



Code No. : 8040/ET

**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Only for General Courses)**  
**Elective – II (Paper – 306)**  
**ACCOUNTANCY – I**  
**Management Accounting**

Time : 3 Hours]

[Max. Marks : 70

PART – A

Answer **any 5** questions. Answer to theory questions should **not** exceed **20** lines each.

**(5×4=20 Marks)**

1. Functions of Management Accountant.
2. Income Statement.
3. Operating cycle.
4. Payback period.
5. You are required to calculate trend percentages to the following data taking 2005 as the base year.

**As on 31<sup>st</sup> December**

<b>Current assets</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Cash at Bank	100	120	80
Debtors	200	250	325
Stock in trade	300	400	350
Other current assets	50	75	125

(This paper contains 15 pages)



6. Calculate funds from operations :

	<b>Rs.</b>
Opening Profit and Loss A/c	1,00,000
Closing Profit and Loss A/c	1,50,000
Depreciation charged on assets	10,000
Preliminary expenses written off	5,000
Amount transferred to dividend equalisation fund	15,000
A plant having a book value of Rs. 60,000 sold for	65,000
Interim dividend paid	10,000

7. From the following particulars calculate Gross Profit Ratio :

	<b>Rs.</b>
Total sales	5,00,000
Sales returns	10,000
Purchases	3,60,000
Wages	50,000
Purchase return	10,000

8. A project costs Rs. 25,000 and has a scrap value of Rs. 5,000 after 5 years. The net profit before depreciation and taxes for the five years are expected to be Rs. 5,000, Rs. 6,000, Rs. 7,000, Rs. 8,000, Rs. 10,000. You are required to calculate accounting rate of return assuming 50% rate of tax and depreciation on straight line method.



## PART – B

Answer **all** questions. Answer to theory questions should **not** exceed **4** pages **each.**

**(5×10=50 Marks)**

9. a) Define Management Accounting and explain objectives and functions of Management Accounting.

OR

- b) Explain role of Management Accountant in the strategic decision making process.

10. a) The following are the Balance Sheets for the years 2008 and 2009 of X Ltd. Prepare comparative Balance Sheet and comment on the financial position.

**Balance Sheet as on 31<sup>st</sup> December**

Liabilities	2008	2009	Assets	2008	2009
	Rs.	Rs.		Rs.	Rs.
Share capital	40,000	50,000	Land	20,000	20,000
13% Debentures	20,000	20,000	Plant	40,000	30,000
Sundry creditors	20,000	22,000	Stock	10,000	15,000
Outstanding expenses	10,000	18,000	Accounts Receivable	20,000	50,000
Tax payable	10,000	15,000	Cash	30,000	40,000
P/L A/c (credit)	20,000	30,000			
	<b>1,20,000</b>	<b>1,55,000</b>		<b>1,20,000</b>	<b>1,55,000</b>

OR



b) Following are the Balance Sheets of A Ltd. and B Ltd. as on 31-3-2008 :

(Rs. in lakhs)

<b>Liabilities</b>	<b>A Ltd.</b>	<b>B Ltd.</b>	<b>Assets</b>	<b>A Ltd.</b>	<b>B Ltd.</b>
	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>	<b>Rs.</b>
Sundry creditors	42	154	Cash	27	72
Bills payable	78	62	Sundry debtors	220	226
Debentures	225	318	Stock	100	174
Share capital	658	493	Prepaid		
			Expenses	11	21
			Bills receivable	10	21
			Fixed assets	635	513
	<b>1,003</b>	<b>1,027</b>		<b>1,003</b>	<b>1,027</b>

From the above data prepare common size statement and make comment on its financial position.

11. a) The following is the Balance Sheet of Limited Company as on 31-3-2009 :

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share capital	2,00,000	Lands buildings	1,40,000
P & L Account	30,000	Plant & Machinery	3,50,000
General Reserve	40,000	Stock in trade	2,00,000
12% Debentures	4,20,000	Sundry debtors	1,00,000
Sundry creditors	1,00,000	Bills receivable	10,000
Bills payable	50,000	Cash at Bank	40,000
	<b>8,40,000</b>		<b>8,40,000</b>



Calculate the following ratios :

- a) Current ratio
- b) Quick ratio
- c) Debt equity ratio
- d) Proprietary ratio
- e) Capital gearing ratio.

OR

- b) From the following information prepare Balance Sheet of Balaji Steels Ltd.

Current ratio = 2.5

Liquidity ratio = 1.5

Net working capital = Rs. 30,000

Stock turnover ratio = 6 times

Gross profit ratio = 20%

Fixed assets turnover ratio = 2 times

Duration for the recovery of the loan = 2 months

Fixed assets to net capital value ratio = 0.80

Reserves and surpluses to capital = 0.50

Long term loans = Rs. 15,000

12. a) The following are the summaries of Balance Sheets of Praveen Ltd. as on 2008 and 2009.

<b>Liabilities</b>	<b>2008</b>	<b>2009</b>	<b>Assets</b>	<b>2008</b>	<b>2009</b>
Share Capital	2,00,000	2,50,000	Land and Buildings	2,00,000	1,90,000
General Reserve	50,000	60,000	Plant	1,50,000	1,74,000





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<b>Liabilities</b>	<b>2008</b>	<b>2009</b>	<b>Assets</b>	<b>2008</b>	<b>2009</b>
Profits and Loss A/c	30,500	30,600	Stock	1,00,000	74,000
Bank loan	70,000	–	Debtors	80,000	64,200
Creditors	1,50,000	1,35,200	Cash	500	600
Provision for Taxation	30,000	35,000	Bank	–	8,000
	<b>5,30,500</b>	<b>5,10,800</b>		<b>5,30,500</b>	<b>5,10,800</b>

**Additional Information :**

- a) Depreciation written off on Plant Rs. 14,000
- b) Dividend of Rs. 20,000 was paid.
- c) Income Tax provision made during the year was Rs. 25,000
- d) A piece of Land has been sold during the year at cost.

You are required to prepare sources and application of funds statement.

OR

- b) The following are the Comparative Balance Sheets of XYZ Ltd. as on 31<sup>st</sup> December 2008 and 2009.

