SUBJECT CODE : 15CM/PE/CB14

M.Com. DEGREE EXAMINATION APRIL 2017
COMMERCE
FOURTH SEMESTER

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

SECTION – A

Answer All Questions

I Fill in the blanks   **(5 x1= 5)**

1. Contra entry is used when _____ and _____ accounts are involved
2. Using ODBC we can connect _____ and _____ in Tally
3. A firewall is _____
4. The Secure Electronic Transaction protocol is used for _____
5. EDIFACT is a standard for _____ E-Commerce

II Choose the correct answer   **(5 x1 – 5)**

6. Electronic Data Interchange is necessary in
   - a. B2C e-Commerce
   - b. C2C e-Commerce
   - c. B2B e-Commerce
   - d. Commerce using internet

7. By security in e-Commerce we mean (i) Protecting an organization's data resource from unauthorized access (ii)Preventing disasters from happening (iii) Authenticating messages received by an organization (iv) Protecting messages sent on the internet from being read and understood by unauthorized persons/organizations
   - a. i, ii
   - b. ii, iii
   - c. iii, iv
   - d. i, iii, iv

8. Encryption can be done
   - a. only on textual data
   - b. only on ASCII coded data
   - c. on any bit string
   - d. only on mnemonic data

9. A digital signature is
   - a. a bit string giving identity of a correspondent
   - b. a unique identification of a sender
   - c. an authentication of an electronic record by tying it uniquely to a key only a sender knows
   - d. an encrypted signature of a sender

10. The Secure Electronic Transaction protocol is used for
   - a. credit card payment
   - b. cheque payment
   - c. electronic cash payments
   - d. payment of small amounts for internet services

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III Explain the following terms   (5 x 1 = 5)

11. Electronic Purses
12. Crptography
13. Smart Card
14. Cyber crime
15. EPOS

IV State Whether the following statements are true or false   (5 x 1 = 5)

16. Firewall as part of a router program filters packets travelling from and to the intranet from the internet
17. Public key encryption method is a system which uses a set of public keys one for each participant in e-Commerce
18. An Enterprise resource planning system helps to integrate data flow and access to information over the whole range of a company's activities
19. Tally vault password help us to lock all voucher entries of the company
20. The residual of a regression line is always the difference between actual and estimated values

SECTION – B

Answer Any FOUR Questions   (4 x5 = 20)

21. Explain the risks associated with E-payment . What are the steps should be taken to ensure safe online transaction
22. What are the functional enhancement or features included into Tally ERP 9?
23. Explain the different types of information system
24. Explain any five E-Commerce strategies for the growth of the business
25. Briefly explain the components of E- Supply Chain
26. What is called e-advertising? Explain how e-advertising has influenced online shopping.

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TIME   :   2 HOURS   MAX. MARKS: 60

SECTION – A

Answer All Questions   **(3 x 10 = 30)**

1. You are required to calculate the following using EXCEL:
    a. Working capital turnover b. fixed asset turnover c. capital turnover
        The information available is as under
        Current asset: Rs.2,00,000 ; current liability: Rs.40,000
        Net fixed asset : Rs.2,50,000 ; sales : Rs. 5,00,000 ; cost of sales ; Rs. 4,00,000

2. A company which supplies its output on contract basis has a contract to supply 10,000
    units during 2014. The following were the budgeted expenses and revenue.

Materials (per unit)	Rs.15
Wages (per unit)	Rs.10
Works expenses (fixed)	Rs.40,000
(variable)	Rs. 4 per unit
General expenses (fixed)	Rs.60,000

    Profit is 20% on sale price.
    Prepare budget showing costs and profit for 6000 units

3. Estimate the relationship between the use of inputs and labour on productivity from
    the following data:

Productivity	15	18	16	20	24	27
Input	5	8	7	6	10	9
Labour	40	45	50	55	60	50

    i.   What will be the productivity if inputs will be 12 and labour 65?
    ii.   Compute the coefficient of multiple determinations.

Section – B

Answer All questions   **(2 x 15 = 30)**

4. Following is the trial balance of Navin & Co. as on 31st March, 2015

	Rs.	Rs.
Capital Account		80,000
Drawing Account	6,000	
Stock(1.4.2006)	45,000	
Purchases	2,60,000	
Sales		3,10,000
Furniture	10,000	
Sundry Debtors	40,000	
Freight and Octroi	4,600	
Trade expenses	500	
Salaries	5,500	

Rent	2,400	
Advertising expenses	5,000	
Insurance Premium	400	
Commission		1,300
Discount	200	
Bad Debts	1,600	
Provision for Bad Debts		900
Creditors		20,000
Cash in hand	5,200	
Bank	5,800	
Goodwill (at cost)	20,000	
	4,12,200	4,12,200

Adjustments:
  (a) Stock on 31st March, 2015 was valued at Rs. 53,000
  (b) Salaries have been only for 11 months
  (c) Unexpired insurance included in the figure of Rs. 400 appearing in trial balance is Rs. 100
  (d) Commission earned but not yet received amounting to Rs. 122 is to be recorded in books of account
  (e) Provision for bad debts is to be brought upto 3% of sundry debtors.
  (f) Manager is to be allowed a commission of 10% of net profits after charging such commission
  (g) Furniture is depreciated @ 10% per annum .
  (h) Only 1/4th of advertising expenses are to be written off.
  Prepare trading and profit and loss account for the year ended 31st March, 2015and balance sheet as on that date.

