

Total Pages—10 PG/IIIS/COM/205/25(Set-1)(Pr.)

M.Com. 2nd Semester Examination, 2025

COMMERCE

(Computer Application in Business)

(Practical)

PAPER – COM-205(Set-1)

Full Marks : 50

Time : 2 hours

Answer all questions

The figures in the right hand margin indicate marks

*Candidates are required to give their answers in
their own words as far as practicable*

[SET-1]

UNIT—I

[Marks : 20]

1. (a) Create a database file in FOXPRO using your name and enter the following information :

(Turn Over)

Fields

<u>Roll No.</u>	<u>Name</u>	<u>Address</u>	<u>Marks</u>
13	Kamla	Kharagpur	480
20	Juli	Panskura	502
70	Virat	Howrah	395
79	Rohit	Kharagpur	420

Create another database file in FOXPRO using different name (other than above) and enter the following information :

Fields

<u>Roll No.</u>	<u>Age</u>	<u>Stream</u>	<u>Hobby</u>
13	21	Arts	Gardening
20	20	Commerce	Postal Stamp
70	22	Commerce	Currency
79	21	Science	Fishing

(b) Write a Program in FOXPRO to relate above two separate two database files and execute all the field contents of the two database files. 5 + 5

2. (a) Being the Secretary of a company send a notice of 10th Annual General Meeting of the Company to the shareholders, to be held at the registered office of the Company (AA209, Saltlake City, Kolkata 79) on 10th July, 2025 at 3.00 P.M. The following are the shareholder's Names and Addresses (Using Mail Merge in MS Word)

Name

Address

D. Roy D-9, Bidhannagar, Midnapur,
721101

G. Taparia G-44, Sibpur, Howrah-12

S. Sharma 67 Boubazar street, Kolkata-9

(b) Calculate NPV and IRR in MS-Excel of the following two projects and comment on the acceptability.

	<u>Project-I</u>	<u>Project-II</u>
Cost of Capital	9%	9%
Initial Investment	11,00,000	12,50,000
Net operating Cash flow each year(Rs.)		
1	4,60,000	4,95,000
2	4,90,000	5,30,000
3	3,20,000	4,10,000
4	3,30,000	3,50,000
5	2,70,000	2,90,000

5 + 5

UNIT – II

[Marks : 20]

3. You are supposed to maintain the accounts of National Ltd. in Tally Accounting Package. The Balance Sheet of the company as on 01.4.2024 is as follows :

<i>Liabilities</i>	<i>Amount (Rs.)</i>	<i>Assets</i>	<i>Amount (Rs.)</i>
Share Capital (Rs.100 each)	5,00,000	Building	3,00,000
Reserve and Surplus	80,000	Plant and Machinery	2,10,000
Profit and Loss A/c	40,000	Sundry Debtors :	
10% Debenture	1,20,000	P. Das	50,000
Sundry Creditors :		Cash at Bank : SBI	1,40,000
N. Ghosh	38,000	Cash in hand	1,00,000
Outstanding Wages	22,000		
	8,00,000		8,00,000

The following transactions took place during 2024-2025 :

02.4.2023 : Paid outstanding wages Rs. 20,000

02.5.2023 : Purchased goods in credit from D. Nag Rs. 50,000

01.6.2023 : Paid Electricity charges Rs. 6,500

02.6.2023 : Collection from P.Das Rs.49,800 in cash and balance Rs. 200 is bad debt.

01.7.2023 : Paid insurance premium Rs. 3,000

02.8.2023 : Purchased goods from MAMC
Ltd. valued Rs. 30000 in credit

02.10.2023 : Withdrawal from SBI Rs. 25,000

01.12.2023 : Sale of goods to R. Roy valued
Rs. 2,10,000 in credit

02.01.2024 : Sale of goods worth Rs. 1,90,000
in UBI cheque

01.02.2024 : Paid Wages Rs. 1,00,000

02.02.2024 : Paid stationery Rs. 30,000

01.03.2024 : Deposited Cash Rs. 28,000 to SBI

02.03.2024 : Charge Depreciation on Plant and
Machinery @ 5% and on Building 2% p.a.

Display :

(i) Balance Sheet in T format in detail.