<b>Liabilities</b>	<b>2008</b>	<b>2009</b>	<b>Assets</b>	<b>2008</b>	<b>2009</b>
Share Capital	3,50,000	3,70,000	Land	1,00,000	1,50,000
Profits and Loss A/c	50,400	52,800	Stock	2,46,000	2,13,500
9% Debentures	60,000	30,000	Goodwill	50,000	25,000
Creditors	51,600	59,200	Bank Balance	45,000	39,000
			Debtors	71,000	84,500
	<b>5,12,000</b>	<b>5,12,000</b>		<b>5,12,000</b>	<b>5,12,000</b>



Other particulars provided to you are :

- a) Dividends declared and paid during the year Rs. 17,500
- b) Land was revalued during the year at Rs. 1,50,000 and the profit on revaluation transferred to Profit and Loss A/c. You are required to prepare a Cash Flow Statement for the year ended 31-12-2009.

13. a) X Ltd. Company is considering investing in a project requiring a capital outlay of Rs. 2,00,000. Forecast for annual income after depreciation but before tax is as follows :

Year	Rs.
1	1,00,000
2	1,00,000
3	80,000
4	80,000
5	40,000

Depreciation may be taken as 20% on original cost and taxation at 50% net income. You are required to evaluate the project according to NPV method taking cost of capital as 10%.

OR

- b) A company is considering investing in a project requiring capital outlay of Rs. 30,000 and their life period is 5 years. The cost of capital is 10%.

Year	CFAT
1	5,000
2	5,000
3	10,000
4	20,000
5	10,000

Calculate Net Present Value of the project.

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**ACCOUNTANCY – II**  
**Management Accounting and Control**  
**(Common Paper for Computers, Computer Applications (Voc.) and**  
**Vocational Courses)**  
**Elective – II (Paper – 306)**

Time : 3 Hours]

[Max. Marks :70

## PART – A

Answer **any five** questions. Answer to theory question should **not** exceed **20** lines **each**. **(5×4=20 Marks)**

1. Explain the controller functions.
2. Explain the different types of financial statements.
3. State the limitations of ratio analysis.

**Rs.**

4. Equity share capital	10,00,000
10% preference share capital	5,00,000
18% debentures	8,00,000
Current liabilities	3,00,000
General reserve	8,00,000

Find out Capital Gearing from the above particulars.

5. What are the differences between funds flow statement and Balance Sheet ?
6. From the following balances, you are required to compute cash from operation :

	31-12-2010 (Rs.)	31-12-2011 (Rs.)
Debtors	50,000	47,000
B/R	10,000	12,500
Creditors	20,000	25,000
O/S expenses	1,000	1,200
B/P	8,000	6,000
Prepaid expenses	800	700
Accrued income	600	750
Income received in advance	300	250
Profit made during the year	–	1,30,000

7. Explain the classification of Budgets.
8. What are the advantages of budgetary control ?



## PART – B

Answer the following.

(5×10=50 Marks)

9. a) What do you understand by Management Accounting ? Distinguish it from Cost Accounting.

OR

b) Explain the limitations of Financial Accounting in detail and point out how does Management Accounting help in overcoming such limitations.

10. a) The Balance Sheets of P & Co. and Q & Co. are given below :

**Balance Sheets as on 31-12-2010**

<b>Liabilities</b>	<b>P&amp;Co. (Rs.)</b>	<b>Q.&amp;Co. (Rs.)</b>	<b>Assets</b>	<b>P&amp;Co. (Rs.)</b>	<b>Q&amp;Co. (Rs.)</b>
Pref. share capital	1,20,000	1,60,000	Land & building	80,000	1,23,000
Equity share capital	1,50,000	4,00,000	Plant and machinery	3,34,000	6,00,000
Reserves	14,000	18,000	Short term investments	1,000	40,000
Long term loans	1,15,000	1,30,000	Stock	10,000	25,000
Bills payable	2,000	–	Debtors	4,000	8,000
Sundry Creditors	12,000	4,000	Prepaid expenses	1,000	2,000
O/S expenses	15,000	6,000	Cash at bank	8,000	10,000
Proposed dividends	10,000	90,000			
	<b>4,38,000</b>	<b>8,08,000</b>		<b>4,38,000</b>	<b>8,08,000</b>

Compare the financial position of the above two companies with the help of a common size Balance Sheet.

OR

b) From the following Profit and Loss A/c of Rathod Ltd. for the year ended 2008 and 2009, you are required to prepare a comparative income statement :

**Profit and Loss Account**

<b>Particulars</b>	<b>2008</b>	<b>2009</b>	<b>Particulars</b>	<b>2008</b>	<b>2009</b>
	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>	<b>Rs.</b>
To cost of goods sold	6,000	7,500	By Net sales	8,000	10,000
To operating expenses					
Administrative	200	200			
Selling	300	400			
To net profit	1,500	1,900			
	<b>8,000</b>	<b>10,000</b>		<b>8,000</b>	<b>10,000</b>



11. a) From the following Balance Sheet find out a) Debt Equity Ratio b) Current Ratio and c) Liquid Ratio.

**Balance Sheet of X & Co. Ltd. as on 31-12-2011**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share capital	2,00,000	Fixed assets	3,60,000
9% pref. share capital	1,00,000	Stock	50,000
8% Debentures	1,00,000	Debtors	1,10,000
Profit and Loss A/c	40,000	Bills receivable	6,000
Creditors	90,000	Bank	4,000
	<b>5,30,000</b>		<b>5,30,000</b>

OR

- b) From the following Balance Sheet of Moon Ltd. as on 31-03-2007. Calculate Solvency Ratio :

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Equity share capital	1,00,000	Cash	10,000
7% pref. share capital	20,000	Debtors	40,000
6% Mortgage Debentures	1,40,000	Stock	60,000
Reserves	80,000	Investments in Govt. securities	30,000
Creditors	12,000	Fixed assets	3,60,000
O/S expenses	2,000	(-) Depreciation	<u>1,00,000</u>
Provision for taxation	26,000		2,60,000
Bills payable	20,000		
	<b>4,00,000</b>		<b>4,00,000</b>

**Additional information :**

- |                                       |                                     |
|---------------------------------------|-------------------------------------|
| i) Net sales Rs. 6,00,000             | ii) Cost of goods sold Rs. 5,16,000 |
| iii) Net income before tax Rs. 40,000 | iv) Net Income after tax Rs. 20,000 |

- 12 a) From the following two Balance Sheets as on 31-03-2007 and 2008 you are required to prepare funds flow statement :

	<b>31-3-2007</b>	<b>31-3-2008</b>	<b>31-3-2007</b>	<b>31-3-2008</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Liabilities :</b>				
Share capital	2,00,000	2,50,000		
Creditors	50,000	45,000		
P&L A/c	1,00,000	1,25,000		
<b>Assets :</b>				
Cash			50,000	55,000
Debtors			1,00,000	1,20,000
Stock			1,50,000	1,75,000
Land			50,000	70,000
	<b>3,50,000</b>	<b>4,20,000</b>	<b>3,50,000</b>	<b>4,20,000</b>

OR



b) Calculate cash from operation from the following :

i) Profit made during the year Rs. 3,00,000 after considering the following items :

	<b>Rs.</b>
a) Depreciation on fixed assets	20,000
b) Transfer to general reserve	10,000
c) Amortization of goodwill	10,000
d) Profit on sale of land	7,000

ii) The following is the position of Current Assets and Current Liabilities.

