

M. Com. 2nd Semester 2009

COMPUTER APPLICATIONS IN BUSINESS

PAPER — CM-1215

Full Marks : 50

Time : 2 hours

The figures in the right-hand margin indicate marks

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

Illustrate the answers wherever necessary

SET—I

(Turn Over)

UNIT—I

Answer the following questions :

1. (a) From the following information calculate the amount of depreciation under straight-line balance method :

Initial cost of the asset — Rs. 7,50,000

Salvage value at the end

of the life of the asset — Rs. 25,000

Useful life of the assets — 8 years.

- (b) (i) Create two tables in MS-Access and display the contents. The first table contents the following records :

A/c No.	Customer	Address
101	Rajan Paul	Midnapore
102	Mrinal Ghosh	Kharagpur
103	Tanushree Das	Jhargram
104	Sanjay Mandal	Midnapore
105	Amit Karak	Patna

The second table contents are as follows :

A/c No.	Deposits	Loans
101	50,000	40,000
102	70,000	90,000
103	45,000	30,000
104	25,000	45,000
105	60,000	50,000

(ii) Relate the above two tables using A/c No. field as primary key and display the following :

(I) The Customer , Address and Deposits fields contents in descending order.

(II) The Customer , Address , Deposits and loans fields contents whose address is Midnapore and loan is more than or equal to Rs. 42,000. 2 + (4 + 4)

2. (a) Create a database file using your name in FOXPRO package and enter the following contents :

<u>Fields</u>	<u>Name</u>	<u>Address</u>	<u>Marks</u>
	S. Das	12, Bidhannagar	230
	P. Saha	Kharagpur	270
	N. Roy	Contai	200

- (b) Enter a new field 'Age' to the above DBF and write some contents in the new field.

- (c) Enter a new record to the above DBF, taking some imaginary data.

- (d) Delete record 2 permanently. 4 + 2 + 2 + 2

UNIT—II

Answer the following :

3. CRYSTAL Ltd. provides you the following information for the month of May, 2009.

<u>Name of the Employee</u>	<u>Department</u>	<u>Basic salary</u>	<u>Income tax</u>
D. Das	Accounts	25,000	350
S. Basu	Sales	22,000	280
G. Bera	Production	30,000	500
R. Mitra	Personnel	20,000	250

Other Information :

- (i) D.A. @ 60% on Basic salary ;
- (ii) House Rent Allowance @ 15% on Basic plus D.A.
- (iii) Contribution to provident fund @ 12% on basic salary.

You are required to show Pay Roll Register using Pay Pac Software.

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(6)

4. Show the terminals of the online payment of the following tax :

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(a) Income Tax

(b) Value Added Tax

(c) Service Tax

(d) Fringe Benefit Tax

(e) TDS.

[Viva voce — 10 Marks]