about MS-EXCEL.
- 5. What is Power Point?
- 6. What is Database?
- 7. What is Search Engine?
- 8. What is Web based E-mail?
- 9. Define Electronic Fund Transfer.
- 10. What is Net Banking?

## Part-B

# Answer ALL Questions

11. a. What is Network? What are the advantages of network?

## (OR)

- b. Explain briefly about System and Application software.
- 12. a. What is Mail merge? Explain with an example.

# (OR)

- b. Explain charts with example in MS-EXCEL.
- 13. a. How can you animate a power point presentation?

# (OR)

- b. What is report generation in MS-Access?
- 14. a. Explain the concept of E-mail.

# (OR)

- b. Explain about Mobile Commerce.
- 15. a. What is payment gateway system? Explain briefly.

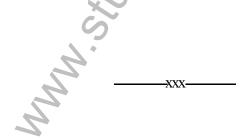
# (OR)

b. What is Smart Card? Explain.

## Part-C

# Answer any THREE Questions

- 16. Explain in detail about Internet and Intranet. What are the important usage?
- 17. Explain the following:
  - i. Formatting Documents
  - ii. Data Analysis using Excel
  - iii. Macros Forms
- 18. Discuss in detail about reports with PERT/CPM charts.
- 19. What is meant by E-Commerce? How is E-Commerce related with E-Business?
- 20. What is meant by Electronic Payment System? What are the payment instruments in E-Commerce?



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MCC 1E1

# M.Com (CA) DEGREE EXAMINATION, APRIL 2010

## I Semester

# **COMMERCE - COMPUTER APPLICATION**

ELECTIVE - C AND DATA STRUCTURES

(CBCS - 2009 Onwards)

Duration: 3 Hours

Maximum: 75 marks

Part-A

(10 x 2 = 20)

# Answer ALL Questions

- 1. Define : Constants
- 2. What are the Datatypes in C?
- 3. Write the syntax for If......Else statement.
- 4. Write the syntax for Do......While statement.
- 5. Define: Array
- 6. Define: Pointers
- 7. What is meant by Stack?
- 8. What is meant by Double Linked List?
- 9. Define: Binary Tree
- 10. Write short notes on Quicksort.

#### Part-B

Answer ALL Questions choosing either 'a' or 'b'

- 11. a. Explain about the following:
  - i. Datatypes
  - ii. Variables

# (OR)

- b. Write short notes on Input and Output in C.
- 12. a. Explain about the following:
  - i. For
  - ii. Continue

# (OR)

- b. Describe about If ...... Else statement with statement.
- 13. a. Briefly explain about Two dimensional array with example.

## (OR)

- b. Write short notes on Pointers.
- 14. a. Explain about List.

## (OR)

b. Write short notes on Linked List.

15. a. Describe about Types of Binary Trees.

(OR)

b. Explain about Tree Sort.

# Part-C

 $3 \times 10 = 30$ )

Answer any THREE Questions

16. Describe about the types of Operators.

17. Explain Swtich.....Case statement with an example.

18. Explain the following:

i. Pointers and Arrays

ii. Pointers and Strings

19. Explain the following:

i. Stacks

ii. Queues

20. Describe different types of Sorting.

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MCC 2C1

# M.Com (CA) DEGREE EXAMINATION, APRIL 2010

## II Semester

## COMMERCE

# **RESERACH METHDOLOGY**

(CBCS - 2009 Onwards)

Duration: 3 Hours

Maximum: 75 marks

Part-A

(10 x 2 = 20)

# Answer ALL Questions

- 1. What do you mean by Research?
- 2. What is Empirical Research?
- 3. What is a research problem?
- 4. What is meant by Research Design?
- 5. What is Sampling?
- 6. What do you mean by Primary Data?
- 7. Write a note on Pre-testing.
- 8. Give out the meaning for Tabulation.
- 9. Explain Interpretation.
- 10. What are the types of Report?