(ii) Profit and Loss Account in T format in detail.

(iii) Day Book.

4 + 4 + 2

OR

Create a company using your name (GST NO 19AYQPS5725C1ZZ) in Tally Accounting Package. The following is the stock position of various items at the beginning of the financial year 2024-2025.

Item

Radio 20 Pcs @ Rs. 1000 Cash Rs. 23,000

TV 15 Pcs @ Rs. 5000 SBI Balance Rs. 2,00,000

Iron Boxes (HSN-72111300)

20Pcs@ Rs. 900 Capital Rs. 4,00,000

DVD 16 Pcs @ Rs. 4000

2.05.24 : Sold the following items. He collected cheque for the sales given below :

Item	HSN	Total Qty	Rate	CGST%	SGST%
Radio	85286900	12	1200	9%	9%
TV	85255020	7	5500	9%	9%
DVD	85234160	5	5000	9%	9%

02.07.24 Purchased the following items from ABC Ltd (GST NO 19AACF10574P1 ZX).

Item	HSN	Total Qty	Rate	CGST %	SGST%
Radio	85286900	15	1000	9%	9%
TV	85255020	10	5100	9%	9%
DVD	85234160	20	4500	9%	9%
Iron Boxes	72111300	9	1200	9%	9%

01.08.24 Sold the following items to XYZ Ltd (GST NO 19AEFFS8656F1ZI)

Item	HSN	Total Qty	Rate	CGST %	SGST%
Iron Boxes	72111300	12	1200	9%	9%
Radio	85286900	1500	1500	9%	9%
DVD	85234160	6	5200	9%	9%

2.11.24 Paid Rs. 80,000 to ABC Ltd by cheque.

Display the Stock summary and GST reports. 10

4. (a) You are required to create a beneficiary account so as to transfer funds of Rs. 35,000 through a net banking facility in favour of Tarun Banerjee having a savings bank account with State Bank of India, Jhargram branch. Also show the steps in creating the beneficiary account.

(10)

(b) Show the process of online application for PAN. 5 + 5

[Viva-voce 10 Marks]

82288000	002	000	000	000	000
82234100	000	000	000	000	000

(c) You are required to create a bank account for transfer fund.

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M.Com. 2nd Semester Examination, 2025

COMMERCE

(Computer Application in Business)

(Practical)

PAPER—COM-205(Set-2)

Full Marks : 50

Time : 2 hours

Answer all questions

The figures in the right hand margin indicate marks

Candidates are required to give their answers in their own words as far as practicable

SET-2

UNIT—I

[Marks : 20]

1. (a) Write an interactive program in FOXPRO to calculate the sum of the Logarithm

(Turn Over)

values with 10 base of a range of numbers. Also state the numbers, their Counting position and their respective Log values.

- (b) You want to avail a car loan amounting Rs. 500000 from SBI in the month of August, 2025. The rate of interest is 8% p.a. and repayment period is 20 years on monthly installment basis payable at the end of each month. The first payment is to be made at the end of September, 2025. Find the monthly instalment and analyze Principal and interest portion separately for the first five months.

6 + (2 × 2)

2. Type the following text in MS-Word as it is in question paper (considering heading font size = 16, text font size = 12; font type = Times New Roman; color-1st para "Brown" and Second Para = "Blue"; Underline at appropriate place; line spacing = Double;

bullet before each para; and insert the picture from internet etc.)

Subhas Chandra Bose



- ❖ **Subhas Chandra Bose** (born January 23, 1897, Cuttack, Orissa [now Odisha], India—died August 18, 1945, Taihoku City, Formosa [now Taipei, Taiwan] was an Indian revolutionary prominent in the Indian Independence Movement against British rule. Popularly known as Netaji, he led an armed force composed of former Indian prisoners of war and volunteers from the Indian expatriate community. The indian National Army,

as the force was called, was aligned with the Axis powers and opposed the Allied powers during World War II. Although Bose was initially a member of the Indian National Congress (Congress Party) and a devoted supporter of Mohandas (Mahatma) Gandhi, he later parted ways with both because of differences over the strategy for achieving independence.