	<b>1<sup>st</sup> year</b>	<b>2<sup>nd</sup> year</b>
	<b>Rs.</b>	<b>Rs.</b>
Debtors	15,000	18,000
Creditors	20,000	10,000
Bills receivable	7,000	5,000
Prepaid expenses	10,000	7,000

13. a) Explain the steps involved in implementation of a Budgetary Control System.

OR

b) Prepare cash budgets for 3 months starting from 1<sup>st</sup> May 2011 from the following summarised Income and Expenditure forecasts for the months of March to July 2011 :

<b>Months</b>	<b>Sales</b>	<b>Purchases</b>	<b>Wages</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
March	60,000	36,000	9,000
April	62,000	38,000	8,000
May	64,000	33,000	10,000
June	58,000	39,000	8,500
July	56,000	39,000	9,500

- i) Cash balance as on 1<sup>st</sup> May 2011 is Rs. 8,000.
- ii) Advance tax is Rs. 8,000 payable in March and June each.
- iii) Credit allowed by suppliers is 2 months and allowed to customers is one month.
- iv) Lag in payment of wages is one month.





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**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Common Paper for General, Computers, Computer Applications**  
**(Voc.) and Vocational Courses)**  
**Paper – 304 : AUDITING**

Time: 3 Hours]

[Max. Marks : 70

PART – A

I. Answer **any five** questions **not** exceeding **20** lines **each** : **(5×4=20 Marks)**

- 1) What is continuous audit ?
- 2) What are the features of an audit program ?
- 3) What is internal check ?
- 4) What is routine checking ?
- 5) Book debts.
- 6) Audit report.
- 7) Qualified report.
- 8) What are the styles of reports ?

PART – B

II. Answer the following questions in about **3** pages **each** : **(5×10=50 Marks)**

- 9) a) What is auditing ? Explain its importance and limitations.

OR

- b) What are the differences between Book-keeping, Accountancy and Auditing ?

- 10) a) Discuss briefly the qualifications and disqualifications of the Auditor of a Joint Stock Company.

OR

- b) What are the preliminaries should an auditor attend to while commencing a new audit ?

11) a) What is vouching ? What are its objects ?

OR

b) What do you understand by verification of assets ? What is the duty of the auditor in relation there to ?

12) a) How would you audit the accounts of partnership organisation ? Discuss the points, that arise in such audits.

OR

b) Explain the characteristics of a good audit report.

13) a) Enumerate the essential principles of business letter.

OR

b) What is business letter ? Describe the various parts of a business letter.

తెలుగు అనువాదం

పార్ట్ - ఎ

I. ఏవైనా అయిదు ప్రశ్నలకు **20** పంక్తులకు మించకుండా సమాధానములు వ్రాయండి.

(5×4=20 మార్కులు)

- 1) నిరంతర ఆడిట్ అనగానేమి ?
- 2) ఆడిట్ ప్రోగ్రాం యొక్క లక్షణాలు ఏవి ?
- 3) అంతర్గత తనిఖీ అనగానేమి ?
- 4) రొటిన్ చెకింగ్ అనగానేమి ?
- 5) పుస్తకపు అప్పులు.
- 6) ఆడిట్ నివేదిక.
- 7) క్వాలిఫైడ్ నివేదిక .
- 8) వివిధ రకాల నివేదికలు గురించి వ్రాయండి.

పార్ట్ - బి

II. ఈ క్రింది ప్రశ్నలకు **3** పేజీలకు మించకుండా సమాధానాలు వ్రాయండి.

(5×10=50 మార్కులు)

9) a) ఆడిటింగ్ అంటే ఏమిటి ? దానికి గల ప్రాముఖ్యతను పరిమితులను వివరించండి.

లేదా

b) బుక్ కీపింగ్, ఎకౌంటెన్సీ మరియు ఆడిటింగ్ కు గల తేడాలను వివరించండి.



**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Common Paper for General, Computers, Computer Applications (Voc.)**  
**and Vocational Courses)**  
**Paper – 303 : BUSINESS LAW**

Time: 3 Hours]

[Max. Marks: 70

PART – A

I. Answer **any five** of the following questions **not** exceeding **20** lines **each** : **(5×4=20 Marks)**

- 1) Quasi Contract
- 2) Wagering Agreement
- 3) Novation v/s Alteration
- 4) Caveat Emptor
- 5) Complainant as per Consumer Protection Act
- 6) Constructive Notice
- 7) Appointment of a Company Secretary
- 8) Declaration of Solvency.

PART – B

II. Answer the following questions in **not** exceeding **four** pages **each** : **(5×10=50 Marks)**

- 9) a) i) Define Consideration. State the exceptions to the rule – “No Consideration- No Contract”.
- ii) Anil bought some tyres from Dunlop Company and sold them to Mahesh (sub-dealer), who agreed with Anil not to sell below the company’s list price, and pay Dunlop Company Rs. 100 as damages on every tyre he undersold. Mahesh sold five tyres at less than the list price and thereafter Dunlop Co. sued Mahesh for the breach will Dunlop Co. succeed ? Give reasons.

OR

- b) i) Define ‘Fraud’. Explain the essential elements of Fraud.
- ii) A young widow was forced to adopt a boy under the threat of preventing the body of her husband, who had just died from being removed for cremation. Is this adoption valid under law ? Give reasons.



- 10) a) i) What are 'Reciprocal promises' ? Explain the rules regarding performance of Reciprocal promises.
- ii) 'A' has taken a loan from 'B' Rs. 10,000 payable on 1<sup>st</sup> August with interest. 'A' has offered to pay on 1<sup>st</sup> July, the loan amount with interest calculated upto 1<sup>st</sup> July. Is it a valid tender of performance ? Decide.

OR

- b) i) "Impossibility of performance is one of the modes in which a contract is discharged". Discuss.
- ii) Ram agreed to make and deliver 500 chairs to Rahim by June 30, but subsequently he could not fulfil his promise due to a strike by his workers. Ram claims that the contract is terminated by impossibility of performance. Is it a valid claim ? Decide.
- 11) a) i) Distinguish between a contract of sale and an agreement to sell.
- ii) 'X' bought some milk from 'Y'. The milk contained some poisonous germs. X's wife took the milk and got infected, as a result of which she died. Is 'X' entitled for any damages ? Explain.