## Part-B

# Answer ALL Questions

11. a. Write down the significance of research.

## (OR)

- b. Describe the utilities of business research.
- 12. a. How will you formulate a Research problem?

# (OR)

- b. What is Hypothesis? What are its types?
- 13. a. State the reasons why sampling is used in the context of research studies.
  - b. How will you select an appropriate method for data collection?

(OR)

14. a. Explain Likert-type scale.

#### (OR)

- b. Describe the principles of tabulation.
- 15. a. Give the layout of a report.

# (OR)

b. Narrate the essentials of good writing.

## Part-C

# Answer any THREE Questions

- 16. Explain the research process.
- 17. Discuss the different research designs.
- 18. Describe the guiding considerations in the construction of questionnaire.
- 19. Narrate the data processing operations,

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20. Explain the mechanics of writing a research report.

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MCC2C2

## M.Com. (CA) DEGREE EXAMINATION, APRIL 2010

## Second Semester

## **Commerce - Computer Applications**

INVESTMENT MANAGEMENT

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

## Answer All questions

- 1. Distinguish between Investment and Gambling.
- 2. What is Capital Market?
- 3. Define Risk.
- 4. What do you mean by Return?
- 5. What is technical analysis?
- 6. What are debt instruments?
- 7. Define efficient portfolio.

- 8. What do you mean portfolio?
- 9. What is call option contract?
- 10. Define Swap contracts.

# Part - B

× 5 = 25)

Answer All questions choosing either (a) or (b)

11. a. What are the features of derivative investments?

# (Or)

- b. Give your comments on secondary market investment instruments.
- 12. a. How will you measure the unsystematic risk?
  - (Or)
  - b. How will you analyze the risk?
- 13. a. What are the methods of valuing equity?

(Or)

- b. Write a note on Dow theory.
- 14. a. Explain Portfolio Risk and Return.

(Or)

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b. Write a note on Mutual Funds.

15. a. Explain the concept of Derivatives.

(Or)

b. Write a note on Put Option Contract.

# Part - C

 $(3 \times 10 = 30)$ 

Answer any Three questions

- 16. Describe the various functions of investment management.
- 17. Elucidate the various investment goals.
- 18. Define Fundamental Analysis. What are the modes of Fundamental Analysis?
- 19. Explain in detail the various forms of Market Efficiency.
- 20. What is future market? Explain the features of future market.

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#### M.Com. DEGREE EXAMINATION, APRIL 2010

#### Second Semester

## **Commerce—Computer Application**

MANAGEMENT ACCOUNTING

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

## Answer All Questions

- 1. Define Management Accounting.
- 2. Who is a Management Accountant?
- 3. What is meant by Master Budget?
- 4. Define Budgeting.
- 5. Distinguish between Analysis of Interpretation.
- 6. Define Turnover Ratio.
- 7. What is Profit-Volume Ratio?
- 8. What is meant by Margin of Safety?
- 9. What is Cash Flow Analysis?
- 10. Define Inflation Accounting.

#### Part - B

 $(5 \times 5 = 25)$ 

Answer Five questions.

11. a. What are the objectives of Management Accounting?

- b. What are the duties of Management Accountant.
- 12. a. Distinguish the forecast from the Budget.

# (Or)

- b. Briefly explain the limitations of Zero Base Budgeting (ZBB).
- a. From the following figures, Calculate the Debtors turnover Ratio 13. at Debts Collection Period

	erio a.		
Credit sales for	r the year	Rs. 12,000/-	
Debtors		Rs. 1,000/-	
<b>Bills Receivabl</b>	e	Rs. 1,000/-	
	(Or)	.0.	
Profit and loss A/c		$\sim$	
	2003 2004	<u>200</u>	03 2004
To cost of goods sold	6000 7500	By Net sales 800	00 10000
To Administrative		7	
Expenses	200 200		
To selling Expenses	300 400		
To Net Profit c/d	1500 1900		
	8000 10000	800	00 10000

From the above Profit and Loss A/c you are required to prepare a Comparative Income statement.

a. Briefly explain the assumptions underlying CVP Analysis. 14.

