Hall Ticket Number :											
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## Code: 7P2A14

Max. Marks: 60

R-17

M.C.A. I Semester Supplementary Examinations June 2018

# Accounting and Financial Management

Time: 3 Hours

Answer all five units by choosing one question from each unit ( $5 \times 12 = 60$  Marks)

# UNIT-I

1. What are the accounting concepts and convention? Explain them with examples.

### OR

2. Prepare Trading and Profit and Loss a/c and a Balance Sheet as on 31.3.2018 from the following Trial Balance :

Debit Balances	Rs.	Credit Balances	Rs.
Salaries	6,000	Capital	25,000
Purchases	26,000	Sales	50,000
Wages	8,800	Creditors	22,000
Carriage inwards	400	Bills payable	7,800
Office expenses	500	Bank overdraft	5,000
Commission	600	Discount	200
Bad debts	1,200		
Debtors	30,000		
Furniture	5,000		
Machinery	12,000		
Bills receivable	7,000		
Insurance	1400		
Opening stock	7,000		
Cash in hand	500		
Cash at bank	3,600		
	1,10,000		1,10,000

### Adjustments :

- 1. Closing stock Rs.11,000
- 2. Outstanding wages Rs.2,000
- 3. Prepaid insurance Rs.400
- 4. Depreciate machinery and furniture @ 10%.

## UNIT-II

3. Explain the significance, assumptions and limitations of break even analysis.

## OR

4. A company producing a single product sells it at Rs.50 per unit. Units variable cost is Rs.35 and fixed cost amounts to Rs.12 lakhs per annum. With this data you are required to calculate (a) P/v ratio and Break-even Sales in both units and rupees (b) New break-even sales if variable cost increases by Rs.3 per unit, without increase in selling price.

#### UNIT–III

5. Define ratio analysis. "Ratio analysis is the tool of decision making"- explain the statement with the limitation of ratio analysis.

#### OR

6. Following is the balance sheet and profit and loss account of ABC Ltd

Ba	Balance Sheet as on 31-12-20017										
Liabilities	Rs.	Assets	Rs.								
Share Capital	100,000	Fixed Assets	55000								
Reserve and surplus	20,000										
Sundry Creditors	10,000										
Bills payable	8,000	Bills Receivable	6,000								
Bank overdraft	35,000	Debtors	40,000								
Outstanding expenses	2,000	Inventories	44,000								
	5,000										
	180,000		180,000								

Profit and Loss account for the year ending on 31-12-2017

Particulars	Rs.	Particulars	Rs.
To Opening stock	2,00, 000	By Sales	16,00,000
To Purchases	12,00,000	By Closing Stock	3,20,000
To Gross Profit c/d	5,20, 000		
	19,20,000		19,20,000
To Administration expenses	1,20,000	By Gross profit	5,20,000
To Selling Expenses	80,000		
To Finance Expenses	40,000		
To Net profit	2,80,000		
	5,20,000		5,20,000

calculate the (a) current ratio (b) Quick ratio (c) Gross Profit ratio (d) Net Profit ratio

7. Define financial management. List out key functions of financial management

#### OR

8. Explain the various sources of financing

# UNIT–V

9. What is capital budgeting? Discuss the nature and significance of capital budgeting

OR

10. Which project Would you selected under NPV method?

Particulars	Project -A	Project -B
Cash outflow(Investment)	2,00,000	3,00,000
Cash inflows at the end of		1
Year 1	60,000	40,000
Year 2	50,000	50,000
Year 3	50,000	60,000
Year 4	40,000	90,000
Year 5	30,000	1,00,000

