4

1B5N25004 (Pages : 2) Reg. No:.........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM CA Degree Examination, November 2025

BCC5B10 – Computer Applications in Business

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A

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

1. What is ALU?
2. List the features of the internet in business.
3. What are the peripherals of a computer?
4. What is navigation?
5. What are web standards?
6. What is a website?
7. List out the HTML ordered lists.
8. Which tag is used to add style, size, and color to the text on a website?
9. Discuss the core attributes in HTML.
10. State the properties of electronic cash.
11. What is shared hosting?
12. What do you mean by POS terminal?
13. What is a digital certificate?
14. What is a Trojan horse?
15. What is C2C?

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B

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

16. Explain different types of internet access.
17. Discuss the features of social network sites.
18. Explain elements of web design.
19. Describe the various types of electronic payments used in E-commerce.
20. Give the basic structure of an HTML document.
21. Describe the e-commerce process.
22. Explain different types of security threats in online payment.
23. What are the different types of biometric identification schemes?

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. Define social media. Discuss its use in the business field.
25. Explain different models of e-commerce transactions.
26. What do you mean by HTML lists? Explain different types of HTML lists.
27. Discuss various measures used for managing the security issues on the internet and e-commerce.

(2 x 10 = 20 marks)

1B5N25005 (Pages : 2) Reg. No:..........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM CA Degree Examination, November 2025

BCC5B11 – Business Information System

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A

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

1. Define information technology.
2. What is audio conferencing?
3. What is tacit knowledge?
4. What is a programmed decision?
5. What is atomicity in a Transaction Processing System?
6. Explain Decision Support Systems.
7. What is attribute?
8. What is redundancy in DBMS?
9. Write a short note on DDL.
10. What is a foreign key in DBMS?
11. Write a short note on the object-oriented database model.
12. Define Enterprise Resource Planning (ERP)
13. What is the big bang approach to ERP implementation?
14. What is MRP ?
15. List out the advantages of Business Process Reengineering.

(15 x 2 = 30, Maximum ceiling 25 marks)

PART B

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

16. Explain the relation between MIS and other academic disciplines.
17. Give the characteristics and capabilities of a decision support system.
18. Explain the important methods used for transaction processing.
19. What are the important components of DBMS?
20. Differentiate between candidate key and super key.
21. Explain various ERP implementation methodologies.
22. Discuss the issues and challenges in the implementation of ERP.
23. Explain the need and objectives of Business Process Reengineering.

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. Define communication technology. Explain different communication devices.
25. What is an Executive Information System? Explain its features, components, and benefits.
26. Discuss the different models of database management systems.
27. What is ERP, and how will it help businesses?

(2 x 10 = 20 marks)

1B5N25006 (Pages :1) Reg. No:.........................6

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM CA Degree Examination, November 2025

(Open Course)

BCC5D01 – E- Commerce

(2022 Admission onwards)

Time: 2 hours Max. Marks : 60

Part A – Short Answer Questions (2 marks each)
(Answer any 10. Each question carries 2 marks.)

1. Define E-Commerce.
2. What is Encryption?
3. Mention two challenges of E-Commerce.
4. Define Supply Chain Management (SCM).
5. What are the components of a corporate website?
6. Write a short note on portals.
7. Define Internet Advertising.
8. What is E-Cash?
9. Differentiate between E-Commerce and E-Business.
10. Give two examples of E-commerce platforms.
11. What do you mean by a prepaid payment system?
12. Write a short note on Unified Payments Interface (UPI).

(12 X 2 = 24; Maximum ceiling = 20 marks)

Part B – Short Essay Questions (5 marks each)
(Answer any 6. Each carries 5 marks.)

13. Explain the features and benefits of EDI.
14. Differentiate between B2B and B2C business models with examples.
15. Discuss the limitations of Internet Advertising.
16. Explain the role of search engines in E-Commerce marketing.
17. Describe debit cards and smart cards as payment instruments.
18. What are the common security threats in electronic payment systems?
19. Write a note on Buy Now Pay Later (BNPL) as a recent development in online payments.

(7 × 5 = 35; Maximum ceiling = 30 marks)

Part C – Essay Questions (10 marks each)
(Answer any 1. Each carries 10 marks.)

20. Discuss the challenges and opportunities of implementing E-Commerce in India.
21. Explain various types of biometric authentication systems used in E-Payments and evaluate their effectiveness.

(1 × 10 = 10 marks)

31

1B5N25031 (Pages : 3) Reg. No:.........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B07/BCC5B07 - Accounting for Management

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

PART A

All questions can be attended. Each question carries 2 marks

1. What do you mean by management accounting?
2. State any two features of management accounting?
3. Define marginal costing?
4. What is P/V Ratio?
5. What is angle of incidence?
6. What is cash flow statement?
7. What do you mean by operating activities?
8. What is fund from operation?
9. Define fund.
10. What is Margin of safety?
11. What is meant by stock turnover ratio?
12. What is liquid ratio?
13. What you mean by external analysis?
14. What are financial statements?
15. Who is management accountant?

