

2014

M. Com.

3rd Semester Examination

COMPUTER APPLICATION IN ACCOUNTING & E-COMMERCE

PAPER — COM-303 (Set-2)

(PRACTICAL)

Full Marks : 50

Time : 2 Hours

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Illustrate the answers wherever necessary.

Answer all questions :

Unit—I

[Marks : 25]

- 1. Create a Company in Tally accounting package using your name and assume that the company has two branches at Kolkata and Delhi. Further assume that in each branch, there are three departments namely Production, Administration and Sales.**

Enter the following transactions during the financial year 2013-14.

- (i) Purchase of 10 pcs Computer [6 pcs for Kolkata branch (2 pcs for Production Dept., 3 pcs for**

(Turn Over)

Administration and 1 pc for sales) and 4 pcs for Delhi branch (1 pc for Production Dept., 2 pcs for Administration and 1 pc for sales)] @ Rs. 28,000 per piece from HCL on 02.05.2013.

- (ii) Wages paid in cash Rs. 60,000 [Rs. 25,000 for Kolkata branch (Rs. 12,000 for Production Dept., Rs. 8,000 for Administration and Rs. 5,000 for sales) and Rs. 35,000 for Delhi branch (Rs. 15,000 for Production Dept., Rs. 10,000 for Administration and Rs. 10,000 for sales)] on 02.08.2013.
- (iii) Cash received from F. Saha of Kolkata branch's Administrative department Rs. 20,000 and from T. Roy of Delhi branch's sales department Rs. 14,000 on 02.10.2013.
- (iv) Sales of Toys valued Rs. 2,50,000 on 01.12.2013 in SBI cheque (Kolkata branch's sales dept. Rs. 1,10,000 and Delhi branch's sales dept. Rs. 1,40,000).
- (v) Charge @ 5% depreciation on Building valued Rs. 12,00,000 for Kolkata branch's Administrative dept. and Rs. 25,00,000 valued building for Delhi branch's Administrative dept. on 1.3.2014.

Required to display the following :

- (i) Day Book
- (ii) Branch-wise performance report
- (iii) Balance Sheet in detail
- (iv) Delete the Building ledger.

3+3+2+2

2. Create a company in your name using FACT software from the undernoted opening Balance Sheet.

Balance Sheet
as on 01.04.2014

<i>Liabilities</i>	(Rs.)	<i>Assets</i>	(Rs.)
<i>Capital A/c</i>		<i>Fixed Assets :</i>	
Amal 1,20,000		Machinery 1,00,000	
Bimal 1,00,000		Furniture 70,000	
	2,20,000		1,70,000
<i>Loan A/c :</i>		<i>Closing Stock</i>	40,000
Mahindra		<i>Sundry Debtors</i>	
Finance 15,000		Jogesh	
Tata Finance 25,000		Infotech 10,000	
	40,000	Sonia	
<i>Sundry Creditors :</i>		Software 20,000	
Dutta Electric 30,000			30,000
Sinha Electrical 15,000		<i>UCO Balance</i>	30,000
	45,000	<i>Cash in hand</i>	50,000
<i>Outstanding Salary</i>	15,000		
	<u>3,20,000</u>		<u>3,20,000</u>

Details of Closing Stock

- (i) 4 Pcs Monitor @ Rs. 4,000 each.
- (ii) 4 Pcs Hard Disk @ Rs. 5,000 each
- (iii) 50 pair Mouse @ Rs. 80 per pair

Transactions :

02.04.2014 Purchased from Sinha Electronics 4 pcs of Monitor @ Rs. 4,000 each.

06.05.2014 Sold 10 pair of Mouse @ Rs. 100 per pair.

- (a) Create all the necessary ledgers, enter their respective opening balance whenever required and tag them properly;
- (b) Enter the transactions;
- (c) Design the Profit & Loss A/c and Balance Sheet and display the results in the financial statements.

4+2+4

Unit—II**[Marks : 25]**

3. Write a programme using HTML to create the following list on a webpage. Consider the following specifications :
- (i) List heading : Bold, Underline, coloured, suitable font size.
 - (ii) Second heading : Bold, font size lower than that used in list-heading, coloured – different from list-heading.
 - (iii) Other features : As shown in the list.

The rights of shareholders and key ownership functions**A. Basic shareholder rights include the right to :**

1. Secure methods of ownership registration
2. Convey or transfer shares
3. Participate and vote in general shareholder meetings.
4. Elect and remove members of the board
5. Share in the profits of the corporation :

No offence is deemed to have been committed in the following cases :

- a. where dividend could not be paid by reason of the operation of law,
- b. where a shareholder has given directions to the company,
- c. where there is a dispute regarding the right to receive the dividend,

- d. where the dividend has been lawfully adjusted,
- e. where failure was not due to any default on the part of the company.

B. The notice of the meeting should contain an explanatory statement as under :

- The rate of voting rights,
 - The scale or proportion of variation of voting rights,
 - An undertaking that the company shall not convert its equity share capital with voting rights into equity share capital with differential voting rights or vice versa.
4. (a) Create a table in SQL in the below-mentioned format
Flights (F_no, from, to, distance, departs, arrive, fare).
(b) Display the flight number which will go from Delhi to Chennai.
(c) Display all the flights where fare is Rs. 5,000.

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[Viva-voce : 10 Marks]
