1B5N21127	(Pages: 2)	Reg. No:
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Fifth Semester BCOM CA Degree Examination, November 2021 BCC5B10 - Computer Applications in Business

(2019 Admission onwards)

Time: 2 ½ hours

PART A

All questions can be attended. Each question carries 2 marks.

- 1. Explain Computer System.
- 2. Write any two types of Network.
- 3. What do you mean by social media?
- 4. What do you mean by Web Standard?
- 5. Explain 'Cascading Style Sheet'.
- 6. What is Hosting?
- 7. What do you mean by E-Commerce?
- 8. Explain E-Wallet.
- 9. Write a short note on Internet Banking?
- 10. What is AEPS?
- 11 What do you mean by Trojan horse?
- 12. Explain the term 'Encryption'.
- 13. What is Spyware?
- 14. What do you mean by Digital Security?
- 15. What is Antivirus?

 $(15 \times 2 = 30, Maximum ceiling 25 marks)$

Max. Marks: 80

PART B

All questions can be attended. Each question carries 5 marks.

- 16. Explain various factors to be considered while selecting a computer?
- 17. Differentiate LAN and WAN.
- 18. What are the major features and uses of internet in business?
- 19. Explain principles involved in developing a website.
- 20. Explain golden rules of web designing.
- 21. What are the advantages of Mobile banking?
- 22. Differentiate M-POS and V-POS.
- 23. What are the requirements of safe e-payments?

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

- 24. Define Network. Elucidate various types of network.
- 25. How we can create an HTML document? Explain different types of HTML lists.
- 26. Explain various modes of digital payment system.
- 27. What are the major provisions of IT Act 2000?

 $(2 \times 10 = 20 \text{ Marks})$

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Fifth Semester BCOM/BCOM CA Degree Examination, November 2021 BCM5B08/BCC5B08 - Business Research Methods

(2019 Admission onwards)

Time: 2 1/2 hours

Max. Marks: 80

PART A

All questions can be attended. Each question carries 2 marks.

- 1. Define research.
- 2. What is descriptive hypothesis?
- 3. What is pure research?
- 4. What do you mean by exploratory research?
- 5. Define deduction.
- 6. What is theory building?
- 7. Name the different types of variables.
- 8. Define case study.
- 9. Define research design.
- 10. What is Solomon four group design?
- 11. What is measurement in research?
- 12. What is tabulation?
- 13. What do you mean by leading questions?
- 14. What is probability sampling?
- 15. Define data processing.

 $(15 \times 2 = 30, Maximum ceiling 25 marks)$

PART B All questions can be attended. Each questions carries 5 marks.

- 16. What are the characteristics of research?
- 17. What are the differences between basic research and applied research?
- 18. Explain different types of observation
- 19. Briefly explain data processing stages.
- 20. Write a note on descriptive analysis.
- 21. What are the merits of questionnaires?
- 22. What are the important types of report? Explain
- 23. Briefly explain report writing stages.

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

- 24. Explain different types of measurement scale used in research.
- 25. What are the determinants of optimal sample size? Explain methods of sampling.
- 26. What are the merits of research design? Explain different types of research design.
- 27. What are the objectives of research? Write different phases of research.

 $(2 \times 10 = 20 \text{ Marks})$

IB5N21128	(Pages: 2)	Reg. No:
		Name:

Fifth Semester BCOM CA Degree Examination, November 2021 BCC5B11 - Business Information System

(2019 Admission onwards)

Time: 2 ½ hours Max. Marks: 80

PART A All questions can be attended. Each question carries 2 marks.

- 1. What is formal information?
- 2. Define Information Technology.
- 3. What is batch processing?
- 4. Explain Decision Support System.
- 5. What is Delphi method?
- 6. What is Management Reporting System?
- 7. What is Database?
- 8. Who is a Database Administrator?
- 9. What is Primary Key?
- 10. What is Tuple in Relational Database Management System?
- 11. What is Material Requirements Planning?
- 12. Explain Inventory control module of ERP.
- 13. Explain Gap Analysis.
- 14. What is video conferencing?
- 15. What is programmed decisions.

