

M.Com. 3rd Semester Examination, 2010
COMPUTER APPLICATION IN ACCOUNTING
& E-COMMERCE

PAPER—CM-2113 (Set-3)

(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. Roy in Tally Accounting package. The Balance Sheet of the company as on 01.04.2010 is as follows :

<i>Liabilities</i>	<i>Amount Rs.</i>	<i>Assets</i>	<i>Amount Rs.</i>
Capital A/c	3,70,000	Plant & Machinery	1,20,000
12% debenture	60,000	Land & Building	2,05,000
Sundry Creditors :		Sundry Debtors :	
R. Ltd.	50,000	S. Ltd.	75,000
Outstanding salary	20,000	Cash-in-hand	40,000
		Cash at UCO Bank	60,000
	5,00,000		5,00,000

(Turn Over)

15.04.2009 : Paid outstanding salary.

24.06.2010 : Mr. Roy purchases following items under a sales offer and issued cheque. The offer was as follows :

- On purchase of 10 High Capacity Stabilisers, 1 HCS is given free of cost.
- On purchase of 5 Low Capacity Stabilisers, 1 HCS is given free of cost.

Item	Purchased Qty.	Free of cost	Total Qty.	Rate	Value	Input VAT	Total Amount
High Capacity Stabilisers	30	3	33	1200	36,000	12.5%	40,500
Low Capacity Stabilisers	20	4	24	800	16,000	12.5%	18,000
Gross Total							58,500

28.08.2010 : Purchased furniture of Rs. 5,000 from Kuldeep on credit.

01.09.2010 : Subscribed for the 'Management Consultant' Journal paying Rs. 3,600 by cheque. The subscription period is from September, 2010 to August 2011.

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

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2. PQR Ltd. has started a business with Rs. 3,50,000 as initial investment. The company was maintaining accounts in manual paper and ink method. However, it wants to convert its accounts in computerised FACT method.

The company has following balances in its book :

Machinery	Rs. 2,02,000
Stock	Rs. 1,50,000
Debtor	Rs. 40,000
Cash	Rs. 6,000
Creditors	Rs. 10,000
Profit & Loss A/c	Rs. 28,000

Show the Opening Balance Sheet of PQR Ltd. 10

UNIT-II

[Marks : 20]

3. Create a Table "Borrower" in SQL containing names of customer, amount borrowed, place, occupation :

Table : BORROWER

<u>Name</u>	<u>Borrowing</u>	<u>Place</u>	<u>Occupation</u>
SP	205	ULU	Agriculture
NJ	98	MID	Service
JM	110	KES	Business
PD	52	PAS	Agriculture
AM	412	MID	Business
UM	31	KGP	Service
PC	172	PAS	Profession
KL	359	MID	Business

- (1) Find name, borrowing who are in business.
- (2) Find name, place whose borrowing is above 150 and resides in "MID".
- (3) Find name, borrowings where borrowing is above average. 4 + 1 + 2 + 3

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

CORPORATE SOCIAL RESPONSIBILITY MONITORING

A. Monitoring Mechanism

- I. Maintenance of accounts
- II. Regular meeting and cohesiveness of the group
- III. Management of the activities
- IV. Repayment of bank loan
- V. Market linkage and exposure

B. Community Development Initiatives of OIL

- Construction bridges/roads (PWD/ Village roads)
- Financial Assistance Educational Institutions
- Upliftment of education

C. OIL INDIA RURAL DEVELOPMENT SOCIETY (OIRDS)

- i) Agriculture Development Programme
- ii) Handicraft Training & Production Centre (HTPC)
 - General Nursing Midwifery (GNM) training in OIL Hospital.
 - Family Welfare Society, OIL Hospital.

***** The end *****

Make suitable application of the following :

Font Face, Font Size, Font Colour, Bold and
Italics.

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[Viva-voce : 10 Marks]
