

M.Com. DEGREE EXAMINATION NOVEMBER 2014
COMMERCE
THIRD SEMESTER

COURSE : ELECTIVE
PAPER : COMPUTER APPLICATIONS IN BUSINESS
TIME : 1 HOUR
MAX. MARKS: 40

THEORY
SECTION A

I Fill in the blanks: 5 x 1 = 5

1. By invoking _____ option, cash or bank ledger can be passed through Journal voucher
2. To copy all the groups from the source company to the destination company the _____ command is used.
3. Contra entries can be made to enter in the _____
4. _____ voucher is used to record the delivery of goods to customers.
5. To enter the opening balance of cash you should _____ the ledger and enter cash in hand as at the date of beginning of books.

II State whether the following statements are true or false: 5 x 1 = 5

6. User can specify a cost category to allow allocation of revenue items or non revenue items.
7. For testing independence of attributes in a contingency table, the correct test procedure is to use is ANOVA.
8. The residual of a regression line is always the difference between actual and estimated Y values
9. Intranet is a private network that is contained within an enterprise.
10. Ratio data is the highest level of measurement that has the requisite desirable properties and allows you to perform all basic arithmetic operations, including division and multiplication.

III Briefly Explain the Following Terms 10 x 1 = 10

1. Accounting voucher
2. Firewall
3. i-store
4. NEFT
5. Cyber crime
6. e-wallet
7. Digital signature
8. E-shopping
9. Encryption
10. Absolute cell reference

SECTION B

Answer any FOUR questions:

4 x5 =20

11. What are the security threats of Internet banking? Explain the various steps that could be considered to ensure safe online transactions.
12. Define E-commerce. What are the prospects and challenges for E-commerce in India?
13. What is called e-advertising? Explain how e-advertising has influenced online shopping.
14. Explain in detail the various consumer applications of E-commerce.
15. What is called online shopping? Explain in detail the various modes of payment in an online shopping.
16. What is called a ledger? Illustrate creation, alteration and deletion of ledgers with suitable examples.

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PRACTICAL – I
SECTION A

5 X 6 = 30

1. The sales data of an item in six shops before and after a special promotional campaign are as under.

Shops	A	B	C	D	E	F
Before campaign	55	45	38	52	50	46
After campaign	56	59	62	68	70	75

Can the campaign be judged to be a success? Test it at 5% level of significance. (SPSS)

2. A manufacturer of modem was trying to find out what variables influenced the purchase of a modem. Level of income was suggested as possible variable influencing the purchase of modem. A sample of 500 households was selected and the information obtained is classified as shown below. (SPSS)

Category	Modem	Do not have Modem
Low income group	10	80
Middle income group	60	40
High income group	90	20

Is there evidence from the above data that there is an association between ownership of modem and level of income?

3. Two samples are drawn from normal population. From the following data obtain the regression equations. (Excel)
- Estimate the value of sample 1 given the sample 2 value as 75.
 - Estimate the value of sample 2 given the sample 1 value as 45.

Sample 1	60	65	71	74	78	82
Sample 2	61	66	67	85	78	63

4. Fit a straight line trend to the following figures by the method of least squares. (Excel.)

Year	1995	1996	1997	1998	1999	2000	2001
Sales	50	60	65	63	68	70	72

5. Journalize in the books of Suresh. Cash in hand as on 1.1.2014 Rs 50,000.
- Cash withdrawn from bank Rs 17,000 on 5th Jan 2014.
 - Goods purchased from Mr Deepak on credit for Rs 13,000 on 10th Jan 2014
 - A cheque received from Divya for 5,000 is returned dishonored on 15th Jan 2014.
 - Withdrew Rs 9,000 by for private expenses on 20th Jan 2014.
 - Returned goods worth Rs 3,000 to Deepak on 25th Jan 2014.