- ❖ Bose was known in particular for his revolutionary approach to independence and for his push for socialist policies. He was determined to achieve freedom at any cost, a resolve captured in his famous exhortation "Friends! My comrades in the war of liberation..., it is blood alone that can pay the price of freedom. Give me blood, and I promise you freedom!" His death remains a subject of debate, inspiring several books and movies. Bose is often regarded as having been among the greatest Bengalis of all time. 10

UNIT – II

[Marks : 20]

3. (a) M/S Devdarsan Ltd. has two branches at Kolkata and Delhi. Each branch has two departments : General and Accounts. The following is the company's Balance Sheet as on 01.4.2024

Balance Sheet as on 01.4.2014

<i>Liabilities</i>	Amount (Rs)	Assets	Amount (Rs.)
Share Capital of Rs. 10 each	2,00,000	Machinery	2,00,000
10% Debenture	1,20,000	Stock :	
Sundry Creditors : P. Das	25,000	Raw Material :	
		CPU 5 pcs. @Rs.3500	17,500
		Key Board 5 pcs. @Rs.600	3,000
		Monitor 3 pcs. @Rs. 1800	5,400
		Finished Goods :	
		Computer 1 pc @ Rs. 25200	25,200
		Cash	93,900
	3,45,000		3,45,000

Transactions during the year 2024-2025 :

On 02.4.2024 : Paid Salary to staff Rs. 42000 in Cash (Kolkata Branch Rs. 20,000, Delhi Branch Rs. 22000; General Dept. Rs. 27000, Accounts Dept. 15000)

On 01.06.2024 : Opened a bank account in UCO Bank by depositing cash by Kolkata branch Rs. 5,000 and Delhi Branch Rs. 3,000 respectively.

02.7.2024 : Paid to P. Das Rs. 24,800 and balance to be treated as discount received.

01.10.2024 : Purchased one Computer for Delhi Branch's Accounts Dept. for Rs. 24,000.

Show Branch-Wise as well as Department wise Financial Reports.

(b) Select any created company and do the following functions :

(7)

- (i) Create a new sub-group "Intangible Fixed Asset" under Fixed Asset group and also create a new ledger "Goodwill" under "Intangible Fixed Asset" group.
- (ii) Delete any one ledger having voucher entry.
- (iii) Alter the name of the selected company. 6+(2+1+1)

OR

Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of June, 2025 :

<u>Employee</u>	<u>Designation</u>	<u>Department</u>	<u>DOJ</u>	<u>DOB</u>	<u>Sex</u>
K.Ghosh	Professor	Commerce	2.5.1999	7/4/1970	Male
R.Roy	Associate Professor	Economics	1.8.2004	4/5/1965	Male
D. Mondal	Assistant Professor	History	1.2.2014	2/6/1990	Female

(8)

Basic(Rs.)	DA(Rs.)	HRA(Rs.)	MA(Rs.)
82,000	58% of basic	12% of basic Plus	400 for all
68,000	of all employees	DA of all employees	employees
44,500			

P.Tax (Rs.)	P.F.	Banker	A/c No.
2% of gross pay for all	8.33 % of basic	SBI, Garia br.	17450100000742
Employees	for all employees	UBI, B.U br.	17460100000821
		UCO, VU br.	17480100000814

TDS(Rs.)	Days eligible for payment	Holiday/s	Leave with Proforma	Leave without pay
5000	30	1	3	-
2000	28	1	2	2
3000	29	1	4	1

Display the Payslip with the attendance record for the month of June, 2025. 10

4. Following are the particulars of income and expenditure of Mr. Jatin Basu, a salaried individual in a government college, aged 36 years, for the previous year 2024-25 :

- (a) Basic pay @ ₹1,42,000 per month.
(Annual increment takes place in July each year @ 3%)
- (b) Dearness Allowance @ 6% of basic pay.
- (c) Medical Allowance is nil as he is attached with West Bengal Health Scheme.
- (d) House Rent Allowance received ₹12,000 per month.
- (e) He is contributing towards GPF @ 8.33% on basic pay.
- (f) He paid ₹2,400 as professional tax during the year.
- (g) He paid ₹160 p.m. for Group Insurance Scheme.
- (h) He has made the following payments :
 - (i) LIC premium paid ₹14,000 p.a. (Sum assured value is ₹1,50,000)

