

E 7512

(Pages : 2)

Reg. No.....

Name.....

B.C.A. DEGREE (C.B.C.S.S.) EXAMINATION, MAY 2019

Second Semester

Core Course—ACCOUNTING AND PROGRAMMING IN COBOL

(2013—2016 Admissions)

Time : Three Hours

Maximum Marks : 80

Part A (Short Answer Questions)

Answer all questions.

Each question carries 1 mark.

1. State the meaning and definition of accountancy.
2. According to accounting equation assets are equal to.
3. Define Balance Sheet.
4. What is profit and loss statement ?
5. What is the purpose of VALUE clause ?
6. Define Literal.
7. What is meant by PICTURE clause ?
8. What is meant by Editing ?
9. What are level numbers ?
10. What is the purpose of DISPLAY statement ?

(10 × 1 = 10)

Part B (Brief Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is the purpose of each journal ?
12. The long term assets that have no physical existence but are rights that have value is known as _____.
13. What is posting ?
14. Define trial balance.
15. List out the characteristics of COBOL.
16. What are the three classes of data item ?
17. What is the purpose of configuration section ?
18. When we use FILLER clause ?
19. How will you find the size of a data item ? Give example.
20. Write a COBOL statement to calculate COMMISSION which is 5% of TOTAL-SALE.

Turn over

21. What is indexed sequential life ?
22. What is meant by relative file ?

(8 × 2 = 16)

Part C (Descriptive/Short Essay Type Questions)

Answer any six questions.

Each question carries 4 marks.

23. Explain any five accounting concepts in detail.
24. What is a trading account ? Explain its importance.
25. What is ledger ? Differentiate between journal and ledger.
26. What are the rules to be followed while forming a COBOL word ? Give examples.
27. Write a note on INPUT-OUTPUT section.
28. How will you find the size of data items ? Give examples.
29. Explain the usage of following syntax :
(a) ADD ; (b) DIVIDE.
30. Write short notes on READ verb.
31. Write a note on file control entries for sequential files.

(6 × 4 = 24)

Part D (Long Essays)

Answer any two questions.

Each question carries 15 marks.

32. Explain in brief about the structure of COBOL program.
33. Briefly explain the rules applied for a condition name.
34. Explain in detail about the different types of PERFORM statements with examples.
35. Prepare Trading Account and Profit and Loss Account from the following balances for the year ending 31st March, 2017 of M/s. ABC Ltd. :—

Particulars	Amount (₹)	Particulars	Amount (₹)
Opening stock ...	14,600	Trading expenses ...	1,450
Purchases ...	68,700	Discount allowed ...	1,250
Sales ...	85,300	Discount received ...	800
Return outward ...	2,200	Bill receivables ...	4,500
Carriage inward ...	2,100	Debtors ...	16,800
Capital ...	50,000	Closing stock ...	28,700
Drawings ...	12,000		
Insurance ...	1,600		
Advertisement ...	2,400		
Salesmen salaries ...	5,200		

(2 × 15 = 30)