



QP CODE: 19102527



19102527

Reg No : .....

Name : .....

**BCOM DEGREE (CBCS ) EXAMINATION, OCTOBER 2019**

**Fifth Semester**

**Complementary Course - CO5CMT07 - E- COMMERCE**

B.Com Model II Finance & Taxation ,B.Com Model II Logistics Management ,B.Com Model II Marketing ,B.Com Model II Travel & Tourism ,B.Com Model III Taxation ,B.Com Model III Travel & Tourism,B.Com Model III Office Management & Secretarial Practice

2017 Admission Onwards

6CDF1CA3

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What is meant by Electronic Selling?
2. Mention three functions of E - Commerce.
3. What is E - Business?
4. What are the types of EDI?
5. Define ERP.
6. Define e-governance.
7. What are Payment Gateways ?
8. What is Privacy risk ?
9. What are logical threats ?
10. What is considered as act of Cyber Terrorism ?
11. List out the design layout components of a good e-commerce website.
12. Define e-CRM.

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*

13. What are the salient features of E - Commerce?





14. Give a note on C2C E - Commerce.
15. What are the advantages of e-publishing ?
16. What is e-marketing ? What are the e-marketing techniques ?
17. Explain the different types of smart cards.
18. What are the major threats faced by customers ?
19. What are the major protocols that have bearing on E Commerce transactions ?
20. Explain Search engine optimisation in E-commerce.
21. Explain Supply chain management.

(6×5=30)

### **Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the different types of E -Commerce models.
23. Explain e-marketing.
24. Discuss the consumer protection measures in India for e commerce.
25. Explain Website development and the ways to create websites.

(2×15=30)





QP CODE: 19102506



19102506

Reg No : .....

Name : .....

**BCOM DEGREE (CBCS ) EXAMINATION, OCTOBER 2019**

**Fifth Semester**

**Core Course - CO5CRT15 - ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistics Management,B.Com Model II Marketing,B.Com Model II Travel & Tourism,B.Com Model III Computer Applications,B.Com Model III Office Management & Secretarial Practice,B.Com Model III Taxation,B.Com Model III Travel & Tourism,B.Com Model I Finance & Taxation,B.Com Model I Co-operation,B.Com Model I Computer Applications,B.Com Model I Marketing,B.Com Model I Travel & Tourism

2017 Admission Onwards

CE22BB1F

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What is an environment?
2. What do you mean by natural resources?
3. What is afforestation?
4. What do you mean by land resources?
5. What are the indirect values of biodiversity?
6. List out the causes of soil pollution.
7. What is green marketing?
8. what is green entrepreneurship?
9. Mention some of the green banking products
10. What is RTI Act 2015?
11. What is information by severance?
12. What are the Civil and political rights as per the universal declaration of Human Rights?

(10×2=20)





**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Explain the effect of over utilization of water resources.
14. Explain the effect of mineral extraction on society.
15. Explain the merits and demerits of solar energy.
16. Explain the causes of solid wastes.
17. Explain the benefits of Environment (Protection) Act.
18. Write a note on public awareness and environmental policy and programmers.
19. Write a short essay on environmental audit and its scope and importance.
20. Write a note on the right to access information in the case of Government dealing and related services.
21. Explain ECOSOC.

(6×5=30)

**Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. What are the different types of ecosystem?
23. What are the problems of resettlement and rehabilitation of people? Illustrate with cases.
24. Write an essay on green marketing
25. Critically evaluate Human Rights protection activities for vulnerable groups in India.

(2×15=30)





QP CODE: 19102508



19102508

Reg No : .....

Name : .....

