UNIVERSITY OF NORTH BENGAL

B.Com. Honours 6th Semester Examination, 2023

DSE3-COMMERCE

Time Allotted: 2 Hours   Full Marks: 60

The figures in the margin indicate full marks.

The question paper contains DSE-3A and DSE-3B.
Candidates are required to answer any *one* from the two papers and they should mention it clearly on the Answer Book.

DSE-3A

COMPUTERISED ACCOUNTING AND SYSTEMS

GROUP-A

Answer any *two* questions   12×2 = 24

1. (a) 'Accounting software is an integral part of the computerised accounting system'. Explain.   7+5

    (b) Briefly discuss the general considerations before sourcing an accounting software.

2. (a) What are the various 'Accounting Reports' can be generated in a widely used popular accounting software?   4+8

    (b) Describe each one of 'Accounting Reports' briefly.

3. (a) What does e-filing of income tax return mean?   3+9

    (b) State the various steps that are involved while filing an e-return for a salaried person.

4. (a) Define 'Company' in a widely used popular accounting software.   2+4+6

    (b) How will you enable 'remote access' in a widely used popular accounting software?

    (c) Enumerate the process of creating a 'Company' in a widely used popular accounting software.

GROUP-B

5.   Answer any *four* questions: 6×4 = 24

   (a) (i) What is Budget?   2+4

       (ii) How will you create, alter and delete budget in a widely used popular accounting software?

   (b) Distinguish between 'Ready-to-use' and 'Tailor-made' accounting software.   6

   (c) Explain the need of computerised accounting system in an organization.   6

   (d) Briefly discuss the 'security control' feature in a widely used popular accounting software.   6

   (e) State the application of 'Memorandum Voucher' in a widely used popular accounting software with an example.   6

   (f) Write short notes on: 3×2 = 6

       (i) Cost centre in a widely used popular accounting software

       (ii) VAT.

GROUP-C

6.   Answer any *four* questions: 3×4 = 12

   (a) Name three popular accounting softwares.   3

   (b) What is 'Reversing Journal' entry in a widely used popular accounting software?   3

   (c) What is an Unconventional Voucher?   3

   (d) Define TDS. When it is applicable?   1+2

   (e) How contra entry is entered in a widely used popular accounting software?   3

   (f) What is 'Restoring Data' in an accounting software?   3

DSE-3B

FUNDAMENTALS OF INVESTMENT

GROUP-A

Answer any *two* questions   12×2 = 24

1. (a) What is mutual fund?   4+8

   (b) State the benefits of mutual fund.

2. (a) What are the differences between Capital Market Line (CML) and Security Market Line (SML)?   6+6

(b) The market portfolio has an expected return of 14% and a standard deviation of 25% under equilibrium condition as described by CAPM, what would be the expected return for a portfolio having no unsystematic risk and 20% standard deviation of return? Assume that the risk free rate of return is 7%.

3. An analyst is analyzing two investment alternatives of X and Y. The details are: 6+6

Prob. of occurrence	Rates of return of X (%)	Rates of return of Y (%)
0.20	22	5
0.60	14	15
0.20	− 4	25

(i) Determine each alternatives expected rates of return and standard deviation of X and Y.

(ii) If the analyst wishes to invest half in X and balance in Y, would it reduce risk? Explain.

4. (a) What is convertible bond? 2+4+6

(b) Why do investor prefer convertible bond over non-convertible bond?

(c) X Ltd. has provided the following information:
   (i) Annual interest payment Rs. 60;
   (ii) Par value of the bond Rs. 995;
   (iii) Current market price Rs. 700;
   (iv) Years to maturity 5 years

   Find out the Yield to maturity.

GROUP-B

5. Answer any *four* questions: 6×4 = 24

(a) What are the differences between forward and future markets? 6

(b) Distinguish between systematic risk and unsystematic risk. 6

(c) What is meant by an efficient market? Describe the different forms of market efficiency. 3+3

(d) Distinguish between Put and Call Options with examples. 6

(e) A mutual fund analyst has collected the following past performance report of two funds: 3+3

Name of Fund	Return (%)	Standard Deviation (%)	Beta
P	18.5	12.05	1.20
Q	16.80	19.58	1.05

Risk free rate of return is 6%
Calculate :
   (i) Sharpe's measure
   (ii) Treynor's measure.

(f) What is Relative Strength Index (RSI)? How do technical analysts use it? 3+3

GROUP-C

6. Answer any *four* questions: 3×4 = 12

   (a) Write a note on Candlestick Chart. 3

   (b) What is beta (β)? How is it measured? 2+1

   (c) State the different types of bonds. 3

   (d) What do you mean by Credit Rating? 3

   (e) What is the risk free rate of return? How is it measured? 1+2

   (f) A portfolio of Rs. 200 crore is managed and daily standard deviation is 3%. Calculate VaR for one day, for a confidence level of 99% from the standard normal distribution. 3

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