

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for General, Computers, Computer Applications (Vocational)
and Vocational Courses)

Paper – 304 : Auditing

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)

I Answer any Five questions not exceeding 20 lines each.

- 1 Book Keeping, Accountancy and Auditing
- 2 Audit Note Book
- 3 Qualifications of Company Auditor
- 4 Liabilities of an Auditor
- 5 Examination of Voucher
- 6 Distinction between Report and Certificate
- 7 Qualified Report
- 8 What is Investigation Report?

Part – B (5 X 10 = 50 Marks)

II Answer the following questions not exceeding Four pages each.

- 9 a) What do you understand by 'Auditing'. Explain its objectives.
OR
b) What is Auditing? Explain its importance and limitations.
- 10 a) Enumerate the various duties of a Company Auditor.
OR
b) Distinguish between 'Internal Control' and 'Internal Audit'.
- 11 a) What is Verification? How would you verify the following :
A) Bills Payable B) Sundry Creditors C) Contingent Liabilities
OR
b) What is an Investigation. Distinguish an Investigation from Audit.
- 12 a) What special points will be taken up by an auditor in the audit of accounts of a Hospital, Club and Educational Institutions?
OR
b) Explain the significance of the concept of "TRUE AND FAIR VIEW".
- 13 a) What is the difference between a report by an individual and a report by a Committee?
OR
b) You have an agency of a well-known international group of magazines. Write a sales letter to be sent to educational institutions.

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for General, Computers, Computer Applications (VOC) and Vocational Courses)

Paper – 303 : Business Law

Time: 3 Hours

Max.Marks: 70

PART – A (5X4 = 20 Marks)

Answer any Five of the following questions in not exceeding 20 lines each.

- 1 Doctrine of 'Stranger to Contract'
- 2 Misrepresentation
- 3 Breach of Contract
- 4 Wagering Agreements
- 5 Sale by Non-Owners
- 6 Rights of Consumers
- 7 Doctrine of Indoor Management
- 8 Statutory Report

PART – B (5x10 = 50 Marks)

Answer the following questions not exceeding FOUR pages each.

- 9 a) i) Define the term 'Contract' and explain the essentials of a valid contract.
ii) Ajay has invited Amar for lunch. Does it create a contract between them.
OR
- b) i) Define the term 'Mistake' and explain the provisions relating to Unilateral Mistakes.
ii) A has two cars, one blue and the other white. He wants to sell his blue car. B who knows of only A's white car, offers to purchase A's white car for Rs. 20,000. A accepts the offer thinking that it is for his blue car. Is there a contract between A and B.
- 10 a) i) Write a note on Breach of a Contract.
ii) A agrees with B that if there is rain today, he will pay Rs. 500/- to B. In turn B agreed to pay Rs. 500 if there is no rain. Is this a wagering agreement?
OR
- b) i) State the Law relating to the discharge of a Contract:
1) By agreement
2) By operation of law.
ii) A owes Rs. 5000/- to B. He pays Rs. 2000/- to B and B accepts the amount in satisfaction of the whole debt. Is the debt discharged?
- 11 a) i) What are implied conditions? Explain them in brief.
ii) A asked for old oats when he went to a shop. He depended on what the shopkeeper said. The shopkeeper sold old rice as old oats. A bought them. Later he realized that they are old rice. Has he got the right to return them?
OR

- b) i) What is Sale? Who are the non owners who can sell with a right to transfer the property?
 ii) B goes to a shop and buys a pattu sari thinking that it is a kanchi saree. It turns out to be a cotton sari. Can he return the sari? If so under what ground?
- 12 a) i) Who is a Consumer? Explain in brief about Central Consumer Protection Council.
 ii) X got a confirmed ticket with AP Tourism bus. The bus was cancelled later on account of some technical defect without providing an alternative arrangement to the customer. Is it a deficiency in the service?
- OR**
- b) i) What is meant by "Intellectual Property"? Explain in brief about Copyright and Patents.
 ii) Do the following works come under Copyright Act?
 i) Translation Work
 ii) Making any Cinematography film.
- 13 a) i) Explain the powers of a Director under Company's Act, 1956.
 ii) Smt. S is MD of A Pvt. Ltd. Company and B Pvt. Ltd. Company, two independent companies. She is appointed as a Managing Director of a C Pvt. Ltd. Company, another independent company. Is that appointment valid?
- OR**
- b) i) What are the duties of a Liquidator in case of Compulsory Winding Up?
 ii) Can the Liquidator of a Company under voluntary winding up raise a sum of Rs. 1,00,000/- on the security of company's assets to meet obligations of company? Is so under what circumstances?

