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  
  30,000
  1,17,000

Finished Goods:

- Computer 3 Pcs. @ Rs. 27,000  
  81,000
  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,

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)

<table>
<thead>
<tr>
<th>Source of Capital</th>
<th>Weights</th>
<th>Specific Cost</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Book Value</td>
<td>Market Value</td>
<td>(BV x K)</td>
</tr>
<tr>
<td>Equity</td>
<td>120</td>
<td>160</td>
<td>0.185</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>30</td>
<td>40</td>
<td>0.18</td>
</tr>
<tr>
<td>Preference Shares</td>
<td>9</td>
<td>10.4</td>
<td>0.143</td>
</tr>
<tr>
<td>Debenture</td>
<td>36</td>
<td>33.75</td>
<td>0.11</td>
</tr>
<tr>
<td></td>
<td>195</td>
<td>244.15</td>
<td></td>
</tr>
</tbody>
</table>
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):

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]