

**2015**

**M. Com.**

**3rd Semester Examination**

**COMPUTER APPLICATION IN ACCOUNTING & E-COMMERCE**

**PAPER — COM-303 (Set-1)**

**(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.*

**Unit—I**

[Marks : 25]

Answer all the questions :

1. (a) Create a Company using your name in Tally accounting package. The following is the stock position of the company at the beginning of the financial year 2015-16.

*(Turn Over)*

## Raw Materials :

Key Board 20 Pcs @ Rs. 600	12,000	
Hard Disk 15 Pcs @ Rs. 2,200	33,000	
Mother Board 12 Pcs @ Rs. 2,000	24,000	
Address Bus 40 Pcs @ Rs. 150	6,000	
Ram 20 Pcs @ Rs. 600	12,000	
Monitor 15 Pcs. @ Rs. 2,000	<u>30,000</u>	1,17,000

## Finished Goods :

Computer 3 Pcs. @ Rs. 27,000		<u>81,000</u>
		1,98,000

Company's manufacturing policy is to assemble 1 Pc Computer, the inputs required are :

1 Pc. Key Board, 1 Pc. Hard Disk, 1 Pc. Mother Board, 4 Pcs. Address Bus, 2 Pcs. Ram and 1 Pc. Monitor.

In 2015-16 the Company has decided to assemble 8 Pcs Computer. Labour Cost is 55% of material cost and other indirect expenditure is 40% of material cost. Calculate the effective cost per Piece of Computer and also display the closing stock position using LIFO method of valuation.

(b) Create a Company and record the following transactions in Tally accounting package.

(i) Purchase goods worth Rs. 2,00,000 from R. Nag

**Unit—II**

[Marks : 25]

All the questions are compulsory

3. Write a programme using HTML to create the following table on a webpage. Consider the following specifications :
- (i) Table heading : Bold, Underline (as shown), coloured, suitable font size.
  - (ii) Column headings : Bold, font size lower than that used in table-heading, coloured – different from table heading.
  - (iii) Row-heading : Bold, font size same as used in column-heading, coloured – different from table-heading & column heading.

**Table-1****Cost of Capital (Amount in Lakh of Rupees)**

<b>Source of Capital</b>	<b>Weights</b>		<b>Specific Cost</b>	<b>Total Cost</b>	
	<b>Book Value</b>	<b>Market Value</b>		<b>(BV x K)</b>	<b>(MV x K)</b>
Equity	120	160	0.185	22.2	29.6
Retained Earnings	30	40	0.18	5.4	7.2
Preference Shares	9	10.4	0.143	1.29	1.49
Debenture	36	33.75	0.11	3.96	3.71
	195	244.15		32.85	42.

in credit and paid VAT 12.5% on the imported value.

- (ii) Sales goods worth Rs. 5,00,000 to M. Das and collect VAT @ 12.5% from the debtors.

Display the Day Book and VAT report.

10+5

2. Create a company in your name and prepare the Balance Sheet as follows (using FACT) : 10

Balance Sheet  
as on 31.03.2015.

Liabilities

**SHAREHOLDERS FUND**

Share Capital

Reserve and Surplus

**LOAN**

Secured Loan

Unsecured Loan

Current Liabilities and Provisions

Total Sources of Fund

Assets

Fixed Assets

Investment

Current Assets, Loans and Advances

Misc. Expenditure

Total Application of Fund

4. (a) Doctor (D\_id, D\_name, age, d\_address). Create the Doctor table in SQL, having D\_id, D\_name, age, D\_address fields.
- (b) Display the doctor's name who are staying in Kolkata.
- (c) Find the doctor's address whose id is 1 'D009'

4+3+3

**[Viva-voce : 10 Marks]**

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