(15 x 2 = 30, ceiling 25 marks)

PART B

All questions can be attended. Each question carries 5 marks

16. How does Management accounting differ from Financial Accounting?
17. What are the different types of financial analysis?
18. What are Accounting Ratios? List out important ratios and their significance in financial analysis?

19. Rearrange the figures suitable for analysis and calculate

A) Gross profit ratio B) operating profit ratio C) operating ratio

D) Net profit ratio

To Cost of sales	12,96,000	By net sales.	18,00,000
To Administration expense	1,24,000	By Non operating profit	30,000
To Selling and distribution expense	92,000		
To Non operating expense	18,000		
(loss on sale of investment)			
To Provision for tax	1,20,000		
To Net profit	1,80,000		
	18,30,000.		18,30,000

20. State the uses of CVP analysis?

21. Distinguish between fund flow statement and balance sheet.

22. From the following two Balance sheet, prepare a schedule of changes in working capital.

	31/12/2024	31/12/2024
Capital and liabilities:		
Share capital	2,00,000	2,50,000
Trade creditors	70,000	45,000
Retained earnings	10,000	23,000
	2,80,000	3,18,000
Assets:		
Cash	30,000	47,000
Debtors	1,20,000	1,15,000
Stock-in-trade	80,000	90,000
Land	50,000	66,000
	2,80,000	3,18,000

23. From the following, find out:

(a) P/V Ratio (b) BEP (C) Net profit for the sale of Rs. 300000

(d) Required sale for the net profit of Rs. 70000

Sales	2,00,000
Variable cost	1,50,000
Fixed cost	15,000

(8x5 = 40, Ceiling 35Marks)

PART C

Answer any two questions.
Each carries 10 marks.

24. Any Form of accounting which enables a business to be conducted more efficiently can be regarded management accounting. Explain bringing out clearly how management accounting helps management.

25. The Following information relating to a company are given:

    Current Liabilities Rs 50,000

    Current Ratio 2.5:1

    Liquid Ratio 1.25:1

    Calculate

    a)Current Assets, b) Liquid Assets, c) Working Capital, d). Stock,

26. What you mean by Fund Flow Statement? State its objectives, importance and limitations?

27. Prepare Fund flow statement from the following details:

	31.12.23	31.12.24
Cash	20,000	25,000
Accounts receivable.	24,000	27,000
Inventories.	31,000	32,000
Other Assets	8,000	7,000
Fixed Assets	50,000	58,000
Total	1,33,000	1,49,000
Accumulated depreciation	21,000	25,000
Accounts payable.	20,000	21,000
Long term debt	14,000	13,000
Equity capital.	50,000	53,000
Retained earnings	28,000	37,000
Total	1,33,000	1,49,000

Adjustments:

1. Fixed Assets costing Rs.12000 were purchased for cash
2. Fixed Assets (original cost Rs 4000 accumulated depreciation Rs 1500) were sold for Rs 2000.

   Depreciation for the year 2021 amounted to Rs 5500 duly debited to profit and loss account
3. Dividend paid amounted to Rs.5000

(10 x 2=20Marks)

1B5N25032 (Pages : 2) Reg. No:..............................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B08/BCC5B08 - Business Research Methods

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

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

1. Define business research. Why is it significant?
2. What is a variable in research? Give an example.
3. What is meant by experimental research design?
4. Differentiate between internal and external validity in research (any one point).
5. Name any two methods of collecting primary data.
6. Define observation method with one example.
7. Give any two points to consider when constructing a questionnaire.
8 What is meant by sampling method?
9. Name two types of probability sampling techniques.
10. What is meant by data processing in research?
11. Define coding in the context of data handling.
12. What is a frequency table? Mention one use.
13. Define an index number.
14. What is a null hypothesis?
15. Mention two characteristics of a good hypothesis.

(15 x 2 = 30, Maximum ceiling 25 marks)

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

16. Explain the role of theory in business research and its importance in theory building.
17. Define research design and explain its importance in business research.
18. What are the major differences between primary data and secondary data?
19. What is a schedule in research? How does it differ from a questionnaire?

20. Describe the key stages of data processing and their significance in research.

21. What is the difference between qualitative and quantitative data analysis? Explain with examples.

22. What are the key features of business research?

23. Describe any two graphical methods used to present research data.

(8x5 = 40, Maximum ceiling 35 marks)

PART C
Answer any two questions

24. Outline the format of a research report. Explain the purpose of chapterisation and the contents typically included in each chapter.

25. Discuss the concepts of editing, coding, and data entry. How do they contribute to data accuracy and analysis?

26. Describe the stages in the business research process. Explain each step with suitable examples.

27. Explain internal and external validity. How can a researcher enhance both in a research study?

(2x10 = 20 Marks)

1B5N25033 (Pages : 4) Reg. No:.........................