**BCOM DEGREE (CBCS ) EXAMINATION, OCTOBER 2019**

**Fifth Semester**

**Optional Core - CO5OCT01 - INCOME TAX- I**

B.Com Model II Finance & Taxation, B.Com Model III Taxation, B.Com Model I Finance & Taxation

2017 Admission Onwards

70D012F1

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. What is CBDT?
2. How to determine the residential status of a company?
3. Give the five heads of income?
4. How far children education allowance is exempt from tax?
5. What is perquisites according to section 17(2)?
6. Explain profit in lieu of salary.
7. What is the treatment for composite rent received ?
8. When can the municipal taxes be deducted?
9. What is cash system of accounting?
10. What is meant by tea development account?
11. What is meant by additional depreciation?
12. What do you mean by deemed profits?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries 5 marks.*

13. Distinguish between total income and gross total income ?
14. Define Assessee





15. Income tax is charged on the income of the Previous year ,Do you full agree with this statement ?  
If not ,what are the exemptions?
16. The particulars of income of Mr.Naresh who is resident and not ordinarily resident for the Assessment Year 2019-20 are given below. Compute his Gross Total Income.
- i. Profit from business in USA, received in India - 1, 50,000
  - ii. Income from house property in USA, deposited there - 60,000
  - iii. Income from agriculture in Srilanka, received in India - 70,000
  - iv. Past untaxed foreign income brought to India during the previous year 2018-19 - 120,000
  - v. Profit from business in UK controlled from India but deposited in a bank account in UK -50,000
17. Explain the tax treatment of provident funds.
18. What are the exemptions regarding Income From House property?
19. How is vacancy dealt with while computing IFHP?
20. Write a note on deductions expressly disallowed from business.
21. Write the rules for deduction under sec 43.

(6×5=30)

### Part C

*Answer any two questions.*

*Each question carries 15 marks.*

22. State the fully exempted incomes.
23. Mr.Arun is an employee in a public limited company in Madurai . He received following benefits from the company,during the year 2018-19
- a) Salary Rs.7,00,000.
  - b) Bonus Rs.1,40,000
  - c) Free gas,electricity and water.etc (actual bill paid by the company) Rs.30,000.
  - d) i) Flat at concessional rate ( for ten months Rs.32,000 per month) Rs.3,20,000.  
ii) Hotel rent paid by employer ( for two months) 80,000.  
iii) Rent recovered from employee Rs.50,000  
iv) Cost of furniture 2,00,000 .
  - e) Large car with driver (salary of driver Rs.5,000 per month).
- Compute income from salary for the Assessment Year 2019-20.
24. Mr.X is the owner of a house at Chennai, particulars in respect of which for the year ended 31 st March,2019 are as below: 1. Actual Rent received Rs. 4,500 2. Municipal Valuation Rs 4,200 3. Total Municipal tax paid 630 4.Municipal tax paid by Mr.X Rs. 420 5.Municipal tax paid by the tenant Rs 210 6.Interest on Loan is taken for renewing the house Rs 150 7.Unrealised rent allowed





in the Assessment Year 2015-16 recovered during the year Rs.2,000 Compute income from house property.

25. The following is the profit and Loss account of M/s Ravi & Sons for the year ended on 31 st March, 2018. Compute his taxable income from business for that year.

Opening Stock	1,50,000	Sales	18,00,000
Purchase	12,00,000	Closing Stock	2,00,000
Salary	2,00,000	Gift from Father	1,00,000
Rent	60,000	Sale of Car	1,70,000
Repairs of Car	30,000	Income Tax Return	30,000
Wealth Tax	20,000	Medical Expenses	30,000
Depreciation on car	30,000	Advance Income tax paid	10,000
General Expenses	1,00,000	Profit for the year	4,70,000

Additional information:

- Mr. Ravi & Sons carries on his business in rental premises, 1/2 of which used as his residence.
- Mr. Ravi& Sons bought a car during the year for 2,00,000. He charged 15% depreciation on the value of car. The car was sold during the year for 1,70,000. The use of car was 1/4 for personal purpose.
- Medical expenses were incurred during sickness of Mr. Ravi & Sons for his treatment.
- Salaries includes 2,500 per month on account of driver's salary for 10 months.