5. The following is the Balance sheet of XYZ Ltd as on 31.03.1999 and 31.03.2000:

Liabilities	1999	2000	Assets	1999	2000
Share Capital	4,50,000	4,50,000	Fixed Assets	4,00,000	3,20,000
General reserve	3,00,000	3,10,000	Investments	50,000	60,000
P/L A/C	56,000	68,000	Stock	2,40,000	2,10,000
Mortgage Loan	-	2,70,000	Sundry Debtors	2,10,000	4,55,000
Sundry Creditors	1,68,000	1,34,000	Bank	1,49,000	1,97,000
Provision for Tax	75,000	10,000			
Total	10,49,000	12,42,000	Total	10,49,000	12,42,000

Additional Information:
  (a) Investment costing Rs.8000 were sold during the year for Rs. 8500 and further investments were purchased during the year for Rs.18000
  (b) The Net profit for the year was Rs.62000, after charging depreciation on fixed assets Rs.70000 and Provision for taxation Rs.10000 for the year.
  (c) During the year, part of fixed assets costing Rs.10000 was disposed for Rs. 12000 and the profits is included in P/L a/c
  (d) Dividend paid during the year amounted to Rs.40000
Using EXCEL Prepare a statement of sources and application of funds for the year ended 31.03.2000. also prepare (i) Statement of changes in working capital (ii) Funds from Operation (iii) Fixed Asset A/C (iv) Investments A/C (v) Provision for Taxation A/C.

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TIME   :   2 HOURS   MAX. MARKS: 60

SECTION – A

Answer All Questions   **(3 x 10 = 30)**

1. From the following information using EXCEL Find out a. Sundry debtors b. Sundry creditors and Closing stock.

Debtors velocity	– 3months
Creditors Velocity	– 2 months
Stock velocity	– 8 times
Bills payables	– Rs.4,000
Bills Receivables	– Rs. 10,000
Total sales	– Rs.2,40,000

   The closing stock is Rs.2,000 more than the opening stock .Gross Profit on the above sales is Rs.40,000 .There are no cash sales and cash purchases , and the accounting year consist of 360 working days.

2. A company, at present operating at 50% capacity produces and sells 10,000 units. The unit cost is Rs.180 and the selling price is Rs.200. The expenses per unit are given below:

Particulars	Rs.
Direct materials	100
Direct Labor	30
Factory expenses (60% variable)	30
Administrative expenses(40%fixed)	20

   Prepare a flexible budget at 80% capacity.

3. Given the following data :

Performance evaluation $(X)_1$	28	33	21	40	38	46
Aptitude test score (X_2)	74	87	69	69	81	97
Prior experience (X_3)	5	11	4	9	7	10

   (i)   Develop the estimating equation best describing these data.
   (ii)   If an employee scored 83 on the aptitude test and had a prior experience of 7.what performance evaluation would be expected?

Section – B

Answer All questions   **(2 x 15 = 30)**

4. From the following Trial Balance of Mrs.Revathi, prepare Trading and Profit & Loss A/c for the year ended 31st March 2011 and a Balance Sheet as on that date.

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Particulars	Debit Rs.	Credit Rs.
Revathi's capital	-	71,000
Cash in hand	3,900	-
Purchases and sales	41,000	98,800
Returns	600	500
Productive wages	10,500	-
Power and fuel	4,000	-
Salary and wages	15,000	-
Carriage outward	3,200	-
Carriage inward	2,000	-
Opening Stock	5,800	-
Building	40,000	-
Plant & Machinery	20,000	-
Furniture	7,500	-
Debtors and Creditors	14,500	6,300
General expenses	3,000	-
Insurance	600	-
Drawings	5,000	-
	1,76,600	1,76,600

Adjustments:

i) Charge 5% interest on Drawings.

ii) Goods purchased worth Rs. 5,000 were received and included in closing stock but were not entered in purchases book.

iii) Prepaid insurance amounted to Rs. 170.

iv) Salaries and advertisement bill are outstanding to the extent of Rs. 500 and Rs. 1,000 respectively.

v) Building, machinery and furniture are to be depreciated by Rs.2,000, Rs.3,000 and Rs.1,500 respectively.

vi) Stock on 31st March 2011 was valued at Rs.7,000.

5. Prepare cash flow statement of Suryan Ltd . from the following

Balance Sheets

Liabilities	1997 RS.	1998 RS.	Asset	1997 RS.	1998 RS.
Share capital	1,00,000	4,00,000	Good will	-	20,000
8% Debentures	-	2,00,000	Machinery	1,25,000	4,75,000
Retained Earning	60,000	90,000	Stock	20,000	80,000
Creditors	40,000	1,00,000	Debtors	30,000	1,00,000
Bills Payable	20,000	40,000	Cash at bank	50,000	1,50,000
Provision for Tax	30,000	40,000	Cash in Hand	25,000	45,000
	2,50,000	8,70,000		2,50,000	8,70,000

ADDITIONAL INFORMATION :

a. During 1998 , the business of a sole trader was purchased by issuing shares for RS.2,00,000. The assets required from him were : goodwill Rs.20,000 , machinery Rs.1,00,000 , Stock . Rs. 50,000 and debtors Rs. 30,000.

b. Provision for tax charged in 1998 was Rs.35,000

c. The debentures were issued at premium of 5% which is included in the retained earnings.

d. Depreciation charged on machinery was Rs.30,000.

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