

2008

COMMERCE

*( Computer Applications and e-Commerce )*

PAPER—VIII

FIRST HALF

*( Computer Applications )*

( Practical )

*Full Marks : 50**Time : 2 hours**The figures in the right-hand margin indicate marks*

SET—06

1. There are five employees in a department of an organization, whose names, designation and date of joining (D \_ O \_ J) are as follows :

<u>Name</u>	<u>Designation</u>	<u>D _ O _ J</u>	<u>Basic Pay</u> (Rs.)
S. Sarkar	Clerk	05/15/1985	8,800
T. Sarma	Peon	07/21/1988	4,600
P. Barman	Manager	11/17/1994	14,000
J. Halder	Clerk	08/12/1997	7,000
A. Singha	Clerk	02/24/2002	6,600

( Turn Over )

Other emoluments are :

DA : 60% of Basic for all types of employees.

HRA : 10% of Basic Plus DA for Manager,  
12% of Basic Plus DA for Clerk and  
15% of Basic Plus DA for Peon.

MA : 20% of Basic for D . O . J early 01/01/1990 ;  
10% of Basic for D . O . J after 01/01/2000, and  
8% of Basic for others.

P.Tax : Rs. 130 per month for all types of employees.

Prepare a Salary Sheet in MS-Excel using various logical operators for the current month and show the net pay of all the employees in a Pie diagram.

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2. (a) Write a program in FOXPRO to calculate the square value of any range of odd numbers and also display the counting position and their sum.
- (b) From the following information calculate the amount of depreciation (under straight line method) of a newly installed machine of XYZ Co. Ltd.

Cost Price of the Machine	Rs. 50,00,000
Salvage value at the end of the life	Rs. 5,00,000
Working life of the Machine	8 years.

10 + 5

3. Create a company using your name in TALLY accounting package and enter the transactions given below :

**Balance Sheet**  
for the year ended....

<i>Liabilities</i>	Rs	Rs.	<i>Assets</i>	Rs.	Rs.
Capital A/c :			Fixed Assets :		
A	40,000		Plant	25,000	
B	<u>19,000</u>	59,000	Furniture	<u>10,000</u>	35,000
Loan A/c :			Investments :		
Mrs. B's Loan		5,000	Sahara		10,000
Reserves & Surplus :			Sundry Debtors :		
Capital Reserve	20,000		Sukhen	10,000	
General Reserve	10,000		Dukhen	<u>15,000</u>	25,000
Profit & Loss A/c	<u>5,500</u>	35,500	Closing Stock		30,000
Sundry Creditors:			Cash at Bank:		
Khagen	10,000		UCO Bank	15,000	
Nagen	<u>15,000</u>	25,000	Axis Bank	<u>10,000</u>	25,000
Outstanding			Cash in hand		5,000
Liabilities:					
Wages	5,000				
Printing	<u>500</u>	5,500			
		<u>1,30,000</u>			<u>1,30,000</u>

*Note:* Stock details : Top Plates— 5 Pcs. @ Rs. 3,000, Partition Plates — 6 Pcs. @ Rs. 1,000, Drawer— 10 Pcs. @ Rs. 900.

*Transactions :*

- (i) Purchased from Soumen 5 Pcs. of Top Plates @ Rs. 2,500, 4 Pcs. of Partition Plates @ Rs. 1,000, and 20 Pcs. of Leg Wheels @ Rs. 10.
- (ii) Sold to Sukhen 4 Pcs. of Top Plates @ Rs. 3,000 and 10 Pcs. of Leg Wheels @ Rs. 20 each, less discount @ 10%.
- (iii) Received payment from Dukhen in cash Rs. 10,000.
- (iv) Paid to Fashion Shop for purchasing stationery goods Rs. 1,000.
- (v) Paid to Nagen in full settlement of his dues.
- (vi) Cash withdrawn from UCO Bank Rs. 5,000.
- (vii) Outstanding Printing bill paid off.

(viii) Provