(3005DBM15)

B.C.A. DEGREE (CBCS) EXAMINATION, NOVEMBER 2016.

(Examination at the end of Third Semester)

Part II

DBMS

(Regulation 2015-2016)

Time: Three hours

Maximum: 75 marks

SECTION A — $(5 \times 5 = 25 \text{ marks})$

Answer any FIVE questions.

- 1. Explain various functions carried out by DBA.
- 2. Briefly explain about DDL and DML.
- 3. What is a query language? Explain its types.
- 4. What is normalization and denormalization?
- www.waraiqplaz5. Write the two steps involved in converting a return to BLNF.
 - 6. Write about Triggers.
 - 7. What is Serializability?
 - 8. Write various transaction states.

Answer ALL of the following questions.

one following questions

UNIT I

9. (a) Explain the difference between file system and database management system.

Or 🔧

(b) What is a data model? Explain object based logical models and record based logical models.

UNIT II

10. (a) Explain the structure of DBMS.

 \mathbf{Or}

(b) What is integrity constraint? Explain its types.

UNIT III

11. (a) Explain about third normal form and Boycee Codd normal form.

(b) Explain first normal form and second normal form.

12. (a) Explain the concept of views or virtual tables in detail,

 \mathbf{Or}

(b) Explain about nested queries.

UNIT V

13. (a) Describe various properties of transaction.

Or

(b) Explain about lock management,

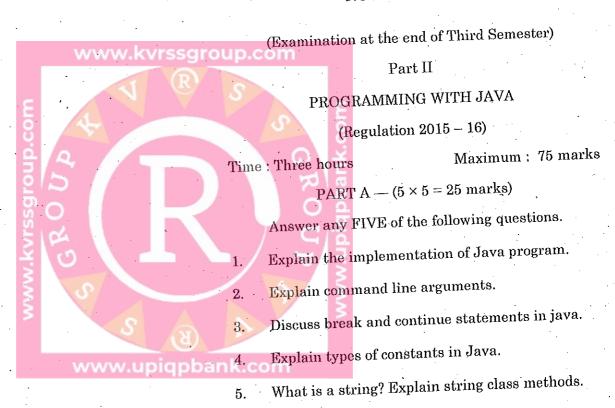
- Or

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Explain types of errors.

- 7. Discuss the difference between Applet and Application.
- 8. Explain about wrapper classes.

9.

PART B — $(5 \times 10 = 50 \text{ marks})$

Answer the following questions.

(a) Explain basic concepts of OOPs.

Or

- (b) Explain different operators in Java.
- 10. (a) Explain branching control statements in Java.

Or

- (b) What is a constructor? Explain types of constructors in Java?
- 11. (a) What is inheritance? Explain types of inheritance in Java.

Or

(b) Explain how multiple inheritance is implemented in Java.

12. (a) Explain the life cycle of a thread. Give example.

Or

- (b) Discuss how to handle exceptions in Java.
- 13. (a) What is a package? Explain how to create a package in Java.

Or

(b) What are input and output streams? Explain them with examples.

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Part II

ACCOUNTS AND FINANCIAL MANAGEMENT

(Regulation 2015-2016)

Time: Three hours

Maximum: 75 marks

SECTION A — $(5 \times 5 = 25 \text{ marks})$

Answer any FIVE of the following.

- 1. Explain any five accounting concepts.
- 2. What is a funds flow statement? Explain how it is prepared.
- 3. Write the uses and limitations by implementing subsidiary books.
- 4. What are the different types of accounting errors of a trader's book?
- 5. What are the differences between Trial Balance and Balance Sheet?
- 6. What are closing entries? Explain the significance of closing entries.
- 7. Explain the process of Accounting.
- 8. What are Final accounts? Explain objectives of final accounts?

SECTION B — $(5 \times 10 = 50 \text{ marks})$

Answer FIVE questions choosing ONE from each Unit.

UNIT I

9. (a) Journalise the following transactions:

2012		5 D M M M	Rs.
March	1	Started business with cash	10,000
>>	2	Purchased furniture and payment by cheque	2,000
• >>	3	Withdraw from bank for private use	500
. 27.	4	Cash paid is full settlement for his account (6,000)	5,940
"	5	Paid for stationary Rs. 200 and salaries	2,000

Or

- (b) Pass journal entries and prepare ledger accounts for the following transaction.
 - (i) Cash received from Krishna Rs. 2,000
 - (ii) Cash paid to Gopas Rs. 1,500
 - (iii) Salaries paid Rs. 2,500
 - (iv) Interest received Rs. 150
 - (v) Goods purchased from Gopal Rs. 3,000
 - (vi) Goods sold to Krishna Rs. 4,000.

10. (a) The following is the Balance Sheet of Rupriya & Co.

	Balance Sheet				
Liabilities	2009	2010	Assets	2009	2010
	Rs.	Rs.		Rs.	Rs.
Share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Debentures	1,50,000	1,00,000	Buildings	2,00,000	1,70,000
General reserve	40,000	70,000	Debtors	1,60,000	2,00,000
Profit and loss a/c	72,000	98,000	Bills receivable	20,000	30,000
Creditors	55,000	83,000	Stock	1,57,000	3,09,000
Bills payable	20,000	16,000	Cash	25,000	18,000
Provisions for tax	40,000	50,000			,
	6,77,000	8,17,000		6,77,000	8,17,000

Additional information:

Income tax paid Rs. 40,000.

