

2125
NEP U.G. Common-Skill Enhancement Course
Third Semester
Paper: Accounting Software Using SQL (Oracle)

Time allowed: 3 Hours

Max. Marks: 50

NOTE: Attempt four short answer type questions from Section-A. Attempt two questions each from Section B and C respectively.

x-x-x

Section - A

1. Attempt any four of the following:-
 - a) What do you understand by integrated accounting software? Mention two key features that support data accuracy.
 - b) Explain the relationship between accounting software and database systems.
 - c) Write the difference between DDL and DML statements with examples.
 - d) What is meant by data redundancy? How does normalization help in removing it?
 - e) Differentiate between primary key and foreign key using a suitable example.
 - f) Write the syntax and function of the GROUP BY clause in SQL. (4x2½)

Section - B

2. Explain how database design supports the smooth working of accounting systems. Illustrate with a business-oriented example. (10)
3. Create an Account Ledger table in SQL (Oracle) and demonstrate with queries how you would record new entries and update existing ones. (10)
4. Discuss the stages of conceptual, logical, and physical database design in the context of accounting software. (10)
5. Describe the structure of SQL queries for data retrieval. Using examples, show how WHERE, ORDER BY, and LIMIT clauses refine results. (10)

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(2)

Section – C

6. Write and explain advanced SQL queries involving JOINS, subqueries, and aggregation functions to generate meaningful financial reports. (10)
7. Discuss the role of triggers and cursors in automating repetitive accounting processes such as posting transactions or updating balances. (10)
8. Explain how data security and user authentication are maintained in Oracle databases used for accounting applications. (10)
9. Describe the procedure for database backup and recovery in Oracle. Why are these functions essential for accounting records? (10)

x-x-x