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for General, Computers, Computer Applications (Voc.) & Voc. Courses)

Paper – 301 : Corporate Accounting

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)

I Answer any Five of the following questions. Answer to the theory questions should not exceed 20 lines each.

- 1 What do you mean by Purchase Consideration?
- 2 Capital employed Rs.12,80,000; Profit of the last three years were Rs.1,50,000, Rs.1,55,000 and Rs.1,45,000 respectively; Normal rate of return is 10%. Calculate goodwill as three years purchase of super profits.
- 3 Why profit prior to incorporation can be transferred to Capital Reserve Account?
- 4 Average profit Rs.1,87,500; Share Capital: 15,000 shares of Rs.100 each, Rs.50 per share called up and paid up; Normal rate of return is 15%; Calculate yield value of a share.
- 5 Profit and Loss Account Rs.1,55,000; General Reserve Rs.2,50,000; Share Capital Rs.5,00,000 in shares of Rs.100 fully paid up. Give journal entries to issue bonus shares in 2 : 1 ratio to the existing shareholders.
- 6 Prepare schedule No. 15-Interest Expended from the following information. Interest on fixed deposits Rs.3,35,000; Interest on current deposits Rs.2,22,000; Income from investments Rs.1,00,000; Interest on RBI borrowings Rs.1,25,000 and profit on sale of Investments Rs.20,000.
- 7 Prepare schedule No. 1-Premium Earned – Net, from the following data on 31st March, 2013. Surrenders Rs.12,99,000; First Premium Rs.15,05,000; Renewal Premium Rs.9,45,000; Premium received under re-insurance Rs.1,50,000; Premium paid under re-insurance Rs.75,000; Outstanding Premium on 31st March, 2013 Rs.50,000.
- 8 What is meant by reinsurance?

Part – B (5 X 10 = 50 Marks)

II Answer the following questions. Answer to the theory questions should not exceed Four pages each.

- 9 a) Briefly describe the purpose of Accounting Standards. How many Accounting Standards have been formulated by Accounting Standards Board of the Institute of Chartered Accountants of India till date.

OR

- b) What do you understand by Goodwill? Under what circumstances does it arise? Explain and illustrate the different methods of calculating goodwill.

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10 a) Liabilities and Assets of Sowmya Ltd. as on 31st March, 2013 were as follows:

Capital and Liabilities	Amount Rs.	Assets	Amount Rs.
5,000 Equity Shares of Rs.100 each, Rs.80 paid up	4,00,000	Sundry Assets	11,40,000
Securities Premium Account	80,000		
Capital Redemption Reserve	90,000		
General Reserve	1,20,000		
Profit and Loss Account	2,50,000		
Sundry Creditors	2,00,000		
	<u>11,40,000</u>		<u>11,40,000</u>

At the annual general body meeting it was resolved :

- 1 To convert partly paid shares into fully paid by utilizing Profit and Loss Account and
- 2 To issue one bonus share for every two shares held as on the date of last Balance Sheet.

Pass necessary journal entries to give effect to the resolution and prepare Balance Sheet after bonus issues.

b) Following is the Trial Balance of Ashoka Ltd. as on 31st March, 2013.

Debit balances	Amount Rs.	Credit balances	Amount Rs.
Opening Stock	50,000	Share Capital	4,00,000
Purchases	4,50,000	Sales	8,00,000
Sales Returns	2,400	Purchase Returns	4,000
Salaries	21,000	Discount Received	6,400
Wages	5,000	Creditors	1,30,000
Office Expenses	20,000	General Reserve	1,20,000
Rent, rates and taxes	3,000	Bills Payable	90,000
General Expenses	5,000	Profit and loss A/c	1,40,000
Cash at Bank	50,000		
Bills Receivable	60,000		
Preliminary Expenses	4,000		
Buildings	3,00,000		
Plant and Machinery	4,00,000		
Furniture	50,000		
Debtors	1,00,000		
Patents	70,000		
	<u>16,90,400</u>		<u>16,90,400</u>

Additional Information :

- a) Stock on 31st March, 2013 was Rs.1,00,000
 - b) Depreciate Plant and Machinery by 10%
 - c) Write off Preliminary Expenses
 - d) Create 5% Provision for Doubt full Debts
 - e) Provide for Income tax @ 50%
- Prepare Final Accounts of the Company.

11 a) The following are the Balance Sheets of X Ltd. and Y Ltd. as at 31st March, 2013.

