



'समानो मन्त्रः समितिः समानी'

UNIVERSITY OF NORTH BENGAL
B.Com. Honours 6th Semester Examination, 2022

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 SYSTEM

GROUP-A

Answer any *two* questions

12×2 = 24

1. What do you understand by Backup and Restoring data in an accounting software? In this context, mention and explain the method of restoring data in a widely used popular accounting software? 3+9=12
2. What are the various "Accounting Reports" that can be generated in a widely used popular accounting software? Explain each one of these briefly. 4+8=12
3. What do you understand by e-filing of Income Tax Return? Discuss the various steps involved while filing ITR online. 3+9=12
4. "The process of selecting an 'Accounting Package' suitable for an organisation involves many aspects to be considered". What are these considerations for selection of Accounting Packages? 12

GROUP-B

5. Answer any *four* questions: 6×4 = 24
 - (a) What is Gateway of a widely used popular accounting software? Discuss the various items on Gateway of a widely used popular accounting software. 6
 - (b) What is difference between debit note and credit note in a widely used popular accounting software? 6
 - (c) Explain the process of creating company in Tally in a widely used popular accounting software. 6

- (d) Explain the need of computerised accounting system in an organisation. 6
- (e) What are the advantages of e-filing of Income Tax Return? 6
- (f) Write short notes on the following: $2 \times 3 = 6$
- (i) VAT
 - (ii) Memo Voucher
 - (iii) Reversing Journal.

GROUP-C

6. Answer any *four* questions: $3 \times 4 = 12$
- (a) Explain the various types of accounting software with examples. 3
 - (b) What are the advantages of computerised accounting? 3
 - (c) What is the difference between single user and multi user widely used popular accounting software? 3
 - (d) What is the purpose of password in vault in a widely used popular accounting software? 3
 - (e) What is TDS and when it is applicable? 3
 - (f) Differentiate between ready to use and tailored accounting software. 3

DSE-3B

FUNDAMENTALS OF INVESTMENT

GROUP-A

Answer any *two* questions

$12 \times 2 = 24$

1. (a) Briefly discuss the steps involved in “Investment Decision Process”. 6+6
- (b) How does inflation affects the investment decision? Explain with example.
2. (a) Briefly explain the various types of risks associated with a bond. 8+4
- (b) Mr. Das wants to buy a bond currently selling at ₹850. Its face value is ₹1,000 and coupon rate is 7.5% p.a. The bond will be redeemed at par after 6 years. Advise whether the investor should buy the bond if his required rate of return is 13%?
3. What is Technical Analysis? How does it differ from Fundamental Analysis? 2+6+4
State the limitations of Technical Analysis.
4. (a) Briefly explain the measures taken by SEBI to protect the interest of the investors. 6+6
- (b) What are the advantages of Credit Rating Agencies to the investors?

GROUP-B

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

- (a) An investor has 78% of his funds invested in Security A and the rest of the funds in Security B. the risks and expected returns are given below:

Security	Risk (%)	Expected Return (%)	Covariance (% squared)
A	16.32	9.82	0.43
B	32.86	14.97	

Calculate the portfolio expected return and risk.

- (b) Distinguish between ‘Primary Market’ and ‘Secondary Market’.
 (c) Write short notes on:
 (i) Callable and Puttable Bond
 (ii) S&P BSE GREENEX.
 (d) Distinguish between ‘investment’ and ‘speculation’.
 (e) State the features of ‘Forward contract’.
 (f) Briefly explain the “Dow Theory” in technical analysis.

GROUP-C

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

- (a) What is CNX Nifty?
 (b) State three objectives of investment.
 (c) Mr. A purchased a share of TCIS Ltd. at a price of ₹950. He sold the shares after receiving dividend of ₹50 at the end of one year, at a price of ₹1075. Calculate the total return from the share.
 (d) Write short note on ‘Candlesticks Chart’.
 (e) Is it possible to completely eliminate the risk of a portfolio? If so, how?
 (f) Write short note on SCORES.

—x—