 $(15 \times 2 = 30, Maximum ceiling 25 marks)$

PART B All questions can be attended. Each question carries 5 marks.

- 16. Discuss the role of ICT in Business.
- 17. Explain transaction processing cycle.
- 18. Explain the characteristics of database.
- 19. Explain Hierarchical database model.
- 20. Write a short note on ERP software.
- 21. Mention the important functions of DDL.
- 22. Explain Management Reporting System in detail.
- 23. Explain different types of information.

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

- 24. Define Business Process Reengineering Explain the issues and problems of BPR.
- 25. Explain Group Decision Support System in detail.
- 26. What is DBMS? Discuss its components and functions.
- 27. Explain MIS structure based on operating elements.

 $(2 \times 10 = 20 \text{ Marks})$

1B5N21129	(Pages: 2)	Reg. No:
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Fifth Semester BCOM CA Degree Examination, November 2021 (Open Course) BCC5D01 - E- Commerce

(2019 Admission onwards)

Time: 2 hours Max. Marks: 60

PART A

All questions can be attended. Each question carries 2 marks.

- 1. Define E-Commerce.
- 2. What is a Portal?
- 3. Mention any two features of Electronic Purse.
- 4. Give any two examples of C2C E-Commerce model.
- 5. Clarify the concept, 'E-Commerce Infrastructure'.
- 6. What is Hacking?
- 7. Narrate some examples for Payment Gateways used recently.
- 8. State any two differences between E-Commerce and M-Commerce.
- 9. Comment on any two limitations in using WiFi system.
- 10. What must be the essential elements for a good website?
- 11. What is a Search Engine?
- 12. Enlist any two ethical issues during online shopping.

 $(12 \times 2 = 24, Maximum ceiling 20 marks)$

PART B All questions can be attended. Each question carries 5 marks.

- 13. Discuss the benefits of e-business during recent COVID times.
- 14. Distinguish between Credit Cards and Debit Cards.
- 15. Analyse any two features of: (a) e-cheque (b) Smart Cards (c) Supply Chain Management.
- 16. What is a Biometric system? State its types.
- 17. Outline the benefits of designing a Corporate Website for a Company.
- 18. Point out the key differences between Traditional Commerce and E-Commerce with examples.
- 19. Trace out the security issues in online payment systems with examples.

 $(7 \times 5 = 35, Maximum ceiling 30 marks)$

PART C Answer any one question

- 20. Discuss the problems and prospects in Internet Advertising in modern era.
- 21. Elaborate on the different models in E-Commerce.

 $(1 \times 10 = 10 \text{ Marks})$

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2021 BCM5B09/BCC5B09 - Income Tax Law & Accounts

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

PART A

All questions can be attended. Each question carries 2 marks.

- 1. Who is an assessee?
- 2. Distinguish between previous year and assessment year
- 3. Define agricultural income
- 4. When a company is a resident?
- 5. What is meant by CII?
- 6. Write a note on HRA
- 7. What is perquisite?
- 8. What is recognized provident fund?
- 9. State any four taxable allowances
- 10. What is annual value?
- 11. What are the deductions allowed from annual value while calculating income from house property?
- 12. Define the tem business
- 13. Mention any two professional receipts
- 14. What is long term capital gain?
- 15. What is casual income?

 $(15 \times 2 = 30, Maximum ceiling 25 marks)$

PART B

All questions can be attended. Each question carries 5 marks.

- 16. Mr. X an Indian citizen went to America on 1st April 2020 for film shooting. He came back to India on 25th September 2020. He had to go again on 8th December 2020 and returned India on 15th February 2021. Determine his residential status for the assessment year 2021-22
- 17. Mr. X receives ₹192000 p.a as basic salary during the previous year. In addition, he gets ₹ 19200 p.a as DA forming part of salary for computation of retirement benefit, 7% commission on sales made by him (sale made by X during the relevant previous year is ₹ 86,000) and ₹ 24,000 p.a as house rent allowance. He, however, pay ₹ 21,500 p.a as house rent. Determine the quantum of rent allowance exempt from tax

- 18. Compute annual value of the house. Municipal value ₹ 1,50,000 Fair value ₹ 1,80,000 Standard rent ₹ 1,60,000 Actual rent ₹ 20,000 p.m Municipal tax paid by the owner 20% of M.V. Unrealized rent ₹ 40,000. Condition of rule 4 are satisfied
- 19. The following are the assets of Mr. A as on 1st April 2020(rate of depreciation 15%) Machinery (WDV) ₹ 3,00,000
 He purchased a car for ₹ 2,00,000 on 1st August 2020 and used in his business. The rate of depreciation on the car is 15%. Calculate depreciation for the assessment year 2021-22
- 20. S, the owner of three houses, sells a residential house in Chennai for ₹ 14,90,000 on May 23, 2020. This house was purchased by him on 1-4-1995 for ₹ 2,00,000. On May 30, 2020, he purchased a flat in Mumbai for ₹ 8,70,000 for the purpose of residence. On march 1st 2021, he sells the flat in Mumbai for ₹ 12,10,000. Compute capital gain arising on two transactions if CII for 2020-21 is 301 and 2001-02 was 100.
- 21. What are the different types of provident funds?
- 22. Distinguish between short term and long term capital assets
- 23. Mention various kinds of securities.

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

- 24. Explain any ten incomes exempt from tax
- 25. How to determine the residential status of an Individual?
- 26. Ms. Adithi is employed in Chennai in a public ltd company on an annual package salary of ₹ 10,00,000. The company gives the salary as follows

 Basic salary ₹ 7,00,000 Travelling allowance ₹ 20,000 Medical allowance ₹ 20,000 Special allowance ₹ 12,000 HRA ₹ 1,20,000 Employee's contribution to RPF paid by company ₹ 60,000 Company's contribution to RPF ₹ 60,000 Deposit to approved gratuity fund ₹ 8,000. Adithi lives in a rented house paying monthly rent ₹ 15,000. During the year he paid tax on employment ₹ 2,000. Compute taxable income.
- 27. Calculate income from other sources
 - (a) Winning from lottery ₹ 1,00,000
 - (b) Amount from race winning ₹ 35,000
 - (c) Gift received
 - (1) ₹ 20,000 as gift from his friend
 - (2) ₹ 1,00,000 as gift from his elder brother
 - (3) ₹ 1,40,000 as gift on his marriage
 - (4) ₹ 40,000 as gift from NRI friend
 - (5) ₹ 18,000 as gift from other friend

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2021

BCM5B07/BCC5B07 - Accounting for Management

(2019 Admission onwards)

Time: 2 1/2 hours

Max. Marks: 80

PART A All questions can be attended. Each question carries 2 marks.

- 1. Define Management Accounting.
- 2. What is Angle of Incidence?
- 3. What is Contribution?
- 4. What do you mean by CVP analysis?
- 5. What do you mean by Cash Flow Statement?
- 6. What do you mean by financing activities?
- 7. What is statement of changes in financial position?
- 8. Write two limitations of fund flow statement.
- 9. What is capital gearing ratio?
- 10. Write formula for calculating long term Debt Equity ratio.
- 11. What are Activity ratios?
- 12. Define fund flow statement.
- 13. What is trend analysis?
- 14. Calculate Current ratio from the following information's.

Current asset ₹52,000

Fixed Asset ₹ 1,50,000

Current liabilities ₹ 22,000

Fixed Liabilities ₹ 70,000

15. State any Two objectives of Management Accounting.

 $(15 \times 2 = 30)$, Maximum ceiling 25 marks)

PART B

All questions can be attended. Each question carries 5 marks.