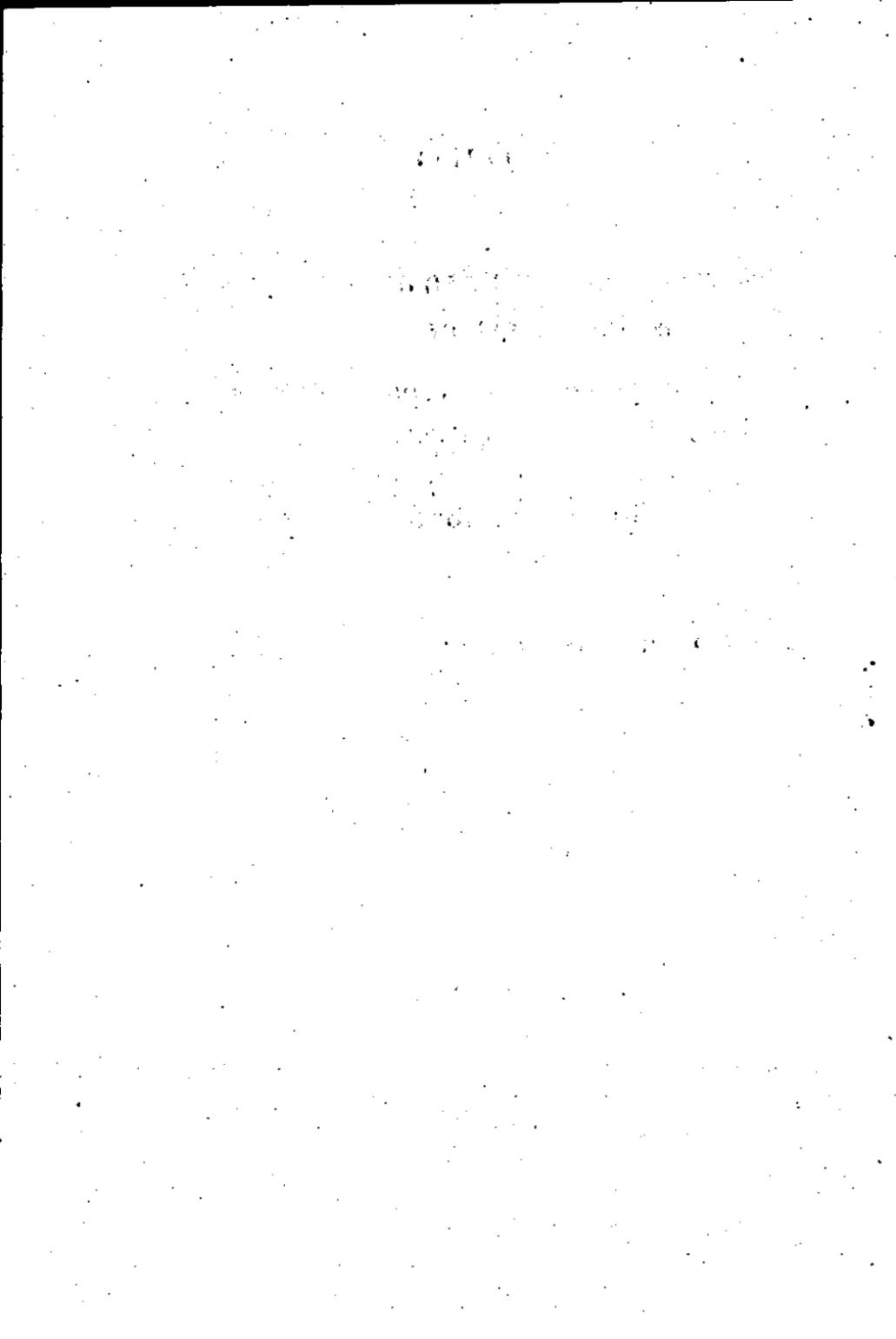
- (ii) Principal and Interest paid on HBL with UCO Bank are ₹75,000 and ₹72,000 respectively.
- (iii) Tuition fees paid for two children—
(1) ₹1,000 p.m. for son studying in class IX : and (2) ₹1,200 p.m. for daughter studying in class XII.
- (i) He contributed to the NPS of Central Government of ₹50,000.
- (j) He paid medical insurance premium for own and parents (aged 75 years) ₹25,000 and ₹50,000 respectively.
- (k) He incurred ₹3,000 and ₹5,000 for preventive health checkup for own and parents respectively.
- (l) He has a Savings bank account with UCO bank and received interest ₹15,000.