OR

- b) i) Define the term 'Goods'. Explain the rules relating to the transfer of property in the case of specific goods.
- ii) 'A' sells to 'B' a certain quantity of sugar stored in A's warehouse. It is agreed that 'B' shall get (2) months credit, 'B' allows the sugar to remain in A's warehouse. 'B' becomes insolvent before the expiry of (2) months, and the official receiver demands delivery of sugar without making any payment. State the rights of 'A'.
- 12) a) i) Explain the composition and working of 'State Commission' as a redressal agency under the 'Consumer Protection Act', 1986.
- ii) Venkatesh purchased an auto for plying the same on hire. Can Venkatesh be considered as a consumer ? Give reasons.

OR

- b) Write a brief note on :
- i) Meaning of 'Trade Marks' as per Trade Marks Act, 1999.
- ii) Objectives of 'Information Technology Act', 2000.



- 13) a) i) Discuss the powers and duties of directors of a company.  
 ii) As per the articles, the directors of a company had power to borrow upto Rs. 50,000 without the consent of the general meeting. The directors lent Rs. 60,000 to the company without such consent and took debentures. To what extent the company is liable to directors ? Decide.

OR

- b) i) Explain the provisions of the Companies Act relating to creditors' voluntary winding up of a company.  
 ii) A private company has only two shareholders, who are also its directors with equal rights of management and voting powers. The company has made huge profits, but there is a complete deadlock in the management of the company. One of the shareholders applied for winding up of the company. Decide.

తెలుగు అనువాదం

పార్టు - A

- I. ఈ క్రింది వానికొక్కొక్క దానికి 20 పంక్తులకు మించకుండా ఏవైనా ఐదు ప్రశ్నలకు సమాధానం వ్రాయండి.

(5×4=20 మార్కులు)

- 1) క్వాలిఫైడ్ కాంట్రిబ్యూటర్
- 2) జూదపు ఒప్పందం
- 3) నవీకరణము Vs మార్పు
- 4) కొనుగోలుదారుకు హెచ్చరిక
- 5) వినియోగదారు రక్షణ చట్టం ప్రకారం 'ఫిర్యాదు'
- 6) సంభావితా నోటీసు
- 7) కంపెనీ సెక్రటరీ నియామకం
- 8) ఆర్థిక స్థోమత ప్రకటన.

పార్టు - B

- II. ఈ క్రింది వానికొక్కొక్క దానికి నాలుగు పేజీలకు మించని సమాధానం వ్రాయుము.

(5×10=50 మార్కులు)

- 9) a) i) ప్రతిఫలాన్ని నిర్వచించి, 'ప్రతిఫలం లేకుండా కాంట్రిబ్యూటర్ లేదు' అనే నిబంధనకు గల మినహాయింపులు పేర్కొనండి.  
 ii) డన్లప్ కంపెనీ నుండి కొన్ని కొన్ని టైర్లను అనిల్ అనే వ్యక్తి కంపెనీ పేర్కొన్న ధరకంటే తక్కువ ధరకు అమ్మననే అంగీకరించి ఒకవేళ అమ్మితే తక్కువ ధరకమ్మిన ప్రతిఫలం డన్లప్ కంపెనీకి రు. 100 పరిహారం ఇస్తాననే వాగ్దానం చేసిన మహేష్ (సబ్ డీలర్) కు అమ్మాడు. మహేష్ ఐదు టైర్లను తక్కువ ధరకమ్మగా డన్లప్ కంపెనీ వాగ్దాన భంగానికి గాను మహేష్ పై వ్యాజ్యం తీసుకొచ్చింది. డన్లప్ కంపెనీ గెలుస్తుందా ? కారణాలు తెలుపండి.

లేదా

- b) i) మోసాన్ని నిర్వచించి దాని ఆవశ్యక అంశాలను వివరించండి.  
 ii) ఒక బాలుని దత్తత తీసుకోకపోతే చనిపోయిన తన భర్త దేహాన్ని అంత్యక్రియలకు అనుమతించవని భయపెట్టగా ఒక విధవరాలు ఆ బాలుని దత్తత తీసుకుంది. ఈ దత్తత న్యాయ సమ్మతమా ? కారణాలను తెలుపండి.



**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**Paper – 301 : CORPORATE ACCOUNTING**  
**(Common Paper for General, Computers, Computer Applications**  
**(Voc.) and Vocational Courses)**

Time: 3 Hours]

[Max. Marks: 70

## PART – A

I. Answer **any five** of the following questions. Answer to the theory questions should **not** exceed **20** lines **each** : **(5×4=20 Marks)**

1) State the procedure for issuing accounting standards.

2) From the following calculate value of share.

Fixed assets ₹ 3,00,000 : Current assets ₹ 6,00,000

[Market value ₹ 4,20,000] : Current liabilities Rs. 4,00,000

12% debentures ₹ 1,50,000 : Preliminary expenses ₹ 20,000

Equity capital : 20,000 shares of Rs. 10 each fully paid up  
₹ 2,00,000

10% preference capital ₹ 1,20,000 : General reserve ₹ 50,000

3) How do you allocate the following expenses between pre-incorporation and post-incorporation period ? Give reason for basis of allocation.

- |                       |                 |
|-----------------------|-----------------|
| a) Salaries           | b) Bad debts    |
| c) Debenture interest | d) Audit fees   |
| e) Carriage outwards  | f) Depreciation |

4) Distinguish between amalgamation in the nature of merger and amalgamation in the nature of purchase.

5) On 31 March 2011 the books of a bank showed that loan granted to Mr. X ₹ 5,00,000 was doubtful. The interest accrued up to 31 March 2011 amounted to ₹ 1,00,000. Mr. X became insolvent and bank recovered only 50% of the amount due on 30<sup>th</sup> April 2011.

Give necessary journal entries in the books of the bank.



6) The life fund of a Life Assurance Company showed a balance ₹ 82,00,000 before taking into account the following :

- a) Reinsurance claims ₹ 60,000
- b) Reinsurance premiums ₹ 85,000
- c) Bonus utilised in reduction of premiums ₹ 20,000
- d) A claim of ₹ 15,000, outstanding for past 8 years is to be negatived.

Ascertain correct balance of life fund after carrying out the above adjustments.

7) The following balances are extracted from the books of a bank as on 31 March 2011.