Capital & Liabilities	X Ltd. Rs.	Y Ltd. Rs.	Assets	X Ltd. Rs.	Y Ltd. Rs.
Share Capital :			Land & Building	3,50,000	2,22,000
Rs.10 fully paid shares	5,00,000	3,00,000	Plant & Machinery	3,75,000	2,25,000
Reserve Fund	1,50,000	1,25,000	Patents & Trademarks	25,000	30,000
Profit and Loss Account	80,000	54,000	Stock	55,000	48,000
Bank Overdraft	90,000	64,000	Bills Receivable	65,000	57,000
Sundry Creditors	55,000	50,000	Bank	35,000	37,000
Bills Payable	45,000	35,000	Preliminary Expenses	15,000	9,000
	<u>9,20,000</u>	<u>6,28,000</u>		<u>9,20,000</u>	<u>6,28,000</u>

On the above date X Ltd. purchased Y Ltd. for a Purchase Consideration of Rs.5,00,000 payable in fully paid shares of Rs.10 each. Liquidation expenses of Y Ltd. amounted to Rs.5,000 will be paid by X Ltd. Assuming the amalgamation is in the nature of merger you are required to give necessary journal entries in the books of X Ltd. and its Balance Sheet after merging.

OR

b) Following is the Balance Sheet of Hindustan Ltd. as on 31st March, 2013.

Capital & Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital :		Good will	30,000
5,000 Equity Shares @ Rs.100	5,00,000	Land & buildings	3,95,000
3,000 10% Pref. shares of Rs.100 each	3,00,000	Plant & Machinery	2,15,000
Bank Overdraft	1,50,000	Stocks	1,70,000
Sundry Creditors	1,50,000	Sundry Debtors	2,30,000
6% Debentures	2,00,000	Preliminary Expenses	10,000
	<u>13,00,000</u>	Profit & Loss Account	<u>2,50,000</u>
			<u>13,00,000</u>

On the above date, the Company adopted the following scheme of reconstruction :

- The Preference shares are to be reduced to fully paid shares of Rs.75 each and Equity shares are to be reduced to shares of Rs.40 each fully paid.
- The fictitious and intangible assets are to be eliminated.

Give journal entries incorporating the above scheme of reconstruction and prepare the reconstructed Balance Sheet.

12 a) The following balances are extracted from the books of Axis Bank Ltd. as on 31st March, 2013, prepare Profit and Loss Account as per the Banking Companies Act.

	(Rs. '000)		(Rs. '000)
Profit & Loss Account (Cr.)	16,20	Miscellaneous Income	3,00
Commission and Exchange	16,50	Interest on Borrowings	15,00
Audit Fee	90	Interest on Deposits	45,00
Postage	60	Income from Investments	3,00
Rent, Rates and Taxes	75	Salaries	6,00
Printing and Stationery	30	Interest and Discounts	1,50,00
Legal Expenses	15		
Additional information :		(Rs. '000)	
i) Create a provision for doubtful debts		3,00	
ii) Create a provision for taxation at		15,00	
iii) Rebate on bills discounted		1,50	
			..4

OR

- b) From the following information, prepare a Balance Sheet of State Bank of Hyderabad as on 31st March, 2013.

	(Rs. '000)		(Rs. '000)
Preliminary Expenses	11	Discount on shares	23
Balance with other banks	1,75	Loan from RBI	11,00
Loans granted	23,00	Investment in Government Bonds	5,00
Bills discounted & purchased		Shares in Ltd. company	3,00
Land and Buildings	12,36	Balance with RBI	1,00
Plant and Machinery	5,50	Money at Call & Short Notice	2,00
Cash in hand	3,00	Share capital	15,00
General Reserve	1,50	Statutory Reserve	2,00
Borrowings	2,50	Bills Payable	50
Sundry Creditors	13,00	Bills for Collection	8,00
Acceptances and endorsements on behalf of customers	5,00	Fixed Deposits	7,25
	10,00	Demand Deposits	2,20

- 13 a) From the following information prepare balance sheet of Bharat Life Assurance Company as on 31st March, 2013.

	(Rs. '000)		(Rs. '000)
Share Capital	25,00	Current Liabilities	10,22
Fixed Assets	15,00	Miscellaneous Expenditure	9,23
Borrowings	12,46	Investments	8,55
Loans and Advances	11,25	Cash and Bank Balances	12,75
Provisions	3,10	Advances and other Current	
Reserves and surpluses	8,25	Assets	2,25

OR

- b) From the following particulars, prepare Fire Revenue Account of Agni Fire Insurance Company for the financial year ended with 31st March, 2013.