(11)

(m) He has donated ₹ 50,000 to Ramkrishna Mission, Midnapore.

You are required to prepare Form 16 and then ITR 1 using default tax regime and shifting out to the default tax regime. Also suggest which will be better for the assessee. 5 + 5

[Internal Assessment – 10 Marks]



M.Com. 2nd Semester Examination, 2025

COMMERCE

(Computer Application in Business)

(Practical)

PAPER — COM-205(Set-3)

Full Marks : 50

Time : 2 hours

Answer all questions

The figures in the right hand margin indicate marks

Candidates are required to give their answers in their own words as far as practicable

[SET-3]

UNIT—I

[Marks : 20]

1. (a) Create a database file in FOXPRO using your name and enter the following information :

(Turn Over)

<u>Name</u>	<u>Address</u>	<u>Marks</u>
Purba	Tamluk	420
Priya	Sabang	350
Arpita	Sabang	310
Akash	Kharagpur	440

- (b) Enter a new field D_O_A and enter imaginary data in it.
- (c) Execute the Marks field contents in descending order.
- (d) Write a Program in FOXPRO to execute the records of the above Database file whose Marks is more than equal to 400, use IF-ENDIF loop. 2 + 2 + 2 + 4

2. (a) Create two tables in MS-Access and display the contents. In the first table the fields are Roll, Name, Address and in second table the fields are Roll, D_O_A and Marks. The first table records are as follows :

<u>Roll</u>	<u>Name</u>	<u>Address</u>
17	Ram	Bankura
29	Parna	Tamluk
10	Ahamika	Midnapur
02	Archisman	Bankura

The Second table record contents are as follows :

<u>Roll</u>	<u>D_O_A</u>	<u>Marks</u>
17	07/11/2004	198
29	08/15/2015	202
10	03/18/2015	195
02	05/16/2004	225

(b) Relate the above two tables using Roll field as Primary Key and display the following :

(i) The Name, Address and Marks fields contents whose marks is more than or equal to 200.

- (ii) The Name, Address, D-O-A and Marks fields contents whose address is Bankura and marks is more than 200.
- (c) The Pension to be received at the end of each month is Rs. 35,000 and the estimated period of pension is 20 years. If the current bank rate of interest is 8.75% p.a., calculate the present value of pension to be received during 20 years in MS-Excel. (3 + 3) + 4

UNIT – II

[Marks : 20]

3. Create a company using your name for the financial year 2024-25. The Balance Sheet of the company as on 1.4.2024 was as follows :

<i>Liabilities</i>	(Rs.)	<i>Assets</i>	(Rs.)
Share Capital	2,00,000	Goodwill	70,000
Reserve and Surplus	30,000	Land & Building	2,10,000
Profit and Loss A/c	50,000	Sock :	
8% Debenture	2,50,000	Raw Material	
R. Saha :		Key Board 10 pcs @ 400 4000	
Agst. Ref. Pur/1		Address Bus 40pcs @ 110 4400	
(1/2/23-90 days bill) 80000		Hard Disk	
Agst. Ref. Pur/2		12 pcs @ 1500 18000	
(1/3/23-60 days bill) 70000	1,50,000	Mouse 30 pcs @ 250 7500	
P. Das :		Monitor 15 pcs @ 2200 33000	
Agst. Ref. Pur/3		Finish Goods : 66900	
(1/3/23-45 days bill) 40000		Computer 1pc @ 23100 23100	90,000
Agst. Ref. Pur/2		T. Sahu :	
(2/3/23-60 days bill) 80000	1,20,000	Agst. Ref. Sal/1	
		(1/3/23-60 days bill) 50000	
		Agst. Ref. Sal/2	
		(2/3/23-45 days bill) 100000	1,50,000
		D. Ghosh :	
		Agst. Ref. Sal/3	
		(1/3/23-45 days bill) 50000	
		Agst. Ref. Sal/4	
		(2/3/23-60 days bill) 80000	1,30,000
		SBI	50,000
		Cash in hand	1,00,000
	8,00,000		8,00,000

