

Code No. : 3024/ET

**FACULTY OF COMMERCE**

**B. Com. III Year Examination, March/April, 2012**  
*(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)*

**AUDITING**

**Paper - 304**

**Time : 3 Hours ]**

**[ Max. Marks : 70**

**PART – A**

**(5 × 4 = 20 Marks)**

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

1. What is Auditing ?
2. Cost Audit.
3. Liabilities of Auditor.
4. Audit Note Book.
5. Write briefly the distinction between verification and vouching.
6. What is the meaning of Investigation ?
7. Explain briefly about characteristics of good Audit Report.
8. State the functions of Reports.

**PART – B**

**(5 × 10 = 50 Marks)**

Answer the following questions in about **three** pages each.

9. (a) Explain the differences between Accountancy and Auditing.

**OR**

- (b) Explain various types of audit based on ownership.

10. (a) What is Audit Programme ? State its merits and demerits.

**OR**

- (b) Explain in detail the differences between Internal Check and Internal Audit.

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11. (a) What is Vouching ? Distinction between Vouching and Routine Checking.

**OR**

- (b) What are the special points to which the auditor must pay special attention in vouching payments ?

12. (a) How would you Audit the accounts of charitable institutions ? Discuss special points that arise in such audits.

**OR**

- (b) What is an Audit Report ? Write a note on its contents.

13. (a) Briefly explain the various types of business reports.

**OR**

- (b) What are the principles involved in writing a good business letter ?

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**FACULTY OF COMMERCE**

**B.Com., III Year Examination, March/April, 2012**  
**(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)**

**BUSINESS LAW**

**Paper : 303**

**Time : 3 Hours ]**

**[ Max. Marks : 70**

**PART – A**

**(5 × 4 = 20 Marks)**

I. Answer any **five** of the following questions not exceeding **20** lines each :

1. Specific Offer v/s General Offer
2. Misrepresentation
3. Exemplary Damages
4. Attempted performance of a Contract
5. Qualifications of a Director
6. Statutory Report
7. Special Resolution
8. Minutes of Meetings

**PART – B**

**(5 × 10 = 50 Marks)**

II. Answer the following questions in not exceeding **four** pages each :

9. (a) (i) Define Acceptance. State the rules relating to valid acceptance.
- (ii) Ajay being in need of money, sells his new car for ₹ one lakh purchased 2 months ago, for a price of ₹ 5 lakhs. Afterwards, Ajay seeks to set aside the contract on the ground of inadequacy of consideration. Will he succeed ?

**OR**

- (b) (i) "A stranger to contract cannot enforce a contract." Explain the rule with exceptions.

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- (ii) A minor hired a horse from 'Z' for his self-riding purpose and gave it to his friend, an expert in horse driving, who drove the horse with caution but it fell down due to exhaustion and died. 'Z' wanted to claim the loss from the minor. Can he do so ? Give reasons.

10. (a) (i) Define a contingent contract. Discuss the rules relating to contingent contracts.
- (ii) 'A' and 'B' bet as to whether it would rain on a particular day or not. 'A' promises to pay ₹ 500 to 'B', if it rained and 'B' promises an equal amount to 'A' if it did not rain. What is the nature of this contract ? Is it a valid contract ?

OR

- (b) (i) "Impossibility of performance is not an excuse for non-performance of a contract." Discuss.
- (ii) Usha, a singer promised to give a performance at Ravindra Bharati on a particular day. While on her way to Ravindra Bharati, she met with an accident and became unconscious. Is the agreement enforceable ? Give reasons.

11. (a) (i) Explain the implied conditions under the sale of Goods Act, 1930 with examples.
- (ii) Arundati bought some cooking coal from a coal dealer for her domestic use. Since the coal contained an explosive material, it exploded and injured her. She sued the coal dealer for damages. Will she succeed ? Explain.

OR

- (b) (i) Explain the doctrine "Caveat Emptor". State the exceptions to the doctrine.
- (ii) At an auction sale, 'A' makes the highest bid for a costly flower vase. The auctioneer accepted the bid, by striking his hammer, but he accidentally strikes the vase, which is broken into pieces. Who has to bear the loss ? Decide.

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12. (a) (i) Explain the procedure followed by the 'District Forum' when a complaint relating to goods or services received from a consumer.
- (ii) The dealer of a local gas company refuses to give connection, unless the consumer buys a gas stove from him. Can the consumer approach any redressal forum ? Give reasons.