(Or)

b. From the following data, calculate

i) P/V ratio

b.

ii) New Break even point if selling price is reduced by 20%.

Fixed Expenses Rs. 4000/-

Break even proint Rs. 10000/-

a. What are the different types of Responsibility Centres? 15.

## (Or)

b. Calculate cash from operations from the following balances.

1		U
Particulars	<u>31.12.07</u>	<u>31.12.08</u>
Debtors	50,000	47,000
<b>Bills Receivable</b>	10,000	12,500
Creditors	20,000	25,000
Expenses outstanding	1,000	1,200
<b>Expenses</b> Prepaid	800	700
Accured Income	600	750
Income Received in Adva	ance 300	250
Net Profit made during th	ne year	1,30,000
Bills Payable	8,000	6,000
	<b>U</b>	

Part - C

 $(3 \times 10 = 30)$ 

Answer any Three questions

- 16. Distinguish between Management Accounting and Financial Accounting.
- 17. GS Ltd Company is expected to have Rs. 25,000/- cash in hand on 1<sup>st</sup> April 2009 and if requires you to prepare an estimate of cash position during the three months, April to June 2009. The following information is supplied to you.

Month	Sales	Purchase	Wages	Expenses
Rs.	Rs.	Rs.	Rs.	Rs.
February	70000	40000	8000	6000
March	80000	50000	8000	7000
April	92000	52000	9000	7000
May	100000	60000	10000	8000
June	120000	55000	12000	9000

Other Information : A) Period of credit allowid by supplies - 2 months.

- B) 25% of sale is for cash at period of credit allowed to customers for credit sale - One month.
- C) Delay in payment of Wages and Expenses One month.
- D) Income Tax of Rs. 25000/- is to be paid in June 2009.
- 18. The following details relate to NK Ltd. at also mark out the Balance Sheet with as many details as possible.

Debtors Velocity	3 Months
Stock Velocity	8 Times
Creditors Velocity	2 Months
Fixed Assets Turning Ratio	8 Times
Capital Turnover Ratio	2.5 Times
Gross Profit Turnover Ratio	25%

Gross Profit for the year amounted to Rs. 80000/-. There is no long term loan or overdraft. Reserves at surplus amounted to Rs. 28000/-. Liquid Assets are Rs. 97,333/-. Closing Stock is Rs. 2,000/- more than the opening stock. Bills Receivable amounted to Rs. 5,000/- and Bills Payable are Rs. 2,000/-

19. The following particulars are obtained from closing records of a factory.

Items	Product A	Product B
2	Rs.	Rs.
Selling Price	200	500
Material (Rs. 20 per litre)	40	160
Labour (Rs. 10 per tons)	50	100
Variable overleads	20	40
Total fixed overheads Rs.	15000/-	

Comment on the profitability of each product when

- (a) Raw Material is in Short Supply.
- (b) Production capacity is limited.
- (c) Sales Quantity is limited.
- (d) Sales value is limited.
- (e) Only 1000 litres of raw material is available for both the products in total and maximum sales quantity of each product is 300 units.
- 20. From the following Balance Sheets, make out.
  - i) Statement of changes in Working Capital.
  - ii) Funds Flow Statement.