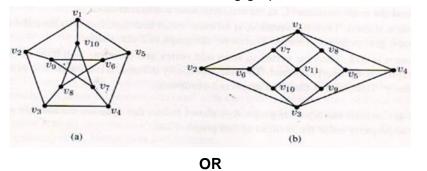
Hall	Tick	et Number :	_
Code	: 7P2	2B11 R-17	
	Ν	A.C.A. I Semester Supplementary Examinations June 2018	
Max.	Mai	Mathematical Foundations of Computer Science Time: 3 Hou	rs
Answe	er all	five units by choosing one question from each unit ( 5 x 12 = 60 Marks )	
		UNIT-I	
1.	a)	Show that r q, r s, s q, p q by using proof by contradiction.	6M
	b)	Obtain the $p_1^{q}$ bal conjunctive normal form of the formula S given by $(\neg P \rightarrow R) \land (Q \leftrightarrow P)$ .	6M
		OR	
2.	a)	Verify whether $(P \land (P \leftrightarrow Q ) \rightarrow Q )$ tautology.	6M
	b)	Find principal disjunctive normal form of $P \rightarrow ((P \rightarrow Q \vee \neg P))$ . UNIT-II	6M
3.	a)	Define equivalence relation. Prove that the relation given below is an equivalence relation. Let $X = \{1, 2,, 7\}$ and $R = \{ (x,y) / x - y \text{ is divisible by 3} \}$ .	6M
	b)	Let A = {a,b,c,d} and P(A) be power set of A. Draw Hasse diagram for $< P(A), \subseteq >$ , where $\subseteq$ is inclusion relation on the elements of A.	6M
		OR	
4.	a)	Consider the following relations on A= $\{1,2,3\}$ The relations are R1= $\{(1,1)(1,2)(1,3)(3,3)\}$ , R2- $\{(1,1)(1,2)(2,2)(2,3)\}$ ,R3= $\{(1,1)(1,2)(2,3)(1,3)\}$ . Determine whether the above relations of A are reflexive, symmetric, transitive and anti-symmetric.	6M
	b)	Draw Hasse diagram representing the positive divisor of 36.	6M
	0)		0101
5.	a)	Define Pigeonhole principle. How many persons must be chosen in order that at least five of them will have birth days in the same calendar month?	6M
	b)	Find the coefficient of $x^{11}y^4Z^2$ in the expansion of $(2x^3 - 3xy^2 + x^2)^6$	6M
	,	OR	
6.	a)	State and prove Principle of Inclusion-Exclusion?	8M
	b)	How many ways can we get a sum of 4 or 8 when two distinguishable dice are rolled? How many ways can we get an even sum?	4M
7.		Using the generating function method, solve the recurrence relation $a_n - 3a_{n-1} = n, n$ 1 given that $a_0 = 1$ .	12M
		OR	
8.		Solve the recurrence relation $a_n - 7a_{n-1} + 16a_{n-2} - 12a_{n-3} = 0$ , <i>n</i> 3 with $a_0 = 1$ , $a_1 = 4$ and $a_2 = 8$ .	12M

4M

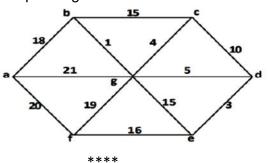
8M

# UNIT-V

- 9. a) Explain briefly the following with example: (i) Hamiltonian graph (ii) Bipartite graph.
  - b) Find the chromatic numbers of the following graphs:



10. Write Prim's algorithm and Kruskal's algorithm for finding the minimum spanning tree for a given graph. Apply both algorithms to the following graph and find the minimum spanning tree.?



12M

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1.	a)	Explain any	' 3 da	ata ty	pes	in c+	+ pro	ograr	nmin	g wit	th sui	table	exa	ampl	es		6M
	b)	What is typ	e cor	overs	sion	and	write			ple p	orogra	am o	on ty	pe c	ast		6M
2.		What is a	noir	nter	varia	hle?	Fxr	<b>Ol</b> Ilain	-	ut p	ointe	r on	erat	ors	and	scone	
۷.		resolution c	•				•			•		•	cra	010	ana	300pc	12M
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3.	a)	Distinguish	betw	veen	call-l	oy-va	alue a	and c	all-b	y-ref	eren	ce m	etho	ods ii	n fun	ctions	6M
	b)	What is a c constructor		cons	truct	or ar	nd wr	ite a	n ang	/ sin	nple d	c++ b	orog	Iram	usinę	g copy	6M
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4.		What is an				d wr	ite a	c++ k	orogr	am t	o sat	isfy "	virtu	ual fu	Inctio	ns are	4014
		hierarchical	" cor	icepi													12M
5.		Write a c++		nram	to fir	nd th		n of		nal	elem	ent ir	n aiv	/en ?	8 X 3	matrix	
0.		using 2-D a	•	•					•				•		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	maanx	
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		Ih	e sur	n of	diago	onal	elem	ents Ol		15							12M
6.	a)	Compare th	ne En	ume	ratio	ns ai	nd us			d typ	es in	C++	- Iar	igua	ge		6M
	b)	Distinguish	betw	veen	early	, bind	ding	and	late I	oindi	ng in	C++	lan	gua	je		6M
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7.	a)	What are th	e diff	eren	ices l	oetw	een s	struct	ures	and	class	ses w	vith	the d	leclar	rations	6M
	b)	Distinguish	betw	veen	obje	cts a	nd cl	asse	s wit	h an	exar	nple	pro	gram	1		6M
•								O									
8.		What are overloading										rload	ding	an	d op	perator	12M
		ovonodanig	, with		ound			JNIT-		logit							
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10.	a) L)	Explain the					•		0			•					6M
	b)	What are the	e adva	antag	ies of	stati	c clas		nper	S WIT	nine	suital		exam	pie pr	ogram	6M