	(Rs. '000)		(Rs. '000)
Claims paid	5,35	Premium received	8,00
Legal expenses relating to claims	30	Premiums on re-insurance accepted	60
Commission	1,00	Expenses of Management	2,50
Provision against unexpired risk on 1 st April, 2012	3,30	Claims unpaid on 1 st April, 2012	20
		Claims unpaid on 31 st March, 2013	35

Provide 50% of the net premium income as Reserve for unexpired risk.

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Only for General Course)

Cost and Management Accounting

121213401041

Paper – 302

Time: 3 Hours

Max.Marks: 70

PART – A (5X4 = 20 Marks)

Note: Answer any FIVE questions in not exceeding 20 lines each.

- 1 What are the objectives of Cost Accounting?
- 2 Define Overheads.
- 3 What is Escalation Clause?
- 4 What is Break-Even Point?
- 5 What are the methods of Financial Statement Analysis?
- 6 Explain Gang Composition Variance.
- 7 Define Budget and Budgeting.
- 8 Explain the uses of Ratios.

PART – B (5x12=60 Marks)

Note : Answer the following questions in not exceeding FOUR pages each, using internal choice.

- 9 (a) Define Management Accounting. Explain the importance of Management Accounting.
OR
(b) Explain the Limitations of Management Accounting.
- 10 (a) Prepare a Stores Ledger and find out the value of Closing Stock of Raw Material under Simple Average and Weighted Average Methods.

2010 March	1	Opening Stock	200 units @ Rs. 4.50 per unit
"	10	Purchased	300 units @ Rs. 4.75 per unit
"	18	Issued	150 units
"	26	Purchased	150 units @ Rs. 5.00 per unit
"	31	Issued	200 units
"	April 20	Issued	150 units
"	20	Purchased	100 units @ Rs. 4.80 per unit
"	30	Issued	150 units

On 30th March, the stock verification has shown 5 units shortage which was adjusted accordingly.

OR

- (b) Calculate the earnings of workers X and Y. Under Straight Piece-Rate System and Taylors Differential Piece Rate System from the following particulars.
 Normal Rate per Hours Rs. 3.60
 Standard Time per unit 40 seconds
Differentials to be applied:
 80% of piece rate below standard
 120% of piece rate at or above standard
 Worker 'X' produced 2600 units per day and
 Worker 'Y' produces 3000 units per day

- 11 (a) The following was the expenditure on a Contract for Rs. 12,00,000 commenced on 1-5-2012.

Material Rs. 2,40,000

Wages Rs. 3,28,800

Plant Rs. 40,000

Business charges Rs. 17,200

Cash received on account to 31.12.2012 amounted to Rs. 4,80,000 being 80% of work certified, the value of materials in hand at 31.12.2012 was Rs. 20,000.

Prepare Contract Account for the year 2012. Showing the profit to be credited to the years Profit and Loss Account. Plant is to be depreciated at 10%.

OR

- (b) Make out the necessary accounts from the following details.

	Process 'A'	Process 'B'
Materials	Rs. 60,000	Rs. 6,000
Labour	Rs. 24,000	Rs. 24,000
Overheads	Rs. 14,000	Rs. 17,200
Input (units)	Rs. 40,000	Rs. 35,000
Normal loss	10%	4%
Sale value of scrap / wastage per unit	Rs. 1	Rs. 2

There was no opening or closing stock or work-in-progress. Final output from process 'B' was 17000 units.

- 12 (a) You are given the following data for the coming year for a factory.

Budgeted Output 80000 units

Fixed Expenses Rs. 4,00,000

Variable Expenses per unit Rs. 10-00

Selling Price per unit Rs. 20-00

(i) Draw a Break-Even Chart showing the B.E.P.

(ii) If price is reduced to Rs. 18, what will be the New B.E.P.

OR

- (b) Define Standard Costing and explain the advantages of Standard Costing.

- 13 (a) Describe the importance of Financial Statements.

OR

- (b) From the following information, relating to Surya Chandra Ltd. Prepare a Balance Sheet as on 31.1.2013.

(i) Current Ratio 2.5

(ii) Liquid Ratio 1.5

(iii) Net Working Capital Rs. 3,00,000

(iv) Cost of Sales / Closing Stock 8 times

(v) Gross Profit Ratio 20%

(vi) Average Debt Collection Period 1.5 months

(vii) Fixed Assets / Shareholders Net worth 0.75

(viii) Reserves and Surplus / Share Capital 0.50

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for Computers, Computer Applications (Vocational)
and Vocational Courses)

Elective-I (Paper-305)

Accountancy – II

Cost Accounting

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)

I Answer any Five questions not exceeding 20 lines each (in case of theory questions).