OR

(b) Write a brief note on :

- (i) Meaning of the term 'Patent' as per Patents Act, 1970.
- (ii) Cyber Crimes

13. (a) (i) Discuss briefly the provisions of Companies Act with regard to the mode of appointment of Directors of a Company.
- (ii) In a general meeting of shareholders, a special resolution was put to vote, wherein 120 voted in favour, 30 against and 50 abstained. Has the resolution been validly passed ? Explain.

OR

- (b) (i) What are the circumstances under which the Court will order for compulsory winding up of a company ?
- (ii) The Secretary of a company, by accidental mistake, failed to send notice of AGM to 20 shareholders of the company, which has 500 shareholders. Does it invalidate the business transacted at the meeting ? Decide.



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**FACULTY OF COMMERCE**

**B. Com. III Year Examination, March/April, 2012**  
*(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)*

**CORPORATE ACCOUNTING**

**Paper - 301**

**Time : 3 Hours ]**

**[ Max. Marks : 70**

**PART – A**

**(5 × 4 = 20 Marks)**

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

1. Describe AS-2 in respect of valuation of Inventories.
2. What is Profit and Loss Appropriation Account ? Draw a proforma atleast with 8 entries in it.
3. Ravi Ltd. agreed to takeover the business of Prakash Ltd. for a purchase consideration of ₹ 20,00,000. It discharged the consideration by allotment of 1,00,000 fully paid equity shares of ₹ 10 each at an agreed value of ₹ 12 each, allotment of 6,000 preference shares of ₹ 100 each and by payment of cash for the balance. Show Journal Entries in books of Ravi Ltd. for agreement and discharge of purchase consideration.
4. Books of Bharat Bank Ltd. showed that Mr. Bad was owing ₹ 3,00,000 as on 31<sup>st</sup> March, 2009 which was doubtful. In addition the interest of ₹ 30,000 accrued on this account. Later Mr. Bad became insolvent and the bank received only 40% of the amount. Pass necessary Journal Entries in the books of Bharat Bank Ltd. and show the account of Mr. Bad.
5. Prepare schedule 2 'claims incurred' of secure Fire Insurance Co. from the following :

	₹
Claims paid during the year	5,10,000
Outstanding claims at the beginning	40,000
Outstanding claims at the end	50,000
Legal expenses regarding claims	5,000
Claims recovered under reinsurance	30,000

6. In a deal Goodwill was agreed to be valued at three years purchase of the weighted average profits of the previous five years, the weights being 1, 2, 3, 4, 5 respectively from first year to fifth year. Profits for these five years were ₹ 80,000; ₹ 86,000; ₹ 90,000; ₹ 98,000; and ₹ 1,04,000 in order.  
Determine the value of Goodwill.
7. List out the reserves that can be used for issue of Bonus shares.
8. What is Valuation Balance Sheet ?

**PART – B****(5 × 10 = 50 Marks)**

II. Answer the following questions. All questions carry equal marks. Answer to the theory questions should not exceed **four** pages each.

9. (a) When does the need arise for valuation of Goodwill ? Describe the three methods of valuing Goodwill in brief.

**OR**

- (b) What is the need for valuation of shares of a company ? Describe the three methods of valuing shares in brief.

10. (a) Devi Ltd. presents the following Balances after preparation of Trading, Profit and Loss Account :

<b>Debit</b>	<b>₹</b>	<b>Credit</b>	<b>₹</b>
Buildings	2,40,000	Share Capital	2,00,000
Machinery	45,000	General Reserve	34,000
Investments	2,40,000	14% Debentures	3,00,000
Stock	90,000	Creditors	99,000
Loose tools	25,000	Provision for tax	76,000
Debtors	1,20,000	Profit and Loss A/c. (Opening Balances)	25,000
Bank	30,000	Net profit	1,16,000
Advance tax	60,000		
	<b>8,50,000</b>		<b>8,50,000</b>

Prepare Profit and Loss Appropriation A/c and Balance Sheet from the above taking into consideration the following :

- (1) Transfer ₹ 12,000 to General Reserve.
- (2) The directors recommended a dividend @ 25%.
- (3) Provide corporate dividend tax : 15% + 10% surcharge + 3% Education Cess.