Name: ....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fifth Semester BCOM/BCOM CA Degree Examination, November 2025

BCM5B09/BCC5B09 - Income Tax Law & Accounts

(2022 Admission onwards)

Time: 2 ½ hours Max. Marks : 80

Part A

Answer all questions. Each question carries two marks

1. What is annual value?
2. Explain maximum marginal rate of tax.
3. Who is deemed assessee?
4. Explain the treatment of additional depreciation of Plant and Machinery.
5. Explain total income.
6. What is the indexed cost of improvement?
7. What is grossing up of interest?
8. What do you mean by self-occupied property?
9. What is casual income?
10. Distinguish between assessment year and previous year.
11. What is long-term capital asset?
12. What are less tax securities?
13. What is bond washing transaction?
14. What is statutory provident fund?
15. Compute the residential status of Mr. Suyra Kumar Yadav, he left for USA on 10th March,2022 after having lived in India for 20 years. He returned to India on 10th September 2024.

(15*2=30 Maximum Ceiling 25)

Part B

Answer any four questions. Each question carries five marks

16. What is entertainment allowance? How do you calculate deduction in case of government employee?

17. Write a detailed note on agricultural income.

18. Describe any ten items of income which can be included under the head 'income from other sources'

19. What do you understand by the term capital gains used in the Income Tax Act? What are the rules regarding exemptions of capital gains?

20. Mr. R. retires from a company on 4th January, 2025 after serving 16 years. At the time of retirement his basic salary was ₹ 88,000 per month and he was also entitled to dearness allowance of ₹ 16,000 per month. On the retirement he received ₹ 12,00,000 as gratuity. He is covered under the Payment of the Gratuity Act. Compute the taxable amount of gratuity.

21. An assessee ,Mr.A' had purchased 500 shares of total face value of ₹ 5,000 for ₹ 8,540 in May 2006. He received 100 bonus shares of the value of ₹ 10 each from the same company in May, 2024. He sold the original 500 shares on 1-6-2024 for ₹ 60,000. For the Assessment Year 2025-26 compute capital gains of Mr. A.

    The cost inflation indices are: 2006-07—122, 2024-25—363.

22. From the following particulars submitted by Shri Ram Kumar, compute his income from other sources for the Assessment Year 2025-26:

    (1) As Director of X Co. Ltd., he received ₹ 12,000 p.m. as salary

    (2) He was also a Director in another company from which he received ₹ 13.000 as Director's fee.

    (3) Interest received on deposits with a Co-operative Bank Ltd. ₹ 2,000.

    (4) Dividends received from a foreign company ₹ 6,000.

    (5) Received Winnings from lottery ₹ 24,500.

    (6) Income from agriculture in England ₹ 78,000.

    (7) Honorarium for delivering lectures in a registered society ₹ 1,200.

23. Mr. Ram owns a house property. During the previous year it was let out to a tenant on a monthly rent of ₹ 7,000.

He claimed the following expenses:

(i) Municipal taxes paid ₹8,000.

(ii) Expenses for the recovery of rent ₹ 600.

(iii) Maintenance allowance paid to the step-mother ₹ 12,000 annually which was a charge on the property according to his father's will.

The house remained vacant for one month during the previous year.

Compute the income from house property for the Assessment Year 2025-26. Municipal tax paid by the owner ₹ 25,000 and by the tenant ₹ 25,000.

(8*5=40 Maximum Ceiling 35 Marks)

Part C

Answer any two questions. Each question carries 10 Marks

24. How is residence of assesses determined for income tax purposes? Explain the incidence of residence on tax liability.

25. Explain the exempted income with examples.

26. Mr. X is an employee of a company. He supplies you following particulars of his income:

Basic salary ₹ 20000 p.m.

DA 50 % of salary (50 % of DA enters into pay for service benefits)

Marriage allowance ₹ 600 p.m.

Education allowance ₹ 270 p.m. (allowance @ 90 p.m. per child)

Bonus one month's salary

Entertainment allowance ₹ 1,200 p.m.

He and his employer contribute @ 16% of salary to R. P. F.

He is provided rent-free house owned by employer in city (population11 lakh).

He is also in receipt of medical allowance of ₹ 300 p.m.

Amount spent on medicines ₹ 4,500 during the year. Compute his income from salary for the Assessment Year 2025-26.

27. Shri. Om is a cloth merchant. From the following P/L A/c for the year ended 31st March 2025, compute his income from business and his gross total income for the AY 2025-26

To Salaries & Wages	15000	By Gross Profit	270000
To Domestic Expenses	2000	By Dividend from UTI	4000
To Rent, Rates Taxes	4000	By Rent from let out house	10000
To TDS on interest	500		
To Income Tax	1200		
To Postage Charges	1500		
To Donation	2500		
To Life Insurance Premium	2000		
To Audit Fees	1500		
To Bad Debts Reserve	1800		
To Bad Debts	2500		
To Depreciation	5000		
To Net Profit	244500		
	284000		284000

Other Information:

(a) Rent and Taxes include ₹ 2000 paid as Municipal Tax on house let out.

(b) Permissible Depreciation was ₹ 4000

(2x10=20)