- 1 What is Cost Unit? Explain the various types of cost units with examples.
- 2 How is idle time treated in Cost Accounting?
- 3 Distinguish between Job Costing and Contract Costing.
- 4 State the various Components of Material Cost Variance.
- 5 Following information is available in respect of Component D-20 :

Maximum Stock Level : 8,400 units

Budgeted Consumption per month : Maximum 1,500 units

Minimum 800 units

Estimated delivery period : Maximum 4 months, Minimum 2 months

Calculate : i) Re-order Level, and ii) Re-order Quantity

- 6 From the following information, Prepare Reconciliation Statement :

Profit as per Cost Accounts : Rs.28,660

Over-absorption of Works Over heads in Cost Accounts : Rs.2,400

Directors fees not charged in Cost Accounts : Rs.1,000

Under-valuation of Opening Stock in Cost Accounts : Rs.500

Bank interest credited in Financial Accounts : Rs.800

- 7 Given :

Sales : 1,000 units @ Rs.50 per unit

Variable Cost : Rs.30 per unit

Fixed Cost : Rs.15,000

There is a proposal to reduce the selling price by 20%. Calculate the present and future P/V ratio. Also find out how many units should be sold to maintain the same profit if the selling price is reduced as above.

- 8 Given :

Standard Quantity : 3,00,000 units

Actual Quantity : 2,80,000 units

Standard Rate : Rs.10 per unit

Actual Rate : Rs.12 per unit

Calculate : i) Material Price Variance ii) Material Usage Variance, and
iii) Material Cost Variance

II Answer the following questions not exceeding Four pages each (in case of theory questions).

- 9 a) Define Cost Accounting. Discuss the essentials of a good Cost Accounting System.

OR

- b) How are Costs classified? Explain in detail with examples.

Part – B (5 X 10 = 50 Marks)

- 10 a) The following information is extracted from the Stores Ledger of Lishanth Industries, for the material item 786.

Purchases : 10-01-2014 : 2,000 units @ Rs.20 per unit
16-01-2014 : 4,000 units @ Rs.35 per unit

Issues : 20-01-2014 : 1,000 units
28-01-2014 : 2,000 units

Returns to stores : 29-01-2014 50 units

There was a stock verification on 31-01-2014 and found 2,750 units in the stores. Record the above transactions in the stores ledger under LIFO and Weighted Average Methods, stating clearly the treatment of shortage of material and returns.

OR

- b) A company has three production departments and two service departments.
Distribution summary of overhead is as follows :

<u>Production Departments :</u>			<u>Service Departments :</u>		
	Rs.			Rs.	
A	30,000		X	2,340	
B	20,000		Y	3,000	
C	10,000				

The expenses of service departments are charged on a percentage basis which is as follows :

	A	B	C	X	Y
X	20%	40%	30%	--	10%
Y	40%	20%	20%	20%	--

Find out the total overheads of Production Departments using Simultaneous Equation Method.

- 11 a) From the following information, prepare a Statement of Cost and Profit for the month of January, 2014 :

Cost of Materials : Rs.13 per unit
Labour Cost : Rs.7.50 per unit
Factory Overheads : 60% of Labour Cost
Administrative Overheads : 20% of Factory Cost
Selling Overheads : Rs.2.50 per unit
Opening Stock of finished goods : 500 units @ Rs.19.75 per unit
Closing Stock of finished goods : 250 units
Sales : 10,250 units
Profit : 20% on Sales

OR

b) From the following data, calculate the Cost per kilometer of a vehicle :

	Rs.
Cost of Vehicle	1,50,000
Road license fee per year	5,000
Insurance charges per year	1,000
Garage rent per year	6,000
Driver wages per month	2,000
Cost of feul per litre	36
Kilometres per litre	8
Tyre and maintenance per km.	2
Estimated life : 1,50,000 kms	
Estimated annual kilometers : 6,000	

12 a) Lishanth Industries manufacture and sell small motors. The cost structure of a motor is as under :

Materials	:	Rs.50
Labour	:	Rs.80
Variable Overheads	:	75% of labour cost
Fixed Overheads	:	Rs.2,40,000 per annum
Sale Price	:	Rs.230 per motor

- Determine the number of motors that have to be manufactured and sold in a year to break-even.
- How many motors to be made and sold to earn a profit of Rs,1,00,000 per year?
- If the selling price is reduced by Rs.15 each, how many motors have to be sold to break-even?

OR

b) The following are the budgeted data relating to X Ltd, and Y Ltd. producing identical products for the year 2014-15 :

	<u>X Ltd</u>	<u>Y Ltd</u>
	Rs.	Rs.
Sales	3,00,000	3,00,000
Less : Variable Cost	<u>2,40,000</u>	<u>2,00,000</u>
Contribution	60,000	1,00,000
Less : Fixed Cost	<u>30,000</u>	<u>70,000</u>
Budgeted Profit :	30,000	30,000

- Calculate B.E.P., P/V Ratio and Margin of Safety of each Company.
- State which Company is likely to earn greater profits in the conditions of heavy demand and low demand of the product.

