

M.Com. 3rd Semester Examination, 2010

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

PAPER—CM-2113 (Set-2)

(Practical)

Full Marks : 50

Time : 2 hours

The figures in the right-hand margin indicate marks

UNIT—I

[Marks : 20]

- 1. You are supposed to maintain the accounts of Mr. Samanta in Tally Accounting package and pass the transactions given below :**

(Turn Over)

16-05-2010 : Mr. Samanta purchased items on credit from Das Traders. The details are as follows :

| Items | Quantity | Rate | Value | Input VAT | Total Amount |
|-------------------|----------|------|--------|-----------|--------------|
| High Speed Fan | 120 | 1200 | 144000 | 12.5% | 162000 |
| Low Speed Fan | 50 | 800 | 40000 | 12.5% | 45000 |
| Submersible Pumps | 65 | 2100 | 136500 | 4% | 5460 |
| Gross Total | | | | | 212460 |

12-07-2010 : Mr. Samanta Sold the following items on credit of 45 days to Joy Traders :

| Items | Quantity | Rate | Value | Output VAT | Total Amount |
|-------------------|----------|------|-------|------------|--------------|
| High Speed Fan | 30 | 1500 | 45000 | 12.5% | 50625 |
| Submersible Pumps | 20 | 2500 | 50000 | 4% | 52000 |
| Gross Total | | | | | 102625 |

25.08.2010 : Mr. Samanta returned 20 High Speed Fans to Das Traders purchased on 16.05.2010 as they were not according to the specifications.

29.09.2010 : Mr. Samanta received bank statement from ICICI bank and found that Rs. 550 had been charged as half yearly bank charges.

08.10.2010 : Mr. Samanta hired Mr. Pal as Manager on a monthly salary of Rs. 25,000.

14.10.2010 : Withdraw Rs. 7,500 cash for personal use.

12.11.2010 : Paid Rs. 5,000 to Petty Cashier to meet the incidental expenses.

Display quarterly Profit & Loss A/c and Balance Sheet. Also show the VAT adjustment report. 10

2. Balance Sheet as on 1st December :

| <i>Liabilities</i> | <i>Rs.</i> | <i>Assets</i> | <i>Rs.</i> |
|--------------------|-----------------|-----------------|-----------------|
| Capital | 5,00,000 | Land & Building | 3,00,000 |
| Profit & Loss A/c | 75,000 | Machinery | 2,30,000 |
| Creditors | 34,000 | Debtor | 44,000 |
| | | Stock | 27,000 |
| | | Cash | 8,000 |
| | <u>6,09,000</u> | | <u>6,09,000</u> |

Following informations were available for the period 1st December to 30th June :

(i) Stock on 30 th June 22,000

(ii) Cash Purchases 2,25,000

(iii) Cash Sales 3,75,000

(iv) Expenses 42,000.

Prepare a Trial Balance for the period ended 30 th June using FACT Software. 10

UNIT—II

[Marks : 20]

3. Create a Table "Production" in SQL containing names of individuals, quantity produced and no. of family members :

| <u>Name</u> | <u>Rice</u> | <u>Wheat</u> | <u>Family member</u> |
|-------------|-------------|--------------|----------------------|
| PD | 20 | 6 | 6 |
| LC | 21 | 7 | 8 |
| ML | 18 | 12 | 5 |
| SP | 5 | 8 | 4 |
| OJ | 25 | 11 | 9 |
| DD | 9 | 14 | 5 |

| <u>Name</u> | <u>Rice</u> | <u>Wheat</u> | <u>Family-member</u> |
|-------------|-------------|--------------|----------------------|
| PR | 15 | 13 | 8 |
| RS | 22 | 9 | 6 |
| SM | 14 | 8 | 7 |

(i) Find out the name, number of family member who produces lowest amount of rice.

(ii) Find out average production of rice.

(iii) Find out names, family member who produces wheat more than 10 units. $4 + 2 + 2 + 2$

4. Write a programme in HTML code to design the following Table for a web-page :

State-wise Number of Manufacturers of Pharmaceutical Units in India

| Sl. No. | States | Number of Manufacturing Units | | | | Cumulative (%) |
|---------|----------------|-------------------------------|--------------|---------------|------------|----------------|
| | | Formation Drugs | Bulk Drugs | Total Share | % of Share | |
| 1. | Maharashtra | 1,928 | 1,211 | 3,139 | 29.7 | 29.7 |
| 2. | Gujarat | 1,129 | 397 | 1,526 | 14.4 | 44.1 |
| 3. | West Bengal | 694 | 62 | 756 | 7.2 | 51.3 |
| 4. | Andhra Pradesh | 528 | 199 | 727 | 6.9 | 58.2 |
| 5. | Tamil Nadu | 472 | 98 | 570 | 5.4 | 63.6 |
| 6. | Others | 3,423 | 422 | 3,845 | 36.4 | 100 |
| | Total | 8,174 | 2,389 | 10,563 | 100 | — |

Make suitable application of the following :
Table Border, Background colour, Cell Padding,
Cell Spacing.

10

[Viva-voce : 10 Marks]