- 16. Briefly explain the various classification of accounting Ratios.
- 17. From the following calculate:

a) P/V ratio

b) BEP

c)Margin of safety

d) Sales required to earn a Profit of ₹75,000

Sales

₹ 6,25,000

Fixed Cost

₹ 1,25,000

Variable cost

₹3,75,000

- 18. What are the recent trends in Management reporting?
- 19. Explain the Scope of Management accounting.
- 20. From the following Balance Sheet of KP Ltd for the year ended 31st March 2021. Prepare Common Size Balance Sheet.

KP LTD

Balance Sheet as on 31st March 2021

Liabilities	Amount	Asset	Amount
Share capital 8% Debentures Profit and Loss A/C Creditors Proposed Dividend Provision for tax	50,000 20,000 12,000 8,000 6,000 4,000	Goodwill Plant & Machinery Stock Debtors Cash at bank Cash in hand	10,000 40,000 15,000 20,000 9,000 6,000
Total	1,00,000	Total	1,00,000

21. You are given the following information

Current ratio 2:1

Liquid Ratio 1.5:1

Working capital ₹ 20,000

Calculate.

a) Current asset

b) Liquid asset

c) Current liabilities

d) Value of stock

22. The following information relates to ABC LTD. You are required to calculate Closing stock.

Cost of goods sold ₹ 1,60,000

Stock turnover ratio 5 times

Closing stock is ₹ 5,000 more than opening stock

23. From the following balance sheet as on 31st December 2020 and 2021, you are required to prepare a statement of changes in working capital for 2021.

Balance Sheet

Liabilities	2020	2021	Assets	2020	2021
Share capital	2,50,000	3,00,000	Plant and machinery	2,70,000	3,65,000
Reserves and surplus	40,000	70,000	Long term Investment	1,00,000	50,000
Debentures	1,50,000	75,000	Debtors	75,000	1,00,000
Creditors	1,80,000	2,50,000	Stock	1,20,000	1,00,000
Outstanding Expenses	35,000	25,000	Cash and bank	60,000	85,000
			Preliminary expenses	30,000	20,000
	6,55,000	7,20,000		6.55,000	7,20,000

 $(8 \times 5 = 40, Maximum ceiling 35 marks)$

PART C Answer any two questions

24. Following information relates to two products produced by a company

	Product A		Product B
	₹		₹
Selling price	20		15
Direct materials	7		6
Direct Labour	6		3
Variable overheads	2		3
Fixed overheads		₹ 1200	

Following Sales Mixes are considered

- a) 250 units of A and 150 units of B
- b) 200 units of A and 200 units of B
- c) 150 units of A and 250 units of B

Recommend which Sales Mix should be adopted

25. What do you mean by financial statement analysis? Explain the tools used in financial statement analysis. What are the limitations of financial statement analysis?

26. From the following Balance Sheet of Abin Ltd. Prepare a fund flow statement.

Balance Sheet

Liabilities	31-3-2020	31-3-2021	Assets	31-3-2020	31-3-2021
Equity Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Pref. Capital	1,50,000	1,00,000	Land & Buildin	g 2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P&L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	B/R	20,000	30,000
B/P	20,000	16,000	Cash	15,000	10,000
Provision for Tax	40,000	50,000	Bank	10,000	8,000
	6,77,000	8,17,000	<u> </u>	6,77,000	8,17,000

Additional Information.

- 1. Depreciation of ₹ 10,000 and ₹ 20,000 have been charged on Plant and Land and building respectively in 2021.
- 2. An interim dividend of ₹ 20,000 has been paid in 2021
- 3. Income tax of ₹ 35,000 has been paid in 2021.
- 27. From the following particulars, prepare the Balance sheet of XLTD, which has only one class of share capital. The term turnover refers to cost of sales and the term stock refers to closing stock.

Sales for the year ₹	20,00,000		
G/P Ratio	25%		
Current Ratio	1.5		
Acid test ratio	1.25		
Stock turnover ratio	15		
Debtors collection period	1 ½ Months		
Turn over of fixed assets	1.5		
Ratio of reserve to share capital	1/3		
Fixed Assets to Net worth	5/6		