## BALANCE SHEETS OF ALPHALTD. ASSESTS

Liabilities	2003	2004	Assets	2003	2004
	Rs.	Rs.		Rs.	Rs.
Equity share					
capital	300000	400000	Goodwill	100000	80000
8% Reduceable			Land and		
prof. share capital	150000	100000	Building	200000	170000
Capital Reserve	10000	20000	Plant	80000	200000
General Reserve	30000	50000	Investments	20000	30000
Profit & Loss A/c	30000	48000	Debtors	140000	170000
Proposed Dividend	42000	50000	Stock	77000	109000
Sundry creditors	25000	47000	Bills Receivable	20000	30000
Bills Payable	20000	16000	Cash in Hand	15000	10000
Expenses O/S	30000	36000	Cash at Bank	10000	8000
Provision for Tax	40000	50000	Preliminary		
			Expenses	15000	10000
	677000	817000		677000	817000

Additional Information :-

- i) A piece of band has beed sold out in 2004 and the Profit on Sale of band has been credited to Capital Reserve.
- ii) A machine has been sold for Rs. 10000. The written Down Value of the Machine was Rs. 12000. Depreciation of Rs. 10000/- is charged in Plant A/c in 2004.
- iii) The Investments are trade investments Rs. 3000/- by way of divident is received including Rs. 1000/- from Pre-Acquisition Profit which has been credited to Investment Account.
- iv) An Intercing Divident of Rs. 20000/- has been print in 2004.



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**MCC 2C4** 

# M.Com (CA) DEGREE EXAMINATION, APRIL 2010 Second Semester COMMERECE - COMPUTER APPLICATIONS E-BUSINESS MODELS (CBCS-2009 Onwards)

Duration: 3 Hours

Maximum : 75 marks

Part-A

(10 x 2 = 20)

# Answer ALL Questions

- 1. Write a short note on E-Business.
- 2. What are the E-Business initiatives?
- 3. Define: 'E-Commerce'.
- 4. What do you mean by Telebanking?
- 5. What is called as Customizing Ads?
- 6. Write any two advantages of E-Cheque.
- 7. State the usage of E-Advertising.
- 8. Write any two Security tools.
- 9. Define: 'EDI'.
- 10. Write any two benefits of EDI.

## Part-B

## Answer ALL Questions

11. a. What are the implementation problem in E-Business? Explain.

## (OR)

- b. What is the significance of E-Business?
- 12. a. What are the reasons for the growth of E-Commerce?

# (OR)

- b. Write short notes on "Security of Internet Banking".
- 13. a. State the meaning of Interactive Ad Strategies.

# (OR)

- b. Write short notes on "On-Line Advertisement".
- 14. a. State the uses of Smart card.

# (OR)

- b. What are the advantages of Electronic Cheques?
- 15. a. Explain the role of EDI in international trade.

## (OR)

b. What are the factors that influence the cost of EDI?

## Part-C

## Answer any THREE Questions

- 16. Describe the Architectural framework for E-Business.
- 17. Explain E-Banking in India.
- 18. Compare and Contrast the following:
  - i. On line catalog
  - ii. Paper catalog
- 19. Describe the Modern payment system with example.
- 20. Explain the Business relationships in EDI.

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# M.Com (CA) DEGREE EXAMINATION, APRIL 2010

# Second Semester

# **COMMERCE - COMPUTER APPLICATION**

**ELECTIVE: COMPUTER COMMUNICATION NETWORKS** 

## (CBCS-2009 Onwards)

Duration: 3 Hours

Maximum : 75 Marks

Part - A

(10 x 2 = 20)

# Answer ALL Questions

- 1. What is the use of Computer Networks?
- 2. What are the Layers in OSI Reference Model?
- 3. What are the types of transmission?
- 4. Write short note on Twisted Pair.
- 5. Define : MAN.
- 6. What is the use of Data Link Layer?
- 7. What is the use of Transport Layer?
- 8. What are the Routing Algorithms?
- 9. What is the use of Presentation Layer?
- 10. What is the use of File Transfer?

## Part-B

## Answer ALL Questions

11. a. Explain about the use of Network Structures.

## (OR)

- b. Write short notes on OSI Reference Model.
- 12. a. Explain about Physical Layer.

# (OR)

- b. Describe about Error Detection and Correction.
- 13. a. Briefly explain about LAN and MAN.

# (OR)

- b. Write short notes on ALOHA protocols.
- 14. a. Explain about Connection Management.