SECTION B**2 X15 = 30****ANSWER THE FOLLOWING QUESTIONS:**

6. The following are the balances extracted from the books of Deepti Ltd on 31st December 2010. You are required to make the necessary closing entries and prepare
- Trading account
 - Profit and loss account
 - Balance sheet

Sundry Debtors	50,000	Bank over draft	5,000
Furniture	23,000	Bills payable	15,000
Plant and Machinery	30,000	Creditors	20,000
Land and Building	40,000	Capital	2,50,000
Interest	11,700	Sales	1,50,000
Insurance	12,800		
Repairs	13,200		
Rent	17,300		
Carriage In	12,000		
Opening stock	18,000		
Bills receivable	22,000		
Purchases	50,000		
Wages	18,000		
Salaries	22,000		
	3,40,000		3,40,000

- Closing stock is 45,000
 - Outstanding rent and carriage were Rs 5,000 and 3,000 respectively.
 - Interest was paid in advance Rs 1,000
 - Depreciation of plant and furniture @ 10% and 5% respectively.
 - Write off bad debts Rs. 2,000 and create a provision of bad debts @ 5% .
7. A firm is interested in determining whether the different methods of training its sales personnel show significant differences in their performance. Four salesmen were chosen and their sales performance in three batches were tested and the following results were obtained. Calculate two-way ANOVA from the following data.(Apply SPSS). State the hypotheses and the inference clearly.

Salesmen	Batch A	Batch B	Batch C
1	120	118	116
2	130	121	118
3	136	124	125
4	138	127	119

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086.
(For candidates admitted during the academic year 2011 – 2012 and thereafter)

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PRACTICAL – II
SECTION A **5 X 6 = 30**

1. Two laboratories A & B carry out independent estimates of fat content in ice-cream made by a firm. A sample is taken from each batch, halved, and the separated halves sent to the two laboratories. The fat content obtained by the laboratories is recorded below: (SPSS)

Batch	1	2	3	4	5	6
Lab A	70	80	75	55	85	65
Lab B	90	85	80	45	70	75

Is there a significant difference between the mean fat content obtained by the two laboratories A & B.

2. Calculate the coefficient of correlation by Karl Pearson’s method using EXCEL.

X	110	124	126	184	186	192
Y	120	136	138	186	180	188

3. Calculate the four yearly moving average from the following data and present the trend line. (Excel)

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
No. of employees	320	360	380	410	440	480	390	380	410	370

4. A controlled experiment was conducted to test the effectiveness of penicillin. Comment on the effectiveness of the penicillin drug using chi square test. Use SPSS

	Cured	Condition worsened	No effect	total
Treated with penicillin	400	80	120	600
Not treated with penicillin	240	60	100	400
Total	640	140	220	1000

5. Journalize in the books of Sunder. Cash in hand is Rs 60,000 as on 1.6.2014
- Cash deposited in bank Rs 12,000 on 5th June 2014.
 - Goods sold to Mr Vasanth on credit for Rs 20,000 on 10th June 2014.
 - A cheque received from Mr. Derrick for 7,500 is returned dishonored on 15th June 2014.
 - Withdrew Rs 5,000 by cheque for office expenses on 20th June 2014.
 - Mr. Vasanth returned goods worth Rs 2,000 on 25th June 2014.

SECTION B

ANSWER THE FOLLOWING QUESTIONS:

2 X 15 =30

6. The following are the balances extracted from the books of Varsha Ltd on 31st December 2012. You are required to make the necessary closing entries and prepare
- Trading account
 - Profit and loss account
 - Balance sheet

Opening stock	8,000	Capital	1,50,000
Bills receivable	12,000	sales	1,00,000
Purchases	40,000	Creditors	30,000
Wages	8,000	Bills payable	20,000
Salaries	12,000		
Sundry Debtors	40,000		
Furniture	13,000		
Plant and Machinery	20,000		
Land and Building	30,000		
Interest	1,700		
Insurance	2,800		
Repairs	3,200		
Rent	7,300		
Carriage In	2,000		
	2,00,000		2,00,000

- Closing stock is 25,000
 - Outstanding salaries and wages were Rs 5,000 and 3,000 respectively.
 - Insurance was paid in advance Rs 1,000
 - Depreciation of plant and furniture @ 10% and 5% respectively.
 - Write off bad debts Rs. 1,000 and create a provision of bad debts @ 5% .
7. Calculate two-way ANOVA from the following data. Test whether there is any significant difference between sales by the firm salesmen and in three different seasons. State the hypotheses and the inference clearly. (Apply SPSS)

SEASONS	SALESMEN			
	A	B	C	D
Summer	170	160	180	190
Winter	140	190	200	140
Monsoon	180	130	220	150
Autumn	210	160	190	170