B.C.A. DEGREE (C.B.C.S.S.) EXAMINATION, MAY 2017

Second Semester

Core Course—ACCOUNTING AND PROGRAMMING IN COBOL

(2013 Admission onwards)

Time : Three Hours   Maximum Marks : 80

Part A (Short Answer Questions)

Answer all *questions.*
Each question carries 1 mark.

1. The financial statement that reports the assets, liabilities and stockholder's equity at a specific date is ————.

2. Obligations or amount owed reported on the balance sheet are called ————.

3. Define profit and gain.

4. What is the function of VALUE clause ?

5. What is the function of PICTURE clause ? Give an example.

6. Write the precedence of arithmetic operators in COBOL.

7. What is the function of STOP RUN statement ?

8. When do we use FILLER clause ?

9. Name the sections of ENVIRONMENT DIVISION.

10. Write the syntax of SORT verb.

(10 × 1 = 10)

Part B (Brief Answer Questions)

Answer any **eight** *questions.*
Each question carries 2 marks.

11. What do you mean by journal ?

12. What are double entry systems ?

13. What is the difference between GOTO and GOTO with DEPENDING ON option ?

14. What are figurative constants ?

15. Explain the structure of level numbers.

16. What is the difference between a sequential access and a random access file ?

17. List the different types of PICTURE characters with examples.

18. Explain MOVE statement with example.

19. What is the general format of a FILE-CONTROL paragraph ?

20. What do you mean by an INDEXED sequential file ?

21. What is an array ? How is it represented in COBOL ?

22. What is the function of FD clause ?

(8 × 2 = 16)

Part C (Descriptive/Short Essay Type Questions)

Answer any six questions.
Each question carries 4 marks.

23. Explain the structure of profit and loss account.

24. Write notes on :

    (a) Trial balance.

    (b) Balance sheet.

25. Explain ledgers.

26. Explain the structure of a COBOL program.

27. Explain with syntax ACCEPT and DISPLAY verbs.

28. What are the different types of file opening verbs used in COBOL ?

29. What are the arithmetic verbs used in COBOL ? Explain.

30. Write a COBOL program to find the sum and average of *three* numbers.

31. Explain table handling in COBOL.

(6 × 4 = 24)

Part D (Long Essay)

Answer any **two** *questions.*
Each question carries 15 marks.

32. Explain the different types of control statements on COBOL.

33. Explain the input and output statements used in a sequential file with syntax.

34. Write notes on :

    (a) MERGE verb.

    (b) Trading account.

    (c) Manufacturing account.

35. Record the following transactions in the journal and post them into ledger and prepare a Trial Balance.

    Oct. 1st : Mohan started business with a capital of Rs. 80,000.

    Oct. 3rd : Bought goods from Max on credit Rs. 20,000.

    Oct. 4th : Sold goods to Lee Rs. 25,000.

    Oct. 5th : Cash purchases Rs. 25,000.

    Oct. 7th : Cash sales Rs. 15,000.

    Oct. 9th : Goods returned to Max Rs. 2,000.

    Oct. 10th : Bought furniture for Rs. 15,000.

    Oct. 11th : Cash paid to Max Rs. 12,000.

    Oct. 12th : Goods returned by Lee Rs. 3,000.

    Oct. 14th : Goods taken by Mohan for personal use Rs. 3,000.

    Oct. 15th : Cash received from Lee Rs. 12,000.

$(2 \times 15 = 30)$