Discount received during the year ₹ 1,60,000

Rebate on bills discounted as on 31-3-2010 ₹ 10,000

Rebate on bills discounted as on 31-3-2011 amounted to ₹ 15,000

You are required to give necessary journal entries to account for preparing P&L a/c of the bank.

8) From the following information prepare Schedule-4 operating expenses related to insurance business.

	(₹ in '000)
Employees salaries and allowances	28,000
Medical expenses	8,000
Legal expenses	2,000
Annuities	18,000
Dividends	5,000
Rent, rates and taxes	3,000
Depreciation on assets	10,000
Managerial remuneration	4,000

PART – B

II. Answer the following questions. Answer to the theory questions should not exceed 4 pages each. (5×10=50 Marks)

9) a) Explain any two Indian accounting standards in detail.

OR





b) The Balance Sheet of ABC Ltd. as on 31 March 2011 is as under

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
	₹		₹
Equity capital :		Goodwill	50,000
10,000 shares of ₹ 100 each	10,00,000	Buildings	10,00,000
Reserves	6,40,000	Machinery	4,00,000
P&L a/c	60,000	Investments in 10%	
10% debentures	4,00,000	Govt. bonds	5,00,000
Current liabilities	3,00,000	Current assets	4,10,000
		Preliminary exp.	40,000
	<b>24,00,000</b>		<b>24,00,000</b>

The average profit of the company after tax is Rs. 3,50,000. The market value of buildings is ₹ 12,00,000 and machinery ₹ 3,50,000. Expected rate of return on investment is 15%.

Calculate the value of goodwill on the basis of 3 years purchase of super profits.

10) a) The following trial balance is extracted from the books of XYZ Ltd. as on 31 March 2011.

<b>Debit balances</b>	<b>Amount</b>	<b>Credit balances</b>	<b>Amount</b>
	₹		₹
Opening stock	20,000	Sales	3,70,000
Buildings	1,80,000	P & L a/c	60,000
(Accumulated depreciation up to 31-3-10 ₹ 20,000)		Transfer fees	3,000
Purchases	1,50,000	Provision for bad debts	6,000
Wages	60,000	Trade creditors	52,000
		8% debentures	1,50,000



<b>Debit balances</b>	<b>Amount</b>	<b>Credit balances</b>	<b>Amount</b>
	₹		₹
Salaries	20,000	<u>Share capital</u>	
Insurance	15,000	10,000 shares of ₹ 30	
Interest on debentures	6,000	each, ₹ 20 paid up	2,00,000
Machinery		General reserve	20,000
(Cost ₹ 2,00,000)	1,60,000		
Good will	20,000		
15% investments	40,000		
Carriage on sales	5,000		
Bad debts	4,000		
Audit fees	6,000		
Director's fees	15,000		
Cash at bank	20,000		
Debtors	1,30,000		
Discount on shares	10,000		
	<b>8,61,000</b>		<b>8,61,000</b>

You are required to prepare profit and loss a/c for the year ended 31 March 2011 and Balance Sheet as on that date after taking into account the following adjustments.

- Closing stock valued at Rs. 80,000
- Provide depreciation on buildings at 5% on cost and on machinery at 10% on written down value.
- Provide for bad debts at 5%
- Transfer to general reserve Rs. 30,000
- Directors recommended a dividend of 10% on paid up capital.

OR

- b) The following is the financial position of ABC company as on 31-3-2011.

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
	₹		₹
Authorised capital :		Fixed assets	4,00,000
40,000 shares of ₹ 10 each	<u>4,00,000</u>	Current assets	2,00,000
Issued, called up & paid up			
Capital : 25,000 shares of			
₹ 10 each ₹ 8 paid up	2,00,000		



Liabilities	Amount ₹	Assets	Amount ₹
Capital redemption reserve	60,000		
General reserve	80,000		
Current liabilities	2,60,000		
	<b>6,00,000</b>		<b>6,00,000</b>

The directors of the company proposed to

- Convert partly paid shares into fully paid up by using general reserve account.
- Issue one bonus share for every five existing shares at a premium of ₹ 2 each by using capital redemption reserve.
- Issue 10,000 shares at ₹ 12 each for cash.

Give necessary journal entries and Balance Sheet of the company after giving effect to the above.

- 11) a) The following are the Balance Sheets of A Ltd. and B Ltd. as on 31 March 2011.

Liabilities	A Ltd. ₹	B Ltd. ₹	Assets	A Ltd. ₹	B Ltd. ₹
Equity capital (₹ 10 each)	10,00,000	5,00,000	Land and buildings	5,00,000	2,00,000
Statutory reserve	80,000	20,000	Machinery	10,00,000	5,00,000
Reserves	3,00,000	1,00,000	Stock	3,00,000	2,00,000
P&L a/c	2,00,000	80,000	Debtors	5,00,000	1,70,000
12% debentures	8,00,000	3,00,000	Bills receivable	2,80,000	50,000
Current liabilities	5,00,000	2,00,000	Bank	3,00,000	80,000
	<b>28,80,000</b>	<b>12,00,000</b>		<b>28,80,000</b>	<b>12,00,000</b>

On the above date A Ltd. took over B Ltd. The purchase consideration is paid by issuing 60,000 equity shares of ₹ 10 each at a premium of ₹ 2 per share in A Ltd. The liquidation expenses of B Ltd. ₹ 10,000 will be borne by A Ltd. Debenture holders of B Ltd. will be issued debentures in A Ltd. for the same value and denomination.

Give necessary journal entries and Balance Sheet of A Ltd. after amalgamation assuming that the amalgamation is in the nature of merger.

OR



b) The following Balance Sheet related to Weak Ltd. as on 31-3-2011.

Liabilities	Amount ₹	Assets	Amount ₹
10,000 shares of Rs. 20 each fully paid up	2,00,000	Buildings	1,80,000
12% debentures	1,00,000	Machinery	1,50,000
Trade creditors	2,50,000	Stock	60,000
Outstanding exp.	20,000	Debtors	50,000
		P&L a/c (Dr)	1,10,000
		Discount on debentures	20,000
	<b>5,70,000</b>		<b>5,70,000</b>

With a view to reconstruct the company it is proposed to

- Reduce the value of share by ₹ 8
- Debenture holders agreed to sacrifice ₹ 10,000 and reduce rate of interest to 8% for the balance amount
- Trade creditors agreed to sacrifice ₹ 1,00,000
- Buildings to be valued at ₹ 2,00,000
- Write off all fictitious assets and reduce machinery by ₹ 30,000, stock by ₹ 10,000 and create a provision for bad debts at 20%
- To meet the working capital requirements, the company issued 2000 shares at ₹ 12 each for cash.

