JAGARLAMUDI KUPPUSWAMY CHOUDARY COLLEGE(AUTONOMOUS), GUNTUR-6

(An Autonomous College in the Jurisdiction of Acharya Nagarjuna University, Guntur, A.P., India.)

ACCOUNTING AND FINANCIAL MANAGEMENT	AFM31	2018-'19	II B.C.A.

w.e.f: 2017

SEMESTER –III SYLLABUS PAPER-III

ACCOUNTING AND FINANCIAL MANAGEMENT

Instructional Hours per week	Duration of Semester End Examination in Hours	Max Marks	
Theory		CIA	SEE
4	3Hours	25	75

UNIT- I

Introduction to Accounting Concepts, Double Entry System – Classification of Accounts – Journal – ledger – Trial Balance(Theory and Problems)

UNIT- II

Introduction to Subsidiary Books, Cash Book – Single Column cash Book- Two column cash Book-Three column Cash Book - Bank Reconciliation (Theory and problems)

UNIT- III

Final Accounts-Trading, profit and Loss Account, Balance Sheet with adjustments (problems)
Finance Function-Nature and scope, Role of Financial Manager (Theory)

UNIT- IV

Financial Decision Making-Investment Decision, Financing Decision, Dividend Decision(Theory)
Financial Analysis- Types, objectives, significance, limitations of financial analysis, Methods of analysis (Theory and Problems)

Prescribed Books:

1. Rao K.R., Prasad G.; Accounting & Financial; Jai Bharath Publishers -2007
2. Dr. S P Gupta, Management Accounting
3. I.M. Pandey, Financial Management, Vikas Publication

BLUE PRINT

Sl. No.		10 Marks	5 Marks	2 Marks
1.	Unit-I	2	2	1
2.	Unit-II	2	1	2
3.	Unit-III	2	2	1
4.	Unit-IV	2	2	1
	Total	8	7	5

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ACCOUNTING AND FINANCIAL MANAGEMENT	AFM31	2018-'19	II B.C.A.

SEMESTER – III PAPER – III

Time: 3 Hrs. ACCOUNTING AND FINANCIAL MANAGEMENT Max. Marks: 75

No. of Questions: 16 MODEL QUESTION PAPER

w.e.f: 2017

SECTION - A

Answer ALL Questions. 5 x 2 = 10 M

1. Why BRS is prepared?
2. What is contra entry?
3. What is over draft?
4. What is ledger?
5. What is trend analysis?

SECTION - B

Answer any FIVE Questions. 5 x 5 = 25 M

6. Explain the "Accounting Cycle".
7. Distinguish Between Single entry system and Double entry system.
8. Explain about trial balance.
9. Types of financial statement analysis.
10. Profitability Vs profit Maximisation.
11. What is finance function?
12. Explain about Wealth Maximisation.

SECTION - C

Answer ALL Questions. 4 x 10= 40 M

13. a) What is balance sheet? Explain the distinction between trading and profit and loss account and balance sheet?

(OR)

b) What is meant by double entry system of accounting? Explain its importance to financial management.

14. a) The following are the balances extracted from the books of Mohan Lal on 31-12-2004. Prepare

Trading and Profit and Loss accounts and balance sheet on this date after into the given additional information.

	Rs.
Mohan Lals capital	30,000
Mohan Lals Drawings	5,000
Furniture and Fittings	2,600
Bank Overdraft	4,200
Creditors	13,800
Business Premises	20,000
Stock(Jan. 2004)	22,000
Debtors	18,000
Rent from Tenants	1,000

Purchases	1,10,000
Sales	1,50,000
Sales Returns	2,000
Discounts (Dr)	1,600
Discounts (Cr)	2,000
Taxes and Insurances	2,000
General Expenses	4,000
Salaries	9,000
Commission (Dr)	2,200
Carriage on Purchases	1,800
Bad Debts	800

Additional Information:

i) Stock on 31-12-2004 was Rs. 20,060
ii) Write off depreciation on premises Rs.300
iii) Make a reverse of 5% on Debtors for doubtful debts.
iv) carry forward Rs.200 for un expired insurance.

(OR)

b) The pass book of Niharika is showing Rs. 9,700 overdraft as on 30-11-1998. With the help of the given information, you are asked to prepare a bank Reconciliation statements.