**OR**

(b) Balance Sheet of Standard Ltd. as at 31<sup>st</sup> March, 2009 :

Share Capital & Liabilities	₹	Assets	₹
Equity Share Capital (20,000 shares of ₹ 10 each, but ₹ 7.50 paid )	1,50,000	Plant & Machinery	1,80,000
		Land & Buildings	80,000
		Furniture & Fittings	40,000
Share premium	20,000	Investments	80,000
General Reserve	1,00,000	Cash at Bank	20,000
Profit & Loss A/c.	80,000		
Sundry creditors	50,000		
	<b>4,00,000</b>		<b>4,00,000</b>

Company decided to make the shares fully paid out of the Profit and Loss Account and then to issue one fully paid bonus share for every two shares held. Pass Journal Entries and prepare the Balance Sheet after the above.

11. (a) Balance Sheet of Vanish Ltd. as on 31<sup>st</sup> March, 2009 was as follows :

Share Capital & Liabilities	₹	Assets	₹
4,00,000 Equity Shares of ₹ 10 each	40,00,000	Fixed Assets	24,00,000
Current Liabilities	10,00,000	Cash at bank	1,00,000
		Other current Assets	21,00,000
		P & L A/c.	4,00,000
	<b>50,00,000</b>		<b>50,00,000</b>

Shine Ltd. agrees to purchase Vanish Ltd. for a price of ₹ 34,00,000. Discharge of purchase price is done through issue of 3,00,000 equity shares of ₹ 10 each of Shine Ltd. at an agreed price of ₹ 11 and the balance in cash.

Prepare : (i) Realisation Account  
(ii) Shine Ltd. Account  
(iii) Shareholders Account in books of Vanish Ltd.

OR



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- (b) Rajendra Company Ltd. passed necessary resolution and received sanction of the court for reconstruction as shown :
- (1) 25,000 Preference Shares of ₹ 20 each fully paid be reduced to the same number of shares of ₹ 15 each.
  - (2) 25,000 equity shares of ₹ 15 each fully paid be reduced to the same number of shares of ₹ 5 each.
  - (3) Writing off of ₹ 1,50,000 debit balance in Profit and Loss A/c.
  - (4) To reduce Plant and Machinery by ₹ 80,000 and Goodwill by ₹ 20,000.
  - (5) To reduce investments value by ₹ 60,000.

Write Journal Entries necessary to record the above and also show capital Reduction Account in books of Rajendra Company Ltd.

12. (a) From the following information prepare Profit and Loss Account of Navaneeth Bank for the year ended 31<sup>st</sup> March, 2010 along with required schedules :

	₹
Interest on deposits	64,00,000
Commission earned	2,00,000
Interest on loans	50,00,000
Discount on bills	20,00,000
Interest on overdrafts	16,00,000
Rent and taxes	2,00,000
Auditors fees	70,000
Directors fees	30,000
Bad debts to be written off	3,00,000

**OR**

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- (b) Incorporate the following information in the Balance Sheet of National Bank Limited in Form 'A' as per Banking Regulation Act along with schedule numbers as on 31<sup>st</sup> March, 2010 :

	₹
Capital	5,00,000
Contingent Liabilities	1,15,000
Borrowings	1,00,000
Advances	3,26,000
Deposits	1,95,000
Investments	4,50,000
Reserves and Surplus	3,15,120
Cash and Balances with RBI	1,93,000
Balances with banks and Money at call and short notice	80,000
Fixed Assets	48,000
Other Assets	16,500
Other Liabilities and Provisions	3,380

13. (a) Prepare in the statutory form the Revenue Account of Abhaya Life Insurance Ltd. for the year ended on 31<sup>st</sup> March, 2010 from following details :

	₹		₹
Claims by death	76,140	Transfer fee	125
Claims by maturity	30,110	Expenses of Mgt.	31,000
Premiums	7,00,000	Interest, dividends, etc.	95,000
Consideration for Annuities	80,000	Income tax thereon	15,000
Annuities paid	53,000	Surrenders	13,000
Bonus in cash	2,400	Dividend paid	5,500
Commission	9,500	Fund at the beginning	5,00,000

OR

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(b) The Revenue Account of Evergreen Life Insurance Company shows the fund as ₹ 16,20,000 on 31-03-2010 before taking into account the following :

- (1) Outstanding premiums ₹ 45,000.
- (2) Claims intimated but not admitted ₹ 1,41,000.
- (3) Interest accrued on securities ₹ 55,000.
- (4) Claims covered under reinsurance ₹ 62,000.
- (5) Bonus utilised in reduction of premium ₹ 23,000.