(2×15=30)





QP CODE: 19102410



19102410

Reg No : .....

Name : .....

**UNDERGRADUATE (CBCS) EXAMINATION, OCTOBER 2019**

**Fifth Semester**

(Offered by the Board of Studies in Computer Science)

**Open Course - CS5OPT01 - INFORMATICS AND CYBER ETHICS**

2017 Admission Onwards

350EE54C

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Which are the different Classes of IP Address?
2. How a computer is identified in Intranet?
3. What is Boolean searching ?
4. List the basic steps for creating cyber presence
5. Define the term MOODLE
6. What are the different types of patent ?
7. List the different types of plagiarism
8. Define FSM in free software
9. What is "blogging" ?
10. What is meant by spamming?
11. What is virtual community?
12. What is e-governance?

(10×2=20)

**Part B**

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Write down the importance of informatics.
14. Discuss the importance of sockets and RPC in communication.







15. What is URL? How can we create hyperlink?
16. Explain how internet work as a knowledge repository
17. Explain guarantee
18. "Cyber Ethics is the study of moral,legal issues involving cyber technology".Comment.
19. "Many persons who attempt to quit internet are experiencing withdrawal symptoms".What are those symptoms?
20. What is meant by eco friendly approach?
21. Over use of digital technology is a bad habit. Explain

(6×5=30)

**Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the use of IT in teaching and learning.
23. What are the considerations in purchasing of technology ?
24. What are Cyber Crimes specific to india? Give a brief description of Cyber security and privacy
25. Is information overload an arising problem? Explain

(2×15=30)





QP CODE: 19102505



19102505

Reg No : .....

Name : .....

**BCOM DEGREE (CBCS ) EXAMINATION, OCTOBER 2019**

**Fifth Semester**

**Core Course - CO5CRT14 - COST ACCOUNTING - 1**

(Common to B.Com Model II Computer Applications ,B.Com Model II Finance & Taxation,B.Com Model II Logistics Management,B.Com Model II Marketing,B.Com Model II Travel & Tourism,B.Com Model III Computer Applications,B.Com Model III Office Management & Secretarial Practice,B.Com Model III Taxation,B.Com Model III Travel & Tourism,B.Com Model I Finance & Taxation,B.Com Model I Co-operation,B.Com Model I Computer Applications,B.Com Model I Marketing,B.Com Model I Travel & Tourism)

2017 Admission Onwards

1386F8FD

Maximum Marks: 80

Time: 3 Hours

**Part A**

*Answer any **ten** questions.*

*Each question carries 2 marks.*

1. Define Cost.
2. What is Joint Cost?
3. What is Job costing?
4. What is Double Bin system?
5. What is material cost accounting ?Explain its objectives.
6. What is Simple average price method ?
7. What is Group bonus system?
8. From the following particulars, find the amount of cash required for payment of wages in a factory for a particular month

Wages for normal hours worked	20500
Wages for overtime	2200
Leave wages	2700
Deduction of employee's share to State insurance	500
Employee's contribution to provident fund	1600
House rent is to be recovered from 30 employees at 20 per month	

9. What do you mean by variable overhead?Give examples
10. Define cost allocation & cost apportionment





11. List out the factors to be considered while selecting a suitable method of overhead absorption.
12. State briefly the treatment of under or over absorption of overheads while reconciling costing profits with financial profits.