Assuming that the said proposal is duly approved and executed, give journal entries and Balance Sheet after reconstruction.

- 12) a) Prepare profit and loss account of a commercial bank for the year ended 31 March 2011.

	₹		₹
Interest on loans	5,00,000	Interest on cash credits	2,60,000
Interest on deposits	1,50,000	Bad debts	10,000
Printing & stationery	30,000	Payment to employees	80,000
Loss on sale of banking assets	20,000	Depreciation on bank property	35,000





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	₹		₹
Insurance & lighting	30,000	Legal expenses	10,000
Locker's rent	12,000	Interest on borrowings	20,000
Commission & exchange	40,000	Income from non-banking	
Rebate on bills discounted on		assets	8,000
1-4-2010	15,000	Profit on sale of banking	
		assets	25,000
		Discount on bills (gross)	2,00,000
		Balance of profit on	
		1-4-2010	40,000

**Additional information :**

- Rebate on bills discounted on 31 March 2011 amounted to ₹ 30,000
- Provide for tax @ 40%
- Proposed dividend ₹ 1,00,000
- Transfer to investment reserve ₹ 40,000.

OR

- Prepare Balance Sheet of Andhra Bank Ltd. as on 31 March 2011.

	₹		₹
			(Rs. in '000)
Authorised capital	5,000	Cash credits	300
Paid up capital	1,500	Overdrafts	150
Money at call & short notice	750	Current accounts	3,750
Investments	4,500	Profit for the year	600
Bills payable	750	Bills discounted & purchased	600
Savings bank a/c	1,500	Furniture	150
Term loans	1,200	Land & Buildings	2,550





	₹		₹
			(Rs. in '000)
Cash balance & balance with RBI	1,500	Fixed deposits	2,100
Bills for collection	500	Statutory reserve	1,200
		Investment reserve	300
		Acceptances and endorsements on behalf of customers	400

- 13) a) Prepare revenue account of a life assurance company for the year ended 31 March 2011, from the following ledger balances.

	₹		₹
Salaries to employees	1,20,000	Claims by death	3,60,000
Printing & stationery	40,000	Claims by maturity	5,60,000
Interest & discounts (gross)	3,70,000	Consideration for annuities granted	1,80,000
Commission to agents	90,000	Other income	8,000
Management expenses	30,000	First year premium	8,10,000
Surrenders	80,000	Renewal premium	7,00,000
Annuities paid	98,000	Profit on sale of investments	64,000
Commission on business ceded	30,000	Loss on sale of investments	28,000
Commission on business accepted	16,000		

**Adjustments :**

- Reinsurance premium ₹ 40,000
- Claims intimated but not admitted ₹ 62,000
- Outstanding premiums ₹ 1,05,000
- Transfer 10% of surplus to investment reserve.

OR

- Distinguish between life assurance and other forms of insurance.



**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Only for General Course)**  
**Paper – 302 : COST AND MANAGEMENT ACCOUNTING**

Time : 3 Hours]

[Max. Marks : 70

PART – A

I. Answer **any 5** questions in **not** exceeding **20** lines **each**. **(5×4=20 Marks)**

1) Opportunity cost.

2) Prepare a statement showing prime cost, works cost, total cost, percentage of work heads expenditure to production wages from the following figures :

Materials used Rs. 5,00,000

Production wages Rs. 3,00,000

Works overhead expenses Rs. 75,000

General Expenses Rs. 50,000.

3) P/V Ratio.

4) Calculate the Maximum Level and Minimum Levels from the following data.

Reordering quantity 2000 units; Reorder period 6-8 weeks

Normal usage 300 units per week

Minimum quantity required 200 units

Maximum quantity 400 units.

- 5) Calculate the amount of profit to be transferred to P/L A/c pertaining to a contract.

Work certified Rs. 8,00,000

Cost of uncertified work Rs. 50,000

Cost of the contract Rs. 16,00,000

Cash received to work certified Rs. 6,40,000 (80% of work certified)

Total expenditure incurred on the contract Rs. 7,00,000.

- 6) Name the basic financial statements and their importance.

- 7) Calculate B.E.P. in terms of sales value and in units from the following particulars.

Fixed factory overhead cost Rs. 80,000

Fixed selling overhead cost Rs. 10,000

Variable manufacturing cost per unit Rs. 8

Variable selling cost per unit Rs. 4

Selling price Rs. 30.

- 8) Sales Rs. 200 crores; cost of goods sold Rs. 80 crores other operating expenses Rs. 40 crores. You are required to calculate Gross Profit Ratio and Net Profit Ratio and comment on them.

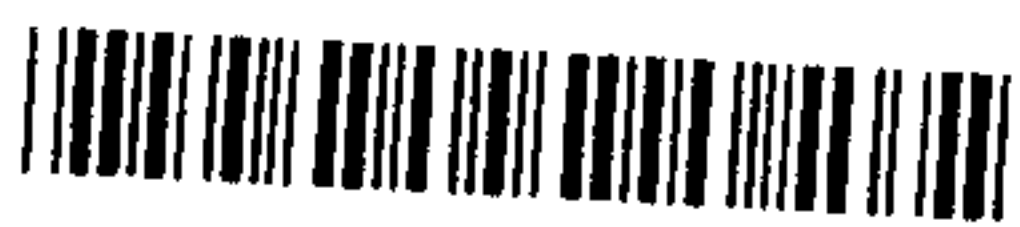
#### PART – B

- II. Answer the following questions **not exceeding 3 pages each.** (5×10=50 Marks)

- 9) a) Define Management Accounting and explain its scope, advantages and limitations.

OR

- b) Explain the term "Cost Accounting" and show the relationship of costing department with other departments.



10) a) A company has four departments L, M and N which are Production Depts. and K which is a Service Dept. Cost of the department K is apportioned on the basis of wages paid.

The costs for the year 2001 were :

	Rs.
Rent	21,000
Repairs to plant	1,26,000
Depreciation of plant	9,450
Light and power	2,100
Supervision	31,500
Repairs to building	8,400

The following information about departments is available and is used as a basis for distribution.

Departments	Area Sq. Metres	No. of Employees	Wages Paid Rs.	Value of Plant Rs.
L	1500	20	1,26,000	3,15,000
M	1100	55	84,000	1,89,000
N	900	10	63,000	1,26,000
K	500	5	42,000	—

Apportion these costs to Production Departments.

OR



b) From the following particulars you are required to work out the earnings of a worker for a week under (1) Straight Piece Rate (2) Differential Piece Rate (3) Halsey Premium Scheme and (4) Rowan Premium Scheme.