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UNIT–I															
1.	,														
	that day and will lose Rs.100 if it does not rain. The probability of raining on that day is 0.7. What is mathematical expectation of A?											5M			
	b)	•							•				orem		7M
	5)	<ul> <li>Explain Conditional probability. State and prove Baye's theorem.</li> <li>OR</li> </ul>										7 101			
2.	a)	A random va	ariabl	le X ł	nas t	he fo	llowi			oility	mass	fun	ction:		
		X	-2	2		-1		0			1		2	3	
		P(X=x)	0.	.1		k		0.2	2	2	k		0.3	k	
		i) Evalu	uate	k											
		ii) Calcu	ulate	the r	near	and	varia	ance							6M
	b)	Let X be	а	rando	om	varia	able.	Sh	wo	that	the	р	robability	/ function	
		$f(r) = \int 1 - ($	(1+x)	$)e^{-x},$	if x	$\geq 0$	ic a r	ndf a	nd fir	nd E(	$\mathbf{Y}^2$ )				
		$f(x) = \begin{cases} 1-(0) \\ 0, \end{cases}$		01	therw	vise	15 4 1		nu m		л).				6M
								UNI	T—II						
3.	a)	Find the mo		it ger	nerat	ing f	unct	ion c	of the	e Uni	form	dist	ribution	and hence	
		evaluate $E(Z)$	$(X^{4}).$												6M
	b)	Let the rand									d with	me	an 8 an	d standard	
		deviation 4.	Find	P(5)	$\leq X$	≤10)	an			5).					6M
Λ		Find the me	<u></u>	ad vo	rion	no of	tha I			diatrik	oution				сM
4.	a) b)	Find the me											ctudopt	e who will	6M
	b)	participate in													
		with mean 3			•				•	•	•				
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6.	a) b)	Explain the		•				•		- r	nea	المعار	on ohair		5M
	b)	A random sa of 41.5 inch	•								• •				
		135 sq. Inch													7M

# UNIT–IV

- 7. a) Explain one tailed and two tailed tests.
  - b) Two independent samples of sizes 8 and 7 respectively have the following values.

Sample-I	11	11	13	11	15	9	12	14
Sample-II	9	11	10	13	9	8	10	

Is the difference between the means of the samples significant? Test at 5% Level of Significance.

#### OR

8. An ambulance service claims that it takes on the average 8.9 minutes to reach its destination in emergency. To check this claim, the agency which licenses ambulance services has timed out on 50 emergency calls and getting a mean of 9.3 minutes with a standard deviation of 1.6 minutes. What can they conclude at the level of significance 0.05?
12M

# UNIT-V

Explain M/M/1 queuing model and derive the steady state equations of an M/M/1 queuing model.
 12M

## OR

- 10. A departmental store has a single cashier. During the rush hours, customers arrive at the rate of 20 customers per hour. The average number of customers that can be processed by the cashier is 24 per hour. Assuming the conditions for the use of single-channel queuing model, find
  - i. Probability that the cashier is idle.
  - ii. Average number of customers in the queuing system.
  - iii. Average time a customer spends in the queue waiting for service. 12M

4M

8M

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	b)	Draw a flow	cnan	ιο ρ	ririt la	arges	st nui	nber OF		i a se		numi	Jers				6M
2.	a)	What is a va data types.	ariabl	le? D	Discu	SS Va	ariab	_		ition	of pr	imar	y and	use	er_d	efined	6M
	b)	Write a shor	t not	e on													
		(i) Bitwise op	perat	or	(ii)	Con	ditior	nal op	perat	or (i	ii) siz	ceof o	operat	tor.			6M
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3.	a) b)	Explain diffe											مثل ما:م	.:			5M
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-	- )			~ \ \ \ /	••••							_					014
5.	a) b)	What is an a							d two	o ma	trices	5.					8M
	b)	Write a shor	t not	e on	ayna	amic	array	/s. OF	2								4M
6.	a)	Explain Strir	ng ha	ndlir	ng fu	nctio	ns in			amp	les.						6M
	b)	Write a prog	ram	to ch	neck	whet	her g	given	strin	g is p	balin	drom	e or r	not.			6M
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7.	a)	Explain the	need	for u	user-	defin	ned fu	unctio	ons.								5M
	b)	Explain Ca parameters	•				Ca ples.	·		ence	te	chnio	ques	of	ра	assing	7M
8.	a)	Explain strue	cture	s wit	hin s	truct	III	OF	ł								4M
0.	b)	Write a pro							f str	uctur	es r	ame	d "Fr	nnlo	Vee	" with	
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9.	a)	What is a po suitable exa			plair	n hov	v poir	nter v	variat	ole is	dec	lared	and	initia	alize	d with	7M
	b)	Differentiate	betv	veen	mal	loc()	and	calloo <b>OF</b>	0	nctio	ns.						5M
10.	a)	Discuss abo	out er	ror h	andl	ing d	lurinc	_		tput	oper	ation	s on f	iles.			6M
	b)	What is a pr				•				•	•						6M
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Hall Ti	cket Number :							
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	<i>,</i>	Process of Co various chan			ation?			
2.	Illustrate the	barriers to cor	mmunicat	ion.				
3.		erbal communio		OR		s of non	-verbal cor	mmunication.
	,	mean by 'effe	•			tion?		
5. 6.		Group Discus ous steps in w	sion play	OR				
7.	Explain the ty	pes of inquiry.	L	UNIT-IV OR				
8.	Explain Kohlb	erg's and Gilli	gan's theo		noral de	velopm	ient.	
9.		terms 'Rights		UNIT–V nsibilities OR	' and 'A	ccount	ability'.	
10.	i. Confide	tional crime	llowing.					
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