## (OR)

- b. Write short notes on Remote Procedure Call.
- 15. a. Describe about Data Compression Techniques.

# (OR)

b. Explain about E-mail.

## Part-C

# Answer any THREE Questions

- 16. Briefly describe about Network Architectures.
- 17. Explain about ISDN.
- 18. Describe about Data Link Layer.
- 19. Explain about the following:
  - i. Network Layer
  - ii. Session Layer
- 20. Describe about the following:
  - i. Presentation Layer
  - ii. Application Layer

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## M.Com.(C.A) DEGREE EXAMINATION, APRIL 2010

## **First Semester**

# **Computer Applications**

## Elective-RELATIONAL DATABASE MANAGEMENT SYSTEM

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

# Answer All questions

- 1. What is RDBMS ?
- 2. What is Entity ?
- 3. What is File organization ?
- 4. What is Linear splitting?
- 5. What do you mean by Normal form ?
- 6. What are the properties of Decomposition ?
- 7. What do you mean by Database security ?
- 8. Define Serialization.
- 9. Write the Query to update table.
- 10. How would you drop a table ? Give example.

# Part - B

 $(5 \times 5 = 25)$ 

## Answer All questions

11. (a) Explain the Entity Relationship (ER) model.

## (Or)

- (b) Explain about the Secondary storage devices.
- 12. (a) Write about the Primary index.

## (Or)

- (b) Explain the File organization based on dynamic hashing.
- (a) What are the various types of integrity constraints used in designing relational data base ?

## (Or)

- (b) Explain the functional dependency.
- 14. (a) Write short notes on Database Recovery.

(Or)

- (b) Explain the Concurrency control.
- 15. (a) What is Null value ? Give examples ?

(Or)

(b) Write short notes on "Sub-query".

# Part - C

# Answer any Three questions

- 16. Compare and Contrast the following :
  - (a) DBMS
  - (b) RDBMS.
- 17. Explain the structure and characteristics of B-Tree.
- 18. Describe the various types of Normal forms.
- 19. Discuss the Integrity Constraints with examples.
- 20. Describe the following database language with an example :
  - (a) DDL
  - (b) DML.

# M.Com. (C.A) DEGREE EXAMINATION, APRIL 2010

# **First Semester**

# **Commerce - Computer Applications**

PRINCIPLES OF MANAGEMENT

(CBCS-2009 Onwards)

Duration: 3 Hours

Maximum: 75 Marks

Part - A

 $(10 \times 2 = 20)$ 

Answer all Questions

- 1. What is Management ?
- 2. What is M.B.O. ?
- 3. Define "Planning".
- 4. What is Objective ?
- 5. State the need for organisation.
- 6. What is delegation ?
- 7. What is recruitment?
- 8. State the functions of direction.

- 9. Bringout the meaning of strategic management.
- 10. What do you understand by merger?

# Part - B

 $(5 \times 5 = 25)$ 

Answer all Questions,

choosing either 'a' or 'b'

11 a. Differentiate between management and administration.

# (Or)

- b. Explain the contribution of Peter. F. Drucker to management thought.
- 12 a. Explain the characteristics of a good plan.

# (Or)

- b. Explain the steps in planning.
- 13 a. State the characteristic features of line and staff organisation.

(Or)

- b. State the merits of centralisation of authority.
- 14 a. What is Molale? Explain briefly the ways of improving morale of employees towards the enterprise.

# (Or)

b. Briefly explain the different techniques of control.

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15 a. Describe any one approach in dealing with risk.

## (Or)

b. What are the merits of strategic alliance?

# Part - C

 $(3 \times 10 = 30)$ 

## Answer any three Questions

16. Discuss the functions of management.

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- 17. Explain the difficulties encountered by a planner in the planning process.
- 18. Explain the need for and barriers in delegation of authority.
- 19. Explain the relative merits and demerits of different sources of recruitment.
- 20. Describe the functions performed by a strategic leader in an organisations.