1. Cheques paid into the bank for collection, but not credited by the bank before 30-11-1997 were Rs. 1700.
2. Cheques issued but not encashed before 30-11-1997 are Rs. 900.
3. Interest debited in the pass book, but not recorded in the cash book.
4. Interest on Investments credited in the pass book, but not debited in the cash book are Rs. 600.
5. Rs. 12.50 were recorded as bank collection changes in the pass book.
6. A cheque sent for collection worth Rs. 800 was returned by the bank as " dishonored". No entry was recorded about this transaction.

15. a) Define the scope of financial Management, and explain the role of financial Manager.

(OR)

b) Discuss the nature and scope of finance.

16. a) What is financial statement analysis? State how it is useful to various parties.

(OR)

b) Following are two Balance sheets of A Ltd and B Ltd; on 31-03-2002

Liabilities	A Ltd., Rs.	B Ltd., Rs.	Assets	A Ltd., Rs.	B Ltd., Rs.
Sunday Creditors	42	154	Cash	27	72
Other current liabilities	78	62	Sunday Debtors	220	226
Fixed Liabilities	225	318	Stock	100	174
Capital	658	493	Prepaid expenses	11	21
			Other current assets	10	21
			Fixed Assets(Net)	635	513
	1003	1027		1003	1027

From the above data, prepare common size statement and make comments.

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w.e.f: 2017

SEMESTER –III SYLLABUS PAPER-III

DATABASE MANAGEMENT SYSTEMS

Instructional Hours per week		Duration of Semester End Examination in Hours	Max Marks	
Theory	Practical		CIA	SEE
4	2	3Hours	25	75

Course Objectives

The objective of the course is to enable students to understand and use a relational database system. Introduction to Databases, Conceptual design using ERD, Functional dependencies and Normalization, Relational Algebra is covered in detail. Students learn how to design and create a good database and use various SQL operations. The course concludes with an overview of transaction management and introduction to advanced and non-relational databases.

Course Outcomes

1. Able to master the basic concepts and understand the applications of database systems.
2. Able to construct an Entity-Relationship (E-R) model from specifications and to transform to relational model.
3. Able to construct unary/binary/set/aggregate queries in Relational Algebra.
4. Understand and apply database normalization principles.
5. Able to construct SQL queries to perform CRUD operations on database. (Create, Retrieve, Update, Delete)
6. Understand principles of database transaction management, database recovery, security.

Unit – I

Database Systems: Introducing the database and DBMS, Files and File Systems, Problems with File System and advantages of Database Management systems.

Data Models: The importance of Data models, Data Model Basic Building Blocks, Business Rules, The evaluation of Data Models, Degree of Data Abstraction.

Unit-II

The Relational Database Model: A logical view of Data, Keys, Integrity Rules, Relational Set Operators, The Data Dictionary and the system catalog, Relationships within the Relational Database, Data Redundancy revisited, Indexes, Codd's relational database rules.

Unit-III

Entity Relationship Model: The ER Model, Developing ER Diagram,
Normalization of database tables: Database Tables and Normalization, The need for Normalization, The Normal forms and High level Normal Forms, denormalization.

Unit-IV
Introduction to SQL: Data Definition Commands, Data Manipulation Commands, Select queries, Advanced Data Definition Commands, Advanced Select queries, Virtual Tables, Joining Database Tables.

Unit – V
Advanced SQL: Relational Set Operators, SQL Join Operators, Subqueries and correlated queries, SQL Functions, Oracle Sequences, and Procedural SQL.

Reference Books:

1. Peter Rob, Carlos Coronel, Database Systems Design, Implementation and Management, Seventh Edition, Thomson (2007)
2. Elimasri / Navathe, Fundamentals of Database Systems, Fifth Edition, Pearson Addison Wesley (2007).
3. Raman A Mata – Toledo/Panline K Cushman, Database Management Systems, Schaum's Outlibe series, Tata McGraw Hill (2007).
4. C.J.Date, A.Kannan, S.Swamynathan, An Introduction to Database Systems, Eight Edition, Pearson Education (2006).
5. Atul Kahate, Introduction to Database Management Systems, Pearson Education (2006).