You are required to prepare funds flow statement.

Or

(b) From the following calculate cash from operations.

Profit and loss account for the year ended 31st March 2010

	2/5	Rs.	72 0	Rs.
To	Salaries	5,000 By	Gross profit	25,000
To.	Rent	1,000 By	Profit on sale of land	5,000
To	Depreciation		Income-tax refund	3,000
To	Loss on sale of plant	1,000	- V - V	·
·To	Goodwill written off	4,000	4 5	٠
To	Proposed dividend	5,000	3	
To	Provision for tax	5,000		
To	Net profit	10,000	- L	
		33,000	nk.com	33,000

UNIT III

- 11. (a) Prepare Bank reconciliation statement as on 31.12.2012.
 - (i) Balance as per pass book Rs. 50,000.
 - (ii) Cheque Rs. 8,000 deposited in bank but only Rs. 4,000 cheque were collected before 31st March 2012.
 - (iii) Cheque for Rs. 5,000 issued on 25th March out of which cheque for Rs. 2,000 were cashed on April 3rd 2012.
 - (iv) A wrong debit of Rs. 300 appeared is pass book.
 - (v) Bank charges Rs. 100. Interest on investments Rs. 500 were not found in cash book.

- (b) Enter the following transactions is a three column cash book.
 - 2013
 - Jan. 1 Capital introduced in business Rs. 30,000
 - 2 Paid into bank Rs. 5,000
 - 4 Cash purchases Rs. 3,000
 - 5 Cash received from X Rs. 570. Discount allowed Rs. 30
 - 6 Paid cash to Syam Rs. 780. Discount received Rs. 20
 - 11 Paid cheque to Rama Rs. 200
 - 13 Received cheque from Ravi Rs. 500
 - 18 Paid into bank Ravi's cheque
 - 20 Draw from Bank for office use Rs. 300
 - 25 Cash sales Rs. 2,500
 - 30 Paid salaries by cheque Rs. 200
 - 31 Paid into bank Rs. 700

UNIT IV

- 12. (a) Rectify the following errors and prepare suspense account.
 - (i) Sales returns book was under cash by Rs. 800.
 - (ii) An items of Rs. 68 was posted as Rs. 86 in the sales account.
 - (iii) Goods purchased for Rs. 50 have been wrongly posted to the debit of supplier account.
 - (iv) Discount allowed to Ramu Rs. 50 was not posted to his account.
 - (v) Depreciation on furniture Rs. 100 was not posted in the depreciation account.
 - (vi) A credit sale of Rs. 800 was passed through purchase book.

Or

- (b) Give rectifying journal entries of the following errors:
 - (i) Purchase of a second hand motor car for Rs. 15,000 has been debited to motor car Maintenance A/c.
 - (ii) A sale of Rs. 5,000 to Shriram has been wrongly entered in the Purchases book as Rs. 5,000.
 - (iii) An entry at the purchases returns of Rs. 2,000 to Shri Ramji has been omitted to be recorded in the books.
 - (iv) An amount of Rs. 2,000 received from Shrikant has been posted to the credit of Shriman.
 - (v) The sales made to Ram for the month of July Rs. 1,50,000 has been omitted to be recorded in the books.

13. (a) From the following Trial Balance of Shri. Gopalan prepare Trading and Profit and loss a/c for the year ending 31st December 2012 and Balance Sheet as on that date.

Trial Balance				
Debit Balance	Rs.	Credit Balance	Rs.	
Adjusted purchase	3,49,600	Sales	3,70,000	
Wages	10,450	Capital	34,250	
Insurance	150	Discount received	300	
Carriage inwards	200	Commission	10,000	
Carriage outwards	250	Dividend received	150	
Lighting	300			
Rent and rates	250	*		
Stock on 31.12.2012	30,625	· · ·	•	
Cash in hand	875			
Plant and machinery	15,000			
Discount allowed	3,000	roup.com	•	
Furn <mark>itur</mark> e	4,000	CALIFOCOLI II		
	4,14,700		4,14,700	

Adjustments:

- (i) Depreciate plant and machinery at 15% and on furniture at 10%.
- (ii) Outstanding wages Rs. 1,000.
- (iii) Prepaid insurance Rs. 50.

Or

(b) Following information is extracted from the books of Venkat Rao on 30.9.2015 prepare Final accounts.

Deb	oit balance	Amount	Credit balance	Amount
Opening sto	ck :	10,000	Capital	60,000
Salaries	3	5,000	Sundry creditors	10,000
Interest		500	Bills payable	5,000
Discounts		200	Bank overdraft	4,000
Purchases	www	30,000	Reserve for bad d	
Sundry debt	cors	15,000	Sales	80,000
Trade expen	ises	500	• • •	
Wages	•	1,000	•	•
Plant and machinery (1.4.2015)98,000				
		1,60,200		1,60,200

Adjustments:

- (i) Closing stock is valued of Rs. 20,000
- (ii) Provide for bad debts at 5% on debtors
- (iii) Wages still payable Rs. 200
- (iv) Depreciate plant and machinery by 10%.