Weekly working hours – 48

Hourly wage rate Rs. 7.50

Piece rate per unit Rs. 3.00

Normal time taken per piece 20 minutes

Normal output per week 120 pieces.

11) a) Following information has been extracted from the costing records of P Engineering Works Ltd., Hyderabad in respect of Job No. 101.

	<b>Rs.</b>
Materials	36.00
Direct wages 30 hours at Rs. 1.00 per Hr. (Dept. – I – 15 Hrs. II – 10 Hrs. III – 5 Hrs.)	<u>30.00</u>
	66.00
Plus 50% on cost	<u>33.00</u>
	<b>99.00</b>

An analysis of the previous year's P/L A/c shows the following :

	<b>Rs.</b>
Material	44,000
<b>D. Wages</b>	
Dept. I	5,000
Dept. II	6,000
Dept. III	4,000



**Factory overheads**

Dept. I	5,000
Dept. II	3,000
Dept. III	3,000
Selling and distribution overheads	14,000

Prepare (a) Job cost sheet (b) calculate and enter revised cost using the previous year's figures as basis and (c) add to the total job cost 10% on cost for profit and give the final selling price.

OR

- b) A product passes through three Processes known as A, B and C. It is ascertained that loss is incurred in each Process as Process A – 2%, Process B – 4% and Process C – 5%. In each case the (percentage) % of loss is computed on the number of units entering the Process concerned. The loss of each Process possesses a scrap value. The loss of Process A is sold at Rs. 5 per 100 units, B is sold at Rs. 10 per 100 units and that of Process C at Rs. 20 per 100 units.

The output of each Process passes immediately to next Process and the finished units are passed from Process C into stock.

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Materials consumed	3,000	5,000	7,000
Direct Labour	4,000	4,000	4,720
Manufacturing expenses	2,710	4,425	5,000

r.o.

10,000 units have been issued to Process A at a cost of Rs. 5,000. The output of each Process has been as under : Process A – 9,700; Process B – 9,500; Process C – 8,900.

There is no work in progress in any Process.

Prepare Process Accounts. Calculation should be made to the nearest rupee.

- 12) a) Define Budget and Budgetary Control and explain about cash, sales and production budgets.

OR

- b) The standard material cost for an output of 100 Kgs of Chemical X is made up of

Chemical A – 30 Kgs @ Rs. 4 per Kg

Chemical B – 40 Kgs @ Rs. 5 per Kg

Chemical C – 80 Kgs @ Rs. 6 per Kg

In a batch 500 Kgs of Chemical X were produced from a mix of

Chemical A – 150 Kgs at a cost of Rs. 588

Chemical B – 220 Kgs at a cost of Rs. 1,056

Chemical C – 380 Kgs at a cost of Rs. 2,860

Calculate the Material Price Variance, Material Usage Variance and Material Cost Variance.



- 13) a) Prepare a Cash Flow Statement and Operating Profits for the year ended 31 Dec. 2010 from the information given to you.

### Comparative Balance Sheets

(Figures in thousands) 000

Liabilities	31-12-2009	31-12-2010	Assets	31-12-2009	31-12-2010
	Rs.	Rs.		Rs.	Rs.
Equity capital	140	140	Fixed Asset (Net)	90	87
Reserves	74	105	Cash	75	97
Sundry Creditors	32	35	Sundry Debtors	43	40
Wages outstanding	3	4	Inventories	49	58
Misc. Expenses outstanding	11	3	Prepaid rent	3	5
	<b>260</b>	<b>287</b>		<b>260</b>	<b>287</b>

Accumulated depreciation was Rs. 16,000 and Rs. 19,000 at the end of 2009 and 2010 respectively.

Other Information	Rs. (in 000's)
Sales	300
Wages	23
Misc. operating expenses	47
Cost of goods sold	190
Rent	6
Depreciation	3

OR



b) The following information is given about Ms XY Ltd. for the year ending Dec. 2010.

- i) Stock Turnover Ratio – 6 times
- ii) Gross Profit Ratio – 20% on sales
- iii) Sales for 2010 – Rs. 3,00,000 (3 lakhs)
- iv) Closing stock is Rs. 10,000 more than opening stock
- v) Opening creditors – Rs. 20,000
- vi) Closing creditors – Rs. 30,000
- vii) Trade debtors at the end Rs. 60,000
- viii) Net working capital – Rs. 50,000

Find out Average Stock, Purchases, Creditors Turnover Ratio, Average Payment Period, Average Collection Period and Working Capital Turnover Ratio.

తెలుగు అనువాదం

భాగము – A

1. ఈ క్రింది వానిలో **20** పంక్తులకు మించకుండా ఏదైనా **5** ప్రశ్నలకు సమాధానములు వ్రాయండి. **(5×4=20 మార్కులు)**

1) అవకాశ వ్యయము.

2) ఈ క్రింది వివరాలనుండి, ప్రధాన వ్యయము, వర్క్స్ వ్యయము, మొత్తం వ్యయము, ఉత్పత్తి వేతనాలలో, పని వ్యయము, యొక్క శాతమును తెలిపే నివేదికను తయారు చేయండి.

వినియోగించిన వస్తువులు రూ. 5,00,000

ఉత్పత్తి వేతనాలు రూ. 3,00,000

పని వ్యయము రూ. 75,000

సాధారణ ఖర్చులు రూ. 50,000





**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Common Paper for Computers, Computer Applications (Voc.) and**  
**Vocational Courses)**  
**Accountancy – II**  
**Elective – I (Paper – 305) : COST ACCOUNTING**

Time : 3 Hours]

[Max. Marks : 70

PART – A

Answer **any 5** questions in **not** exceeding **20** lines **each**. **(5×4=20 Marks)**

1. State the advantages of cost accounting to workers and Government.
2. Distinguish between fixed costs and variable costs.
3. From the following particulars calculate the total amount of wages payable under
  - i) Halsey and
  - ii) The Rowan premium plansStandard time : 10 hrs.  
Wage rate per hour : Rs. 5  
Time taken : 8 hours.
4. Explain the purposes served by cost sheet.
5. The following information is extracted from job ledger in respect of job No. 303.  
Materials Rs. 3,400  
Wages 80 hours at Rs. 2.50 per hour  
Variable overheads incurred for all jobs Rs. 5,000 for 4,000 labour hours  
Find the profit if the job is billed for Rs. 4,200.
6. State any five reasons for the difference between the profit shown by cost accountant and financial accountant.
7. Explain Break-even analysis.