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Blue Print

Unit no:	Long Questions	Short Questions	Very Short Questions	Total
1	2	1	1	4
2	2	1	1	4
3	2	1	1	4
4	2	1	1	4
5	2	1	1	4
Total	10	5	5	20

Weightage should be followed compulsorily**.**

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DATABASE MANAGEMENT SYSTEMS	DMST31	2018-'19	II B.C.A.

SEMESTER – III PAPER – III

Time: 3 Hrs. DATABASE MANAGEMENT SYSTEMS Max. Marks: 75

No. of Questions: 15 MODEL QUESTION PAPER

w.e.f: 2017

PART-A

Answer the following. 5x2=10 M.

1. Define database?
2. Define constraint?
3. What is key?
4. Define normalization?
5. What is schema?

PART-B

Answer any three of the following 3x5=15 M.

6. Define DBMS? Explain advantages of DBMS.
7. What is a table, and what role does it play in the relational model?
8. Differentiate entity integrity and referential integrity?
9. Explain BCNF with an example?
10. Explain SELECT syntax with example?

PART-C

Answer the following Questions. 5x10=50 M.

11. a) Explain database system environment?

(OR)

b) List and explain DBMS functions?

12. a) Explain about ANSI/SPRAC Architecture?

(OR)

b) Explain about data models in detail?

13. a) Explain relational set operators?

(OR)

b) What is meant by key? Discuss about different categories of keys?

14. a) Explain about three types of relationship degree?

(OR)

b) Explain need for normalization and normalization process?

15. a) What is join? Explain various forms of joins with necessary examples.

(OR)

b) Explain about triggers and stored procedures with an example.

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w.e.f: 2017

DATABASE MANAGEMENT SYSTEMS LAB

1. Shipment database

An enterprise wishes to maintain the details about his suppliers and other corresponding details. For that it uses the following tables

Table s(sid,sname,address)
primary key : sid
Table p(pid,pname,color)
primary key : pid
Table cat(sid,pid,cost)
primary key : sid+pid
reference key : sid references s.sid
pid references p.pid

Solve the following queries

1. Find the pnames of parts for which there is some supplier
2. Find the snames of suppliers who supply every part.
3. Find the snames of suppliers who suppy every red part.
4. Find the pnames of parts supllied by london supplier and by no one else
5. Find the sids of suppliers who charge more for some part other than the average cost of that part
6. Using group by with having clause get the part numbers for all the parts supplied by morethan one supplier.
7. Get the names of the suppliers, who do not supply part p2.
8. Find the sids of suppliers who supply a red and a green part
9. Find the total amount has to pay for that supplier by part located from london

2. **Order Tracking Database:** The Order Tracking Database consists of the following defined six relation schemas.

Employees(eno,ename,zip,hdate)
Parts(pno,pname,qoh,price,level) (hint: qoh: quality on hand)
Customers(cno,cname,street,zip,phone)
Orders(ono,cno,eno,received date,shipped date)
Odetails(ono,pno,qty)
Zipcodes(zip,city)

Solve the following queries:

1. Get all pairs of customer numbers for customers based on same zip code.
2. Get part numbers for parts that have been ordered by at least two different customers.
3. For each odetail row, get ono,pno,pname,qty and price values along with the total price for the item. (total price=price*qty)
4. Get customer name and employee pairs such that the customer with name has placed an order through the employee
5. Get customer names living in fort dodge or liberal.
6. Get cname values of customers who have ordered a product with pno 10506.
7. Get pname values of parts with the lowest price.
8. Get cname values of customers who have placed at least one order through the employee with number 1000.
9. Get the cities in which customers or employees are located.
10. Get the total sales in dollars on all orders.

11. Get part name values that cost more than the average cost of all parts.
12. Get part names of parts ordered by at least two different Customers.
13. Get for each part get pno,pname and total sales
14. For each part, get pno,pname, total sales, whose total sales exceeds 1000
15. Get pno, part names of parts ordered by at least two different customers.
16. Get cname values of customers who have ordered parts from any one employee based in wichita or liberal.