Pass necessary Journal Entries to give effect to the above and prepare a statement showing fund at the end after the adjustments.

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**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April, 2012**  
*(Only for General Candidates)*  
**COST & MANAGEMENT ACCOUNTING**  
**Paper - 302**

Time : 3 Hours ]

[ Max. Marks : 70

**PART – A**

(5 × 4 = 20 Marks)

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

1. Explain the difference between Cost Accounting & Financial Accounting.

2. P Company wants to give a quotation for the supply of 2,000 articles to its wholesale customer. The cost data shows the following :

Prime cost per unit is ₹ 30 per unit; Factory overheads are 30% of prime cost. Administrative overheads 20% of works cost. Calculate the selling price per unit taking into consideration an expected profit of 25% on selling price.

3. Write short note on Bin Card.

4. A Ltd. Co. produces a product which has an annual demand of 6,000 units. Each finished product requires a component X which is purchased at ₹ 30. The ordering cost is ₹ 80 per order and the holding cost 20% p.a. Calculate Economic Order Quantity (EOQ).

5. Prepare Job Cost Sheet No. 102 from the following :

Materials            ₹ 5,000

Wages                ₹ 3,000

Factory overheads 25% of wages.

Administrative Expenses 60% of factory on cost.

Selling & Distribution expenses 30% of factory cost.

6. Explain Margin of Safety.

7. XY manufacturing concern furnishes the following information :

**Standard**

Materials for 70 kg finishes product    100 kg

Price of materials                            ₹ 1 per kg

**Actual**

Output    2,10,000 kg

Materials used                                2,80,000 kg

Cost of materials                            ₹ 2,52,000

Calculate Material Usage Variance and Material Price Variance.



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8. Calculate cash from operations from the information given below :

Sales	₹ 80,000
Purchases	₹ 35,000
Expenses	₹ 10,000
Creditors at the end of the year	₹ 16,000
Creditors in the beginning of the year	₹ 10,000

**PART – B**

**(5 × 10 = 50 Marks)**

II. Answer the following questions not exceeding 3 pages each.

9. (a) Explain any four ways of classification of costs with suitable examples.

**OR**

(b) Define Cost Accounting and explain its objectives and functions.

10. (a) Calculate Normal, Overtime and Total Wages Payable to a worker from the particulars given below :

<u>Days</u>	<u>Hours worked</u>
Monday	10
Tuesday	9
Wednesday	8
Thursday	12
Friday	9
Saturday	4

Normal working Hours – 8 per day

Saturday – 4 hours per day

Normal Rate – ₹ 5 per day

Overtime Rate – Upto 9 hours per day     Single Rate

                        Beyond 9 hours a day     Double Rate

**OR**

(b) A worker under the Halsey method of remuneration has a day rate of ₹ 24 per week of 48 hours plus a cost of living index of 15 paise per hour worked. He is given 9 hours task to perform, while he accomplishes in 7 hours. He is allowed 30% of time saved as Premium Bonus. What will be his total hourly rate of earnings and what difference would it make if he was paid under the Rowan Method ?

11. (a) Electronic Ltd. furnishes the following information :

	₹
Opening Stock of Raw Materials	50,000
Closing Stock of Raw Materials	40,000
Opening Stock of Finished Goods	20,000
Closing Stock of Finished Goods	10,000
Purchase of Raw Materials	1,50,000
Direct Wages	1,00,000
Factory Expenses	1,40,000
Office Expenses	40,000
Sales	6,00,000

Prepare a quotation for a job that requiring ₹ 3,000 in Material and ₹ 5,000 in Direct Wages.

**OR**

- (b) Engineers Ltd. undertook two contracts on 1-4-2011 and 1-7-2011 respectively. Their accounts showed the following position on 31-12-2011 :

	Contract I ₹	Contract II ₹
Contract price	1,20,000	1,00,000
Work certifies	80,000	64,000
Work uncertifies	2,400	3,200
Materials	28,500	23,000
Wages	44,000	45,000
General Expenses	1,900	1,300
Cash received in respect of certified work	60,000	48,000
Wages accrued	1,400	1,500
General Expenses Accrued	300	200
Plant Installed on 1-4-2011	8,000	-
Plant Installed on 1-7-2011	-	6,400
Material on hand	1,400	1,520

Write off depreciation @ 15% p.a. Write up the accounts in the Contract Ledger and ascertain the Profit/Loss on each contract. Indicate the amount that should be transferred to the P/L A/c. for the year ended 31<sup>st</sup> December, 2011.