(10×2=20)

**Part B**

*Answer any six questions.*

*Each question carries 5 marks.*

13. Discuss the advantages of cost control.
14. After inviting tenders ,two quotations are received as follows a) Rs 1.20 per unit b) Rs 1.10 per unit ,plus Rs 3000 fixed charges to be added irrespective of units ordered . Advise with your arguments with whom order should be placed and what quantity is to be ordered. The following additional information may be of interest : Present Stock 35000 units Average monthly requirements 10,000 units Maximum level 80,000 units Minimum level 30,000 units Sales tax problem may be ignored
15. What are the objectives of payroll?
16. Explain the suitability of Time wage system
17. *“Overhead which is common to two or more dept. or cost centres are required to be apportion among these depts. It has to be made on some equitable basis” Explain the important bases for apportionment of overhead.*
18. K Ltd has 3 production departments A,B and C and 2 service departments D and E Following figures are extracted from the records of the company  
 Rent and rates – Rs 5000  
 Indirect wages – Rs 1500  
 Depreciation of machinery—Rs 10000  
 General lighting --- Rs 600  
 Power --- Rs1500  
 Sundries --- Rs 10000

Following further details are available:

	A	B	C	D	E
Floor space (sq.metres)	2000	2500	3000	2000	500
Light points	10	15	20	10	5
Direct wages	3000	2000	3000	1500	500
H P of machines	60	30	50	10	--
Value of machinery	60000	80000	100000	5000	5000

Apportion the costs to various departments on the most equitable basis by preparing a primary distribution summary





19. The following particulars relate to a machine working in a manufacturing department for one month.
- Rent and rates per month – Rs 6000
  - Lighting per month ---Rs 2750
  - Supervisor’s charges per month – 4000
  - Wages of the machine operator per month –Rs2000
  - Insurance of machine per annum – Rs3000
  - Depreciation of the machine per annum ---Rs9000
  - Repairs and maintenance of machine per annum RS3600
  - Power used per hour – 5 units @ Rs 4
  - Lubricants, cotton waste etc per month Rs 150
- The machine worked for 600 hours during the month. Calculate the composite machine hour rate
20. Explain the following terms. (1) Prime cost (2) Works Cost (3) Cost of Production (4) Cost of goods sold (5) Work-in-progress.
21. Prepare a model memorandum reconciliation account.

(6×5=30)

**Part C**

*Answer any two questions.*

*Each question carries 15 marks.*

22. What are the steps in installing a costing system?
23. The following particulars relate to a manufacturing company with 3 production departments X, Y and Z and 2 service departments S1 and S2 The following details are distributed to the departments as per primary distribution summary
- Dept X Rs18900
  - Dept Y Rs 22200
  - Dept Z Rs 8400
  - Dept S1 Rs 13500
  - Dept S2 Rs 9000
- The service dept cost are shared as follows:

	A	B	C	S1	S2
S1	40%	30%	20%	--	10%
S2	30%	30%	20%	20%	--

Find out the overhead of production departments on the basis of step ladder method

24. From the following information, calculate total cost and sales..Materials consumed-Rs.1,25,000; Wages Rs.75,000; Works on cost-50% of direct wages; Office on cost-30% of works cost; Selling on cost-20% of works cost; Selling and distribution overhead @ 10% of sales. Opening Work in progress:Rs.15,000; Closing Work in progress:Rs.5,000; Opening finished goods:Rs.5,000; Closing finished goods Rs.10,000. The firm earns a profit of 1/5th of cost.





25. Following are the particulars for the production of 1,20,000 toys of Hatfeels Co. Ltd. For the year 2019. Cost of Materials-Rs.2,75,000; Wages-1,50,000; Manufacturing expenses-Rs.1,15,000; Salaries-Rs.95,000; Rent & rates- Rs.45,000; Selling expense-Rs.32,000; General expense-Rs.10,000; Sales-Rs.9,00,000. The company plans to manufacture 40,000 mobile phones during 2019. You are required to submit a statement showing the price at which phones would be sold so as to show a profit of 15% on Selling price. Additional information: (a) Price of material is expected to rise by 10%. (b) Wages are expected to show an increase of 15% (c) Manufacturing expenses will rise in proportion to the combined cost of materials and wages. (d) Selling price will increase by 5%. (e) Other expenses will remain unaffected by the rise in output.

(2×15=30)

