

B.C.A. DEGREE (C.B.C.S.S.) EXAMINATION, MAY 2013**Second Semester****Core Course – ACCOUNTING AND PROGRAMMING IN COBOL**

Time : Three Hours

Maximum Weight : 25

Part A (Objective Type)*Answer all questions in this part.**Weight 1 each for a bunch of four questions.***I. 1. Choose the correct one :**

- | | |
|-------------------------------------|------------------------------------|
| (a) Capital = Assets – Liabilities. | (b) Liabilities = Capital – Assets |
| (c) Capital = Assets + Liabilities. | (d) Capital = Net Assets. |

2. Prepaid insurance is :

- | | |
|----------------------|------------------------|
| (a) Nominal account. | (b) Personal account. |
| (c) Real account. | (d) None of the above. |

3. The credit balance of the bank account indicates :

- | | |
|------------------------------|------------------------------|
| (a) Account payable by bank. | (b) Account payable to bank. |
| (c) Cash at bank. | (d) None of the above. |

4. Non-trading institution prepares :

- | | |
|---------------------------------|---------------------------------|
| (a) Profit/Loss account. | (b) Manufacturing account. |
| (c) Income and expense account. | (d) Memorandum trading account. |

II. 5. All division contains paragraph except which one?

- | | |
|---------------------|----------------|
| (a) Identification. | (b) Data. |
| (c) Environment, | (d) Procedure. |

6. Which of the following non-numeric literal is not a valid?

- | | |
|--------------|---------------------|
| (a) '9%'. | (b) 'January 2012'. |
| (c) "12345". | (d) 'Hello'. |

7. Which section belongs to Environment Division?

- | | |
|--------------------|-------------------|
| (a) Configuration. | (b) File-Control. |
| (c) I-O-Control. | (d) Input-Output. |

Turn over

8. Which is an invalid level number?

- (a) 77.
- (b) 88.
- (c) 49.
- (d) 66.

III. 9. Which PICTURE could produce the printed result 350bCR if the source value, 35, were negative ?

- (a) 99000CR.
- (b) 0099BCR.
- (c) 99990CR.
- (d) 9900BCR.

10. Select the valid MULTIPLY statement :

- (a) MULTIPLY AMOUNT BY 5.
- (b) MULTIPLY 5 BY AMOUNT.
- (c) MULTIPLY 5 BY 5.
- (d) MULTIPLY '5' BY AMOUNT.

11. An EXIT statement must appear in a separate :

- (a) Paragraph.
- (b) Statement.
- (c) Sentence.
- (d) Division.

12. The invalid sign condition test is :

- (a) POSITIVE.
- (b) NEGATIVE.
- (c) NUMERIC.
- (d) ZERO.

IV. 13. The option that specifies the entire field is to be used in a STRING operation is called :

- (a) DELIMITED BY POINTER.
- (b) DELIMITED BY
- (c) DELIMITED BY CHARACTER.
- (d) DELIMITED BY SIZE.

14. To update a sequential file, the file must be opened as :

- (a) I-O.
- (b) INPUT.
- (c) OUTPUT.
- (d) DYNAMIC.

15. The clause that is used to access an indexed sequential file is the :

- (a) ACCESS MODE clause.
- (b) RECORD KEY clause.
- (c) ALTERNATE RECORD clause.
- (d) NOMINAL KEY clause.

16. A statement for transferring records to the initial phase of a sort operation is the :

- (a) SORT statement.
- (b) RELEASE statement.
- (c) RETURN statement.
- (d) GIVING statement.

(4 × 1 = 4)

Part B (Short Answer)
Answer any five questions.
Weight 1 each.

17. What is Journal?
18. What is Trial balance?
19. What is a sentence?
20. What is the purpose of 7th column in COBOL coding?
21. What is the main purpose of Environment division?
22. What is FD?
23. What is the function of REDEFINES clause?
24. What is a random file?

(5 × 1 = 5)

Part C (Short Answer)
Answer any four questions.
Weight 2 each.

25. Briefly discuss various account concepts.
26. Explain any *eight* editing characters with example.
27. How is the IF THEN ELSE structure is used in COBOL?
28. Explain the use of CORRESPONDING option.
30. Explain MERGE verb in detail.

(4 × 2 = 8)

Part D (Essay Type)
Answer any two questions.
Weight 4 each.

31. Explain various arithmetic verb supported by COBOL.
32. Explain SORT and MERGE verb in detail.
33. Journalise the following transaction :

2010 June 1	Started business with cash	Rs.
1	Paid into bank	25,000
2	Goods purchased for cash	15,000
3	Goods sold for cash	8,500
8	Goods sold to B. Lal on Credit	5,500
13	Cash received from B. Lal	5,100
	And discount to him	400
21	Withdrew from bank for business use	1,000
	with drew from bank for business use	5,000
30	Telephone bill paid	800
	Paid for stationery	200
	Rent	1,000
	Salaries to staff	2,500

(2 × 4 = 8)