3. Employee database

An enterprise wishes to maintain a database to automate its operations. Enterprise divided into to certain departments and each department consists of employees. The following two tables describes the automation schemas

Dept (deptno, dname, loc)
Emp (empno,ename,job,mgr,hiredate,sal,comm,deptno)

1. Create a view, which contain employee names and their manager names working in sales department.
2. Determine the names of employee, who earn more than their managers.
3. Determine the names of employees, who take highest salary in their departments.
4. Determine the employees, who located at the same place.
5. Determine the employees, whose total salary is like the minimum salary of any department.
6. Update the employee salary by 25%, whose experience is greater than 10 years.
7. Delete the employees, who completed 32 years of service.
8. Determine the minimum salary of an employee and his details, who join on the same date.
9. Determine the count of employees, who are taking commission and not taking Commission.
10. Determine the department does not contain any employees.
11. Find out the details of top 5 earner of company.
12. Display those managers name whose salary is more than average salary of his employees.

4. PL/SQL programs

1. Write a PL/SQL program to check the given number is strong or not.
2. Write a PL/SQL program to check the given string is palindrome or not.
3. Write a PL/SQL program to swap two numbers without using third variable.
4. Write a PL/SQL program to generate multiplication tables for 2,4,6
5. Write a PL/SQL program to display sum of even numbers and sum of odd numbers in the given range.
6. Write a PL/SQL program to check the given number is palindrome or not.

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w.e.f: 2017

SEMESTER – III SYLLABUS PAPER – III

PROGRAMMING WITH JAVA

Instructional Hours per week		Duration of Semester End Examination in Hours	Max Marks	
Theory	Practical		CIA	SEE
4	2	3Hours	25	75

Course Objectives

As the business environment becomes more sophisticated, the software development (software engineering is about managing complexity) is becoming increasingly complex. As of the best programming paradigm which helps to eliminate complexity of large projects, Object Oriented Programming (OOP) has become the predominant technique for writing software in the past decade. Many other important software development techniques are based upon the fundamental ideas captured by object-oriented programming.

Course Outcomes

At the end of this course student will:

1. Understand the concept and underlying principles of Object-Oriented Programming
2. Understand how object-oriented concepts are incorporated into the Java programming language
3. Develop problem-solving and programming skills using OOP concept
4. Understand the benefits of a well structured program
5. Develop the ability to solve real-world problems through software development in high-level programming language like Java
6. Develop efficient Java applets and applications using OOP concept
7. Become familiar with the fundamentals and acquire programming skills in the Java language.

UNIT-I

FUNDAMENTALS OF OBJECT – ORIENTED PROGRAMMING : Introduction, Object Oriented paradigm, Basic Concepts of OOP, Benefits of OOP, Applications of OOP, Java features:

OVERVIEW OF JAVA LANGUAGE: Introduction, Simple Java program structure, Java tokens, Java Statements, Implementing a Java Program, Java Virtual Machine, Command line arguments. **CONSTANTS, VARIABLES & DATA TYPES:** Introduction, Constants, Variables, Data Types, Declaration of Variables, Giving Value to Variables, Scope of variables, Symbolic Constants, Type casting, Getting Value of Variables, Standard Default values; **OPERATORS & EXPRESSIONS**.

UNIT-II

DECISION MAKING & BRANCHING: Introduction, Decision making with if statement, Simple if statement, if. Else statement, Nesting of if. else statements, the else if ladder, the switch statement, the conditional operator.
LOOPING: Introduction, The While statement, the do-while statement, the for statement, Jumps in loops.

CLASSES, OBJECTS & METHODS: Introduction, Defining a class, Adding variables, Adding methods, Creating objects, Accessing class members, Constructors, Method overloading, Static members, Nesting of methods;

UNIT-III

INHERITANCE: Extending a class, Overriding methods, Final variables and methods, Final classes, Abstract methods and classes;

ARRAYS, STRINGS AND VECTORS: Arrays, One-dimensional arrays, Creating an array, Two – dimensional arrays, Strings, Vectors, Wrapper classes;

INTERFACES: MULTIPLE INHERITANCE: Introduction, Defining interfaces, Extending interfaces, Implementing interfaces, Assessing interface variables;

UNIT-IV

MULTITHREADED PROGRAMMING: Introduction, Creating Threads, Extending the Threads, Stopping and Blocking a Thread, Lifecycle of a Thread, Using Thread Methods, Thread Exceptions, Thread Priority, Synchronization, Implementing the 'Runnable' Interface.
MANAGING ERRORS AND EXCEPTIONS: Types of errors : Compile-time errors, Run-time errors, Exceptions, Exception handling, Multiple Catch Statements, Using finally statement.