13 a) Define Standard Costing. Discuss its application, advantages and limitations.

OR

b) Details of budgeted and actual fixed overheads and output for the year 2013-14 are as follows :

Budgeted fixed overheads	:	Rs.20,00,000
Actual fixed overheads	:	Rs.21,50,000
Budgeted output	:	40,000 units
Actual output	:	45,000 units

Calculate : i) Fixed Overhead Cost Variance, ii) Fixed Overhead Expenditure Variance, and iii) Fixed Overhead Volume Variance.

FACULTY OF COMMERCE**B. Com. III - Year Examination, March / April 2016****(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)****Elective - I : Paper - 305****Computer Applications - I****Data Base Management Systems****Time : 3 Hours****Max. Marks : 70****PART - A (5x4=20 Marks)****Note :** Answer any **five** of the following questions in not exceeding 20 lines each.

1. What is DBMS, RDBMS?
2. Write about Relational Calculus.
3. Explain Table, Schema.
4. Write about DBA.
5. Explain about SQL.
6. Write about ORACLE.
7. What is Aggregation?
8. Define Client and Server.

PART - B (5x10=50 Marks)**Note :** Answer the following questions in not exceeding four pages each.

9. (a) Write the advantages of DBMS.

OR

- (b) What are the Components of Database System?

10. (a) Define Normalization. Explain any two Normal Forms.

OR

- (b) Write about Principles of Conceptual Database Design.

11. (a) What is DDL? Explain any four DDL Commands.

OR

- (b) Write about Graphical Query Language.

12. (a) Explain about Secondary Key Access.

OR

- (b) Write about the Goals of DBA.

13. (a) Write about Distributed Query Processing.

OR

- (b) Explain about Client / Server System.

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for Computers, Computer Applications - Vocational)

Paper – 302 : E-Commerce

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)

I Answer any Five questions not exceeding 20 lines each.

- 1 E-Business
- 2 Interface layers
- 3 Advantages of E-Cash
- 4 EDI Standards
- 5 E-mail
- 6 Encryption
- 7 Credit Cards
- 8 Internal Marketing

Part – B (5 X 10 = 50 Marks)

II Answer the following questions not exceeding Three pages each.

- 9 a) Discuss in detail about the impact of E-Commerce on Business Models.
OR
b) Explain about E-Shopping? List out the advantages and disadvantages of it.
- 10 a) Explain about OSI and TCP/IP.
OR
b) Explain the issues related to security, when using Web.
- 11 a) Discuss about Merchantile Process Model.
OR
b) Write about the types of E-Payments.
- 12 a) Write about the various issues involved in EDI.
OR
b) Explain about Financial EDI and types of Financial EDI.
- 13 a) Explain the E-Applications of Five P's.
OR
b) What is E-Marketing? What are the advantages and disadvantages of E-Marketing.

FACULTY OF COMMERCE**B.Com. III – Year Examination, March / April 2016****(Common Paper for Computers, Computer Applications (Vocational) & Vocational Courses)****Elective-II (Paper-306)****Accountancy – II****Management Accounting and Control****Time : 3 hours****Max. Marks : 70****Part – A (5 X 4 = 20 Marks)****I Answer any Five questions. Answer to theory questions should not exceed 20 lines each.**

- 1 Qualities of Management Accountant
- 2 Horizontal Analysis
- 3 Return on Capital Employed (ROCE)
- 4 Following are the summarized balances extracted from the books of Alfa Co. Ltd. for the year ended 31st March, 2013. Prepare Analytical Income Statement :
Revenue from operations Rs.14,70,000
Sales Returns Rs.22,800
Other Income Rs.16,000
Tax Rate 30%
Total Overheads Rs.86,910
Depreciation Rs.12,000
Cost of Goods Sold Rs.9,05,400
Interest Paid Rs.26,000

5 Given Current Ratio 2.5, Liquid Ratio 1.5, Working Capital Rs.60,000, Bank O.D. Rs.10,000, Calculate : i) Current Assets, ii) Current Liabilities iii) Stock

6 Following are the extracts from the balance sheets of a company as on 31st March, 2012 and 31st March, 2013. Calculate funds from operations :

	31.03.2012	31.03.2013
	Rs.	Rs.
Profit & Loss Appropriation Account	30,000	40,000
General Reserve	20,000	25,000
Goodwill	10,000	5,000
Preliminary Expenses	6,000	4,000
Provision for Depreciation on Machinery	10,000	12,000

7 Calculate Cash generated from Operations

Purchases Rs.1,50,000

Sales Rs.2,00,000

Expenses Rs. 20,000

Creditors at the beginning of the year Rs.30,000

Creditors at the end of the year Rs.40,000

8 Overheads Budget.

Part – B (5 X 10 = 50 Marks)

II Answer to the following questions. Answers to theory questions shall not exceed three pages each.