12. (a) Sales of a product amount to 200 units per month at ₹ 10 per unit. Fixed overheads cost is ₹ 400 per month and variable cost is ₹ 6 per unit. There is a proposal to reduce prices by 20%. Calculate present and future P/V ratio. How many units must be sold to earn the present total profits ?

**OR**

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- (b) A group of workers normally consists 10 men, 5 women and 5 boys, paid at standard hourly rates of ₹ 4, ₹ 3 and ₹ 2 respectively. In a normal working week of 40 hours, the group is expected to produce 1000 units of output. In a certain week the group consisted of 13 men, 4 women and 3 boys. They worked for 72 hours and actual wages paid amounted to ₹ 2,500. The output of the group was 1000 units.

Calculate Labour Cost Variance, Labour Rate Variance and Labour Efficiency Variance.

13. (a) Explain the various techniques of Financial Statement Analysis.

OR

- (b) The following are the Comparative Balance Sheets of ABC Ltd. as on 31<sup>st</sup> March, 2009 & 31<sup>st</sup> March, 2010 :

Liabilities	31-3-2009	31-3-2010	Assets	31-3-2009	31-3-2010
	₹	₹		₹	₹
Share capital	35,000	37,000	Cash	4,500	3,900
Debentures	6,000	3,000	Debtors	7,450	8,850
Reserves for Doubtful debts	350	400	Stock	24,600	21,350
Trade creditors	5,180	5,920	Land	10,000	15,000
P/L A/c.	5,020	5,280	Goodwill	5,000	2,500
	<b>51,550</b>	<b>51,600</b>		<b>51,550</b>	<b>51,600</b>

In addition you are given :

- (1) Dividends paid total ₹ 1,750.
- (2) Land was purchased for ₹ 5,000.
- (3) Debentures paid ₹ 3,000.
- (4) Amounts provided for amortization of Goodwill ₹ 2,500.

You are required to prepare a Cash Flow Statement for the year ended 31-3-2010.

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**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2012**

**COST ACCOUNTING**

*(Common Paper for Computers, Computer Applications (Voc.) and Vocational Courses)*

**Elective-I (Paper-305)**

(Accountancy-II)

Time : 3 Hours]

[Max. Marks : 70

**Part A – (Marks: 5 × 4 = 20)**

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

1. What is a cost centre?
2. Distinguish between Bin card and stores ledger.
3. From the following particular calculated (a) Re-order level, (b) Minimum Level, (c) Maximum level, (d) Average stock level :

Normal usage 10 units per week  
Minimum usage 5 units per week  
Maximum usage 15 units per week  
Re-order quantity 60 units per week.  
Re-order period 3 to 5 weeks.

4. What is Halsey plan?
5. Compute the cost of raw materials consumed from the data given below:

	Rs.
Opening stock of Raw Materials	50,000
Closing stock of Raw Materials	75,000
Expenses of Purchases	25,000
Direct wages	2,50,000
Prime cost	5,00,000

6. How will you treat abnormal process loss?
7. Define break-Even point.
8. Explain the term 'Variance'.

[P.T.O.]



**Part B – (Marks: 5 × 10 = 50)**

9. (a) Discuss the differences between cost Accounting and financial Accounting.

Or

(b) Discuss the advantages and limitations of cost Accounting.

10. (a) Prepare a stores ledger Account from the following information adopting the FIFO method of pricing of issues of materials.

Opening balance on 1st March 2011 500 tonnes @ Rs. 200/-

3rd March - Issued 70 tonnes.

4th March - Issued 180 tonnes

13th March - Received from supplier 200 tonnes @ Rs. 190/-

14th March - Returned from the department 15 tonnes.

16th March - Issued 180 tonnes

20th March - Received from supplier 240 tonnes @ Rs. 195/-

24th March - Issued 300 tonnes

25th March - Received from supplier 320 tonnes @ Rs. 200/-

26th March - Issued 115 tonnes.