8. The following information is given.

Standard hours per unit	15
Standard rate	Rs. 4 per hour
Actual production	1000 units
Actual hours	15.300 hours
Actual rate	Rs. 3.90 per hour

Calculate labour cost variance.

### PART – B

Answer the following. Answer to theory questions should **not** exceed **four** pages **each**. **(5×10=50 Marks)**

9. a) "Cost accountancy is an aid to management". Discuss.

OR

b) Explain the various methods of costing.

10. a) Calculate the machine hour rate from the following data.

	<b>Rs.</b>
Cost of machine	1,00,000
Installation charges	10,000
Estimated scrap value after the expiry of its life (15 years)	5,000
Rent and rates for the shop per month	200
General lighting for the shop per month	300
Insurance premium for the machine per annum	960
Repairs and maintenance expenses per annum	1,000
Power consumptions – 10 units per hour	–
Rate of power per 100 units	20
Estimated working hours per annum	2,000
Shop supervisor's salary per month	600

The machine occupied 1/4 of the total area of the shop. The supervisor is expected to devote 1/5<sup>th</sup> his time for supervising the machine.

OR



- b) Prepare the Stores Ledger Account for the month of March 2012 under  
a) simple average method      b) weighted average price method.

Date	Particulars	Quantity (kg.)	Rate per Unit
March 2	Received	2000	10
6	Received	300	12
9	Issued	1200	—
10	Received	200	14
11	Issued	1000	—
22	Received	300	11
31	Issued	200	—

11. a) The following figures have been obtained from the records of Rao Manufacturing Company for the year 2010.

	Rs.
Materials consumed	6,00,000
Productive wages	5,00,000
Works overheads	1,00,000
Establishment and General expenses	60,000

The company decided to produce a machine and sell in the market in 2012. The material for the machine is Rs. 6,000, wages Rs. 3,000 and the profit should be 25% as selling price. Determine the selling price of the machine.

OR

- b) Product 'A' passes through three processes. 1000 finished units were produced with the following expenditure during March 2012.

	Process A	Process B	Process C
	Rs.	Rs.	Rs.
Direct material	1,000	2,000	1,000
Direct labour	5,000	4,000	3,000
Direct expenses	500	600	1,000

Overhead expenses amounted in all to Rs. 6,000. They are to be apportioned on the basis of direct wages. Main raw materials issued to process 'A' (besides above) were worth Rs. 6,000. Prepare the Process Accounts.



12. a) Differentiate between marginal costing and absorption costing.

OR

b) You are given the following information relating to a trading company for two periods.

	Sales (Rs.)	Profit (Rs.)
<b>Period I</b>	1,30,000	6,000
<b>Period II</b>	1,50,000	10,000

Calculate, a) P/V ratio and b) BEP.

13. a) Explain the significance of variance analysis.

OR

b) The standard cost card shows the following details relating to material needed to produce 1 kg of groundnut oil :

Quantity of groundnut required	3 Kg
Price of groundnut	Rs. 2.50 per Kg
Actual production data :	
Production during the month	1000 Kg
Quantity of material used	3500 Kg
Price of groundnut	Rs. 3.00 per Kg

Calculate :

- Material cost variance
- Material price variance
- Material usage variance.



**FACULTY OF COMMERCE**

**B.Com. III Year Examination, March/April 2013**

COMPUTER APPLICATIONS – I

**Elective – I Paper - 305**

(Data Base Management Systems)

*(Common Paper for General and Vocational Courses)*

Time : 3 Hours]

[Max. Marks :70

**Part A** – (Marks : 5 × 4 = 20)

*Answer any five of the following.*

1. Database System.
2. Data Model.
3. SQL Schema
4. Storage Media
5. Oracle
6. DBA
7. RDBMS
8. View

**Part B** – (Marks : 5 × 10 = 50)

9. (a) Explain about file oriented systems.

Or

(b) Write about Database systems in the organization.

10. (a) Write on modeling conceptual objects Vs Physical objects.

Or

(b) Write about Relational Algebra.

11. (a) Explain about Data Manipulation.

Or

(b) Explain creation of Database Tables.

[P.T.O.]

12. (a) Explain goals of DBA.

Or

(b) Explain Database Integrity and Database security.

13. (a) Explain design of distributed Database system.

Or

(b) Write about Client/Server systems.

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Code No : 8022

**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2013**  
**(Common Paper for Computers and Computer Applications –**  
**Vocational)**  
**Paper – 302 : E – COMMERCE**

Time : 3 Hours]

[Max. Marks : 70

PART – A

Answer **any five** questions **not** exceeding **20** lines **each** :

**(5×4=20 Marks)**

1. E-Banking
2. S - HTTP
3. EPS
4. VAN
5. Spam Mail
6. Encryption
7. Application Services
8. Banners.

PART – B

Answer the following questions **not** exceeding **3** pages **each** :

**(5×10=50 Marks)**

9. a) Distinguish between E-Commerce and E-Business.

OR

- b) Explain the applications of Mobile Commerce.

10. a) Explain about OSI and TCP/IP.

OR

- b) What are the different Middleware Services ?



11. a) Discuss in detail about Mercantile Process Models.

OR

b) Discuss the different types of Payment Systems.

12. a) What is an EDI ? What are the pre-requisites of EDI ?

OR

b) What are the legal and security issues in EDI ?

13. a) Explain the e-applications of five P's.

OR

b) What is a Search Engine ? Explain the functionality of Search Engine.



**FACULTY OF COMMERCE**

**B.Com. III Year Examination, March/April 2013**

**WEB PROGRAMMING**

*(For B.Com. (Computers) and (Computer Applications) Candidates)*

Time : 3 Hours]

[Max. Marks : 70

**Part A** – (Marks : 5 × 4 = 20)

*Answer any **five** questions in not exceeding 20 lines each.*

1. Write about different Formatting Tags.
2. Write about System Errors.
3. Write about Client Side Programming.
4. Write about String Functions.
5. Write about XML DTD.
6. Compare HTML and DHTML.
7. Write a Program on Frames.
8. Write about CSS.

**Part B** – (Marks : 5 × 10 = 50)

*Answer the following questions in not exceeding 4 pages each.*

9. (a) Write about Graphics in HTML.  
Or  
(b) Write about Web Designing Principles.
10. (a) Write about DOM.  
Or  
(b) Write about Multimedia effects with Filters.
11. (a) Write about Features of V.B. Script.  
Or  
(b) Write about Data Types of V.B.

[P.T.O.]

12. (a) Write about Data Validation Techniques.

Or

(b) Write about Array Handling Mechanism.

13. (a) Write about XML Query Language.

Or

(b) Write about XML Document Object Model.

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