9 a) Define and distinguish between Cost and Management Accounting.

OR

- 2 -

b) Define Report and explain various types of reports used by a Management Accountant.

10 a) Following are the Balance Sheets of a Company for the years 2012 and 2013.
Prepare a Comparative Balance Sheet and study the same :

Liabilities	2012(Rs.)	2013(Rs.)	Assets	2012(Rs.)	2013(Rs.)
Equity Share Capital	6,00,000	8,00,000	Land & Buildings	3,70,000	2,70,000
Reserves & Surplus	3,30,000	2,22,000	Plant & Machinery	40,000	6,00,000
Debentures	2,00,000	3,00,000	Furniture Fixtures	20,000	25,000
LT Loans on Mortgage	1,50,000	2,00,000	Other Fixed Assets	25,000	30,000
Bills Payable	50,000	45,000	Cash and Bank	20,000	80,000
Sundry Creditors	1,00,000	1,20,000	Bills Receivables	1,50,000	90,000
Other Current Liabilities	5,000	10,000	Sundry Debtors	2,00,000	2,50,000
			Stock	2,50,000	3,50,000
			Preliminary Expenses	--	2,000
	14,35,000	16,97,000		14,35,000	16,97,000

OR

b) Following are the Income Statements of Swastik Ltd. for the year 2012 and 2013.

Prepare a Common Size Income Statement and study the profitability of the company.

	2012(Rs.)	2013(Rs.)		2012(Rs.)	2013(Rs.)
To Opening stock	85,000	2,00,000	By Sales	10,00,000	12,00,000
To Purchases	5,00,000	5,50,000	By Closing Stock	2,00,000	2,25,000
To Wages	60,000	80,000	By Income from		
To Salaries	42,000	64,000	Investments	12,000	15,000
To Rent & Rates	35,000	40,000	By Dividend		
To Depreciation	40,000	60,000	Received	5,000	7,500
To Selling Expenses	12,000	12,000			
To Discount Allowed	5,000	7,000			
To Loss on Sale of Plant	---	8,000			
To Interest paid	12,000	14,000			
To Net Profit	4,26,000	4,12,500			
	12,17,000	14,47,500		12,17,000	14,47,500

11 a) The Financial Statements of a Company contain the following information for the year ending 31st March 2013.

Particulars	Rs.
Cash	1,60,000
Sundry Debtors	4,00,000
S.T. Investment	3,20,000
Stock	21,60,000
Prepaid Expenses	10,000
Total Current Assets	30,50,000
Current Liabilities	10,00,000
10% Debentures	16,00,000
Equity Share Capital	20,00,000
Retained Earnings	8,00,000

Statement of Profit for the year ended 31st March, 2013.

Particulars	Rs.
Sales (20% Cash Sales)	40,00,000
Less : Cost of Goods Sold	28,00,000
EBIT	12,00,000
Less : Interest	1,60,000
EBT	10,40,000
Less : Tax @ 30%	3,12,000
PAT	7,28,000

You are required to Calculate i) Current Ratio ii) Liquid Ratio
iii) Debt Equity Ratio iv) ROCE v) Average Collection Period

OR

b) Using the following data, Prepare the Balance Sheet :

- Gross Profits = Rs.54,000
 Share Holders Funds = Rs.6,00,000
 Gross Profit Margin = 20%
 Credit Sales to Total Sales = 80%
 Total Assets Turn Over = 0.3 times
 Inventory Turnover = 4 times
 Average Collection Period
 (Assume 360 days year) = 20 days
 Current Ratio = 1.8
 L.T. Debt to Equity = 40%

12 a) M/s. Mohan Ranga & Co's Condensed Balance Sheets are as under :

Liabilities	01.4.2012	31.03.2013	Assets	01.04.2012	31.03.2013
	Rs.	Rs.		Rs.	Rs.
Capital	60,000	72,000	Buildings	40,000	46,000
Loan from wife of the M.D.	---	18,000	Machinery	25,000	16,000
Bank Loan	40,000	30,000	Furniture	2,000	1,800
Creditors	16,000	21,000	Stock	25,000	41,000
			Debtors	15,000	20,000
			Cash	9,000	16,200
	1,16,000	1,41,000		1,16,000	1,41,000

Additional Information :

- During the year capital used for promoters expenses Rs.1500 p.m.
- Depreciation charged to Profit and Loss Account : Buildings Rs.4000 ; Machinery Rs.5000 and Furniture Rs.200.
- Income tax paid is Rs.1400.