27th March - Returned from department 35 tonnes.

28th March - Received from supplier 100 tonnes @ Rs. 200/-

Or

(b) Work out the Machine Hour Rate for the following machine whose scrap value is nil.

	₹
Cost of Machine	- 1,90,000
Freight & Installation charges	- 10,000
Working life	- 5 years
Repairs and Maintenance	- 40% of depreciation
Annual Power Expenses @ 25 paise per unit	- 6000
Eight hourly day charges	
(i) Power	- 24
(ii) Lubrication oil	- 20
(iii) Consumable stores	- 28
(iv) Wages	- 80

11. (a) The following is the trading and Profit & Loss account of a Ltd. Co. for the year ending 31st December 2010.

		<i>Rs.</i>			<i>Rs.</i>
To	Materials Consumed	7,08,000	By	Sales-30,000 Units	15,00,000
"	Wages	3,71,000	"	Finished Stock 1000 Units	40,000
"	Works overheads	2,13,000	"	Work-in-Progress:	
"	Administration Overheads	95,500		Materials	17,000
"	Selling & distribution Overheads	1,13,500		Wages	8,000
"	Net Profit	69,000		Works Overhead	5,000
					30,000
		15,70,000			15,70,000

In manufacturing a standard unit, the companys cost records show that;

- (i) Works overhead have been charged to work in progress at 20% on prime cost.
- (ii) Administrative overheads have been recovered at Rs. 3 per finished unit.
- (iii) Selling and distribution overheads have been recovered at Rs. 4 per unit sold.

Prepare costing profit and loss account indicating net profit and a statement reconciling the profit as disclosed by the cost accounts and that shown in financial accounts.

Or

- (b) A product passes through three processes A, B and C. The normal loss of each process is as follows:

Process A - 3%; Process B - 5% and Process C - 8% Loss of Process A was sold at 0.25 paise per unit, that of B at 0.50 paise per unit and that of C at Rs. 1.00 per unit. 10,000 units were introduced to process A at Rs. 1.00 per unit. The other expenses were as follows:

	<i>Process</i>		
	<i>A Rs.</i>	<i>B Rs.</i>	<i>C Rs.</i>
Materials	1,000	1,500	500
Labour	5,000	8,000	6,500
Direct Expenses	1,050	1,188	2,009
Actual Output (in Units)	9,500	9,100	8,100

Prepare the process accounts assuming that there were no opening or closing stocks.

12. (a) Given: Margin of safety: Rs. 8,000 which represents 40% of sales; P/V Ratio = 50%. You are required to find out (i) Break Even sales, (ii) Fixed cost, (iii) Total Profit

Or

- (b) The following information is provided to you:

	Rs.
Selling price per unit	40.00
Variable cost per unit	24.00
Fixed cost per unit	6.00
Profit per unit	10.00

Present sales volume is 2000 units

You are required to calculate :

- (i) P/V ratio and Break Even Point  
(ii) Margin of safety  
(iii) Sales required to earn a profit of Rs. 26,000
13. (a) From the following particular of Product 'X' where two types of materials A & B are used. Calculate (a) Material Price variance (b) Material mix variance (c) Material yield variance.

	<i>Standard</i>		<i>Actual</i>	
	<i>Tonnes</i>	<i>Rate Rs.</i>	<i>Tonnes</i>	<i>Rate Rs.</i>
A	120	20	140	19
B	80	15	60	18
	<hr/>		<hr/>	
	200		200	
Less	20		18	
Net Production	<hr/>		<hr/>	
	180		182	

- (b) Explain the term 'Variance' and distinguish between controllable and uncontrollable variances.

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**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2012**  
(Common Paper of General and Vocational Courses)  
**DATA BASE MANAGEMENT SYSTEMS**  
**Elective – I (Paper 305)**  
(Computer Applications – I)

Time : 3 Hours]

[Max. Marks : 70

**Part A** — (Marks : 5 × 4 = 20)

*Answer any five.*

1. What is DDLC?
2. What is Relational Calculus?
3. What is Query, Table?
4. Write about Database Security.
5. Write about ORACLE.
6. What is DBA?
7. What is Client, Server?
8. Compare DBMS and RDBMS.

**Part B** — (Marks : 5 × 10 = 50)

9. (a) Write about Risks and Costs of Database.