UNIT-V

APPLET PROGRAMMING: local and remote applets, Applets and Applications, Building Applet code, Applet Life cycle: Initialization state, Running state, Idle or stopped state, Dead state, Display state.

PACKAGES: Introduction, Java API Packages, Using System Packages, Naming conventions, Creating Packages, Accessing a Package, using a Package. ***Adding a class to a Package, Hiding Classes.***

MANAGING INPUT/OUTPUT FILES IN JAVA: Introduction, Concept of Streams, Stream classes, Byte Stream Classes, Input Stream Classes, Output Stream Classes, Character Stream classes: Reader stream classes, Writer Stream classes, Using Streams, Reading and writing files. ***Using the File Class, creation of Files.***

Reference Books:

1. E.Balaguruswamy, Programming with JAVA, A primer, 3e, TATA McGraw-Hill Company.
2. Programming in Java by Sachin Malhotra, OXFORD University Press
3. John R. Hubbard, Programming with Java, Second Edition, Schaum's outline Series, TATA McGraw-Hill Company.
4. Deitel &Deitel. Java TM: How to Program, PHI (2007)
5. Java Programming: From Problem Analysis to Program Design- D.S Mallik
   Object Oriented Programming Through Java by P. Radha Krishna, Universities Press (2008)

Student Activity:

1. Create a front end using JAVA for the student database created
2. Learn the difference between ODBC and JDBC

Blue Print

Unit no:	Long Questions	Short Questions	Very Short Questions	Total
1	2	1	1	4
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PROGRAMMING WITH JAVA	PJT31	2018-'19	II B.C.A.

SEMESTER – III PAPER – III

Time: 3 Hrs. PROGRAMMING WITH JAVA Max. Marks: 75

No. of Questions: 15 MODEL QUESTION PAPER

w.e.f: 2017

PART-A

Answer the following: 5x2=10M.

1. Define Type casting.
2. Define method overriding.
3. What is Inheritance?
4. What is Exception?
5. Define Applet.

PART-B

Answer any THREE of the following: 3x5=15M.

6. What are benefits and application of oops?
7. Explain the nesting of methods with an example.
8. Explain about types of arrays.
9. Define compile time and run time errors with examples.
10. Write the differences between Applets and Application programs.

PART-C

Answer the following Questions. 5x10=50M.

11. a) Describe the basic concepts of object oriented programming.

(OR)

b) Explain different types of operators available in Java.

12. a) Explain about Control structures in java.

(OR)

b) Describe the concept of Classes, objects and methods with an example.

13. a) What is Inheritance? Give its types and an example for single inheritance.

(OR)

b) Explain Interfaces with an example?

14. a) Explain Multithreaded programming with an example.

(OR)

b) Explain Exception handling with an example.

15. a) Explain how to created and access a package with an example.

(OR)

b) Explain applet life cycle with a neat diagram.

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PROGRAMMING WITH JAVA LAB

1. Java program to demonstrate the use of Harmonic Series.
2. Java program to display a number of even, odd and sum of even, odd program.
3. Java program to find a sub string in the given string.
4. Java program to arrange the given strings in Alphabetic Order.
5. Java program to implements Addition and multiplication of two Matrices.
6. Java program to demonstrate the use of Constructor.
7. Java program to display a use of method overloading.
8. Java program to demonstrate the use of overriding Method.
9. Java program for single Inheritance.
10. Java program for implementing Interface.
11. Java program on Multiple Inheritance.
12. Java program for to implement Thread, Thread Priority,
13. Java program to demonstrate Exception handling.
14. Java program to demonstrate Applet program.

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SEMESTER-III

TALLY SOFTWARE LAB

1) Kiran started a business with the following transactions

   i) Kiran started business with Rs. 1,00,000/-
   ii) Kiran purchased goods with Rs. 20,000/-
   iii) Kiran sold products for Rs. 40,000/-
   iv) And he spent Rs. 5,000/- towards for salaries.

   I. Practical exercise for the above transactions are

   a) Creating Company Transactions
   b) Creation of Ledgers.
   c) Record of Vouchers.
   d) Preparation of Balance Sheet.
   e) Preparation of Profit and Loss Account
   f) Trial Balance
   g) Day Book

2) Create the above records for any organization and get certified by them with comments