Prepare Funds Flow Statement for the year ending 31st March 2013.

OR

b) Prepare Cash Flow Statement for the year ended 31st March 2013.

Liabilities	2012	2013	Assets	2012	2013
	Rs.	Rs.		Rs.	Rs.
Share Capital	18,35,000	17,00,000	Tangible Assets	13,76,000	10,55,000
Reserves & Surplus	2,13,700	1,40,000	Intangible Assets	3,43,700	3,00,000
L.T. Borrowings	70,000	10,000	Current		
Trade Payables	95,000	1,00,000	Investments	1,70,000	1,64,000
Other Current			Inventories	3,43,700	4,00,000
Liabilities	31,000	22,000	Trade Receivables	45,000	1,00,000
S.T. provisions	50,000	70,000	Cash Balance	2,200	2,000
			S.T. Loans & Advances	12,100	11,000
			Other Current		
			Assets	2,000	10,000
	22,94,700	20,42,000		22,94,700	20,42,000

Adjustments :

- Depreciation is charged : a) on Buildings @3% of Cost of Rs.9,00,000; b) On Machinery @ 8% of cost of Rs.4,00,000 and on Fixtures @5% of cost of Rs.8000.

- ii) Investments were purchased and interest received Rs.3000 was used in writing down the book value of investments.
- iii) Declared dividend for Rs.2012 was paid in 2013. Interim dividend for Rs.20,000 paid out of Profit and Loss Appropriation Account.

- 13 a) Kala Bandhu Company Ltd., manufacturers Dhoop Sticks with two brands "Pooja" and "Harathi" and the market is classified into three divisions. North, South, Central. The Estimated Sales in units for the current year are as under. The prices of selling per unit are is 18 and Rs.9 respectively.

<u>Brand</u>	<u>North</u>	<u>South</u>	<u>Central</u>
Pooja	15000	21,200	33,000
Harathi	11000	6,000	9,000

On account of Kumbhmela, the Sales are expected to increase by 5%, 10% and 15%. To push up the Sales during the last quarter, it is proposed to give special discount to increase the sales by 500 ; 1000 and 600 for Pooja Brand Brand and for Harathi Brand 300 ; 1000 ; and 1200 units. Prepare Sales Budget at the present price level.

OR

- b) Top in Ten Company Ltd. submitted the following particulars.

<u>2013 Month</u>	<u>Sales (Rs.)</u>	<u>Production (Rs.)</u>	<u>Wages (Rs.)</u>
February	1,80,000	1,24,000	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

Addl. Information :

- i) Cash at Bank estimated Rs.25,000 (at the beginning month of April 2013)
- ii) Creditors are paid in the following month of purchases.
- iii) 50% of the Credit Sales are realized in the month following Sales, and the remaining Sales in the second month following :

The CEO of the Company wishes to arrange overdraft facility with Dena bank during that period April to June 2013. Prepare a Cash Budget for the same period of April to June 2013.

FACULTY OF COMMERCE

B.Com. III – Year Examination, March / April 2016
(Common Paper for Computers, Computer Applications - Vocational)

Web Programming

Paper – 307

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)**I Answer any Five questions in not exceeding 20 lines each.**

- 1/ Write any 4 logical formatting tags.
- 2/ Write the attributes of <Table> and .
- 3 Write about Dynamic Styles.
- 4/ What is Data Validation?
- 5 How do you change the position of object in DHTML?
- 6 Write about <marquee> , <Div> and elements.
- 7/ List the various filter effects.
- 8 Write about XML features.

Part – B (5 X 10 = 50 Marks)**II Answer the following questions in not exceeding Four pages each.**

- 9 a) Write about the form elements used in HTML. Give examples.
OR
b) How do you create frames in HTML?
- 10 a) What is a Style Sheet? Write about the different types of style sheets. Give examples.
OR
b) How do you create multimedia effects in HTML?
- 11 a) Write about the Conditional Statements in VB script. Give Syntax and Examples.
OR
b) Explain the Data types in VB Script.
- 12 a) Explain the Array Handling Mechanism in VB Script.
OR
b) What is a String? Write about built in string functions used in VB Script.
- 13 a) Write about XML Style Sheet? Write a sample program.
OR
b) Explain the XML DTD.