Additional Information :

1. Collection of cash on 2.5.2024 from D. Ghosh amounting Rs. 90,000 (Agst. Ref. Sal/4 Rs. 70,000 and Rs. 20000 Agst. Ref. Sal/3)
2. Purchase goods from P. Das amounting Rs. 30,000 with a bill (New Ref. Pur/5; maturity period 60 days) on 1.7.2024.
3. Paid to R. Saha amounting Rs. 80000 (Agst. Ref. Pur/2 Rs. 65000 and Rs. 15000 Agst. Ref. Pur/1) on 2.12.2024
4. Sale of goods on credit to T. Sahu amounting to Rs. 45000 with a bill (New Ref. Sal/5; maturity period 90 days) on 02.01.2025.

Required to display : 3 + 4 + 3

(i) Balance Sheet in detail

(ii) Day book

(iii) Age-wise outstanding bills.

OR

3. Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of June, 2025 :

<u>Employee</u>	<u>Designation</u>	<u>Department</u>	<u>D O J</u>	<u>Age</u>	<u>Sex</u>	<u>Bank</u>	<u>A/c</u>
A. Roy	Professor	Commerce	2.5.1994	45	Male	SBI,	Garia 7450100742
B. Khan	Associate Professor	Commerce	1.8.1998	35	Male	UBI,	BU. 1746010821
D. Mondal	Assistant Professor	Geography	1.2.2012	26	Female	UCO,	VU br.1748010814

<u>Basic(Rs.)</u>	<u>DA(Rs.)</u>	<u>HRA(Rs.)</u>	<u>MA(Rs.)</u>	<u>P.Tax(Rs.)</u>	<u>P.F</u>
90000	50% of basic	10% of basic plus	500 for all	2% for all	8.33% of basic
75800	for all	DA for all employees	employees	employees	for all employees
44000				on gross pay	on gross pay

<u>TDS(Rs.)</u>	<u>Days eligible for payment</u>	<u>Holiday/s</u> <u>(days)</u>	<u>Leave with Pay</u>	<u>Leave with-</u> <u>out(pay)</u>
28000	30	1	3	-
16000	28	1	2	2
8000	29	1	4	1

Display the Payslip with the attendance record for the month of June, 2025. 10

4. Download 24Qe-TDS RPU from relevant website and prepare it using notional data. 10

[Viva-voce – 10 Marks]

Total Pages—9 PG/HIS/COM/205/25(Pr.)(Set-4)

M.Com. 2nd Semester Examination, 2025

COMMERCE

(Computer Application in Business)

(Practical)

PAPER—COM-205(Set-4)

Full Marks : 50

Time : 2 hours

Answer all questions

The figures in the right hand margin indicate marks

Candidates are required to give their answers in their own words as far as practicable

SET-4

UNIT—I

[Marks : 20]

1. (a) Write an interactive Program in FOXPRO to check any input number of a range of numbers, whether it is Odd or Even.

(Turn Over)

- (b) Write an interactive Program in FOXPRO to calculate the sum of the Square root values of a range of numbers. Also state the numbers, their Counting position and their respective square root values. 5 + 5
2. (a) In M.Com Part-II examination of Vidyasagar University for the session 2023-24, students secured the following Marks :

Progress Report

Name	M.Com Part-I	M.Com Part-II				Total
		Paper-V	Paper-VI	Paper-VII	Paper-VIII	
D.Roy	240	52	68	58	65	483
R.Laha	205	63	71	62	68	467
M.Bera	200	54	73	66	59	452
S.Bag	156	63	72	68	56	415
P.Mitra	243	59	69	65	66	502
H.Dey	201	49	52	56	62	420
K.Saha	180	51	53	49	52	385

Other relevant information :

(i) Students securing above 450 marks in Part-II total and more than 70 marks in paper VI should be graded as "E" for excellent performance.

(ii) Students securing above 480 marks in Part-II total and more than 60 in paper VIII should be graded as "B" for brilliant performance.

(iii) Students securing 420 and above in Part-II total and more than 200 marks in Part-I total should be graded as "M" for mediocre performance.