Or

- (b) Write about Database Planning project.

10. (a) Write about any three normal forms.

Or

- (b) Write about Relations Algebra.

[P.T.O.]



11. (a) Write about three DDL and DML commands.

Or

(b) Write about uses of SQL

12. (a) Write about Disk Performance Factors.

Or

(b) Write about Goals of DBA.

13. (a) Write the Functions of DBMS.

Or

(b) Write about Distributed Query Processing.

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**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2012**  
(Common Paper of General and Vocational Courses)  
**DATA BASE MANAGEMENT SYSTEMS**  
**Elective – I (Paper 305)**  
(Computer Applications – I)

Time : 3 Hours]

[Max. Marks : 70

**Part A** — (Marks : 5 × 4 = 20)

*Answer any five.*

1. What is DDLC?
2. What is Relational Calculus?
3. What is Query, Table?
4. Write about Database Security.
5. Write about ORACLE.
6. What is DBA?
7. What is Client, Server?
8. Compare DBMS and RDBMS.

**Part B** — (Marks : 5 × 10 = 50)

9. (a) Write about Risks and Costs of Database.

Or

- (b) Write about Database Planning project.

10. (a) Write about any three normal forms.

Or

- (b) Write about Relations Algebra.

[P.T.O.]

11. (a) Write about three DDL and DML commands.

Or

(b) Write about uses of SQL

12. (a) Write about Disk Performance Factors.

Or

(b) Write about Goals of DBA.

13. (a) Write the Functions of DBMS.

Or

(b) Write about Distributed Query Processing.

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Code No. : 3022/N

**FACULTY OF COMMERCE**

**B.Com. (New) III Year Examination, March/April, 2012**  
**(Common Paper for Computers & Computer Applications – Vocational)**

**E-COMMERCE**

**Paper : 302**

**Time : 3 Hours ]**

**[ Max. Marks : 70**

**PART – A**

**Note :** Answer any **five** questions not exceeding **20** lines each : **5 × 4 = 20**

1. Internet
2. HTTP
3. Risks in E-payment.
4. TCP/IP
5. Home Banking
6. Privacy issues in EDI
7. Spam Mails
8. Internet Advertising Techniques

**PART – B**

**Note :** Answer the following questions not exceeding **3** pages each : **5 × 10 = 50**

9. (a) Explain about the E-commerce applications.  
**OR**  
(b) Explain ICDDT Business Strategy model.
10. (a) Explain Messaging Protocols.  
**OR**  
(b) Explain Security Protocols.
11. (a) What are the mercantile process models from consumer's perspective ?  
**OR**  
(b) Explain Credit-card based electronic payment systems.



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12. (a) What is an EDI ? What are the prerequisites of EDI ?

**OR**

(b) Explain about the security issues in EDI.

13. (a) What is the web based marketing ? Explain its scope.

**OR**

(b) Discuss on-line advertising mechanism.

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Code No.: 3048

**FACULTY OF COMMERCE**  
**B.Com. III Year Examination, March/April 2012**  
*(Common Paper for General and Vocational Courses)*  
**COMPUTER APPLICATIONS — I**  
**Elective - II Paper-306**  
(Electronic Commerce)

Time : 3 Hours]

[Max. Marks : 70

**Part A** — (Marks : 5 × 4 = 20)

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

1. The Internet and WWW as enablers of EC - Discuss.
2. What is Encryption?
3. List out the benefits of using Digital Payments.
4. Explain in brief about Intra-organisational Electronic Commerce.
5. What is Web-based Marketing?
6. What is EFT?
7. Define and Explain EDI.
8. What are the 4P's of Internet Marketing?

**Part B** — (Marks : 5 × 10 = 50)

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

9. (a) Discuss the market forces influencing I-way.  
Or  
(b) Explain in detail the Global Information Distribution Networks.
10. (a) Explain the various encryption techniques.  
Or  
(b) Explain the security issues involving E-commerce Transactions.
11. (a) What are the risks involved in E-payment systems?  
Or  
(b) Write brief notes on Smart Cards and E-payment Systems.

[P.T.O.]

12. (a) Describe briefly the Legal, Security and Privacy Issues in EDI.

Or

(b) What are the several factors involved in making the Internet useful for EDI?

13. (a) Discuss the mechanisms of On-line Advertising.

Or

(b) Define SCM. What are the benefits of SCM?

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