(iv) Other should be graded as "O" for Ordinary Performance.

Prepare a Gradation sheet in MS-Excel using different logical operator.

(b) Create a Break-Even Chart (Line Chart) from the following information using MS-Excel :

Variable Cost per unit	:	Rs. 10
Selling price per unit	:	Rs. 20
Fixed Cost	:	Rs. 80,000
Level of activity	:	0, 5000, 8000, 10000, 15000
		7 + 3

UNIT – II

[Marks : 20]

3. (a) Create a Company using your name in Tally accounting package. The following is the stock position of the company at the beginning of the financial year 2024-25.

Raw Materials :

Key Board 20 Pcs @ Rs. 750	15000
Hard Disk 14 Pcs @ Rs. 2000	28000
Mother Board 12 Pcs @ Rs. 1600	19200
Address Bus 40 Pcs @ Rs. 200	8000

(5)

RAM 20 Pcs @ Rs. 600	12000	
Monitor 15 Pcs @Rs. 1400	21000	
	-----	103200
Finished Goods :		
Computer 2 Pcs @Rs. 25000		<u>50000</u>
		<u>153200</u>

Company's manufacturing policy is to assemble 1 Pc Computer, the inputs required are :

1 Pc. Key Board, 1 Pc Hard Disk, 1 Pc. Mother Board, 4 Pcs Address Bus, 2 Pcs RAM and 1 PC Monitor.

In 2024-25 the Company has decided to assemble 10 Pcs Computer. Labour Cost is 60% of material cost and other indirect expenditure is 50% of material cost.

Calculate the effective cost per piece of Computer and also display the closing stock position using LIFO method of valuation.

(b) Create a Company and record the following transactions in Tally accounting package :

(i) Purchase of goods worth Rs. 2,10,000 from R. Nag in credit on 2/5/2024.

(ii) Sale of goods worth Rs. 4,00,000 to M.Das on 1/7/2024.

Display the Day Book.

7 + 3

OR

Create a company using your name (GST NO 19ADFPN0995B1ZI) in Tally Accounting Package. The following is the stock position of various items at the beginning of the financial year 2024-2025.

NATRISE-TAB (HSN 3004) 10 strips @587	Cash Balance-80000
TELVAS-80 TAB (HSN 3004) 20 strips @175	UBI Bank Balance-160000
NEXPRO-40 TAB (HSN 3004) 25 strips @175	Share Capital-250000
MUCAINE-GEL (HSN 3004) 15 BOTTLE @315	
PAN-D (HSN 3004) 20 strips @ 205	

(7)

2.7.24 sold the following items. He collected cheque for the sale of the items given below.

Item	HSN	Total Qty	Rate	CGST %	SGST%
NATRISE-TAB	3004	2	525	6%	6%
TELVAS-80 TAB	3004	5	158	6%	6%
NEXPRO-40 TAB	3004	5	160	6%	6%

02.09.24 Purchased the following item from ABC Ltd. (GST NO 19AACF10574P1ZX).

Item	HSN	Total Qty	Rate	CGST %	SGST%
TELVAS-80 TAB	3004	15	140	6%	6%
NEXPRO-40 TAB	3004	10	155	6%	6%
MUCAINE-GEL	3004	20	290	6%	6%
PAN-D	3004	9	180	6%	6%

01.11.24 Sold the following items to XYZ Ltd (GST NO 19AEFFS8656F1ZI)

Item	HSN	Total Qty	Rate	CGST %	SGST%
TELVAS-80 TAB	3004	5	160	6%	6%
NEXPRO-40 TAB	3004	3	175	6%	6%
MUCAINE-GEL	3004	10	320	6%	6%
PAN-D	3004	2	195	6%	6%

2.1.25 Paid Rs. 80,000 by ABC Ltd by cheque.
Display the Stock summary and GST reports.

4. (a) You are required to create a beneficiary account so as to transfer funds of Rs. 48,000 through a net banking facility in favour of Bikash Das having a savings bank account with Punjab National Bank, Tamluk Branch. Also show the steps in creating the beneficiary account.

(9)

(b) Show the process of online application
for TAN.

5 + 5

[Internal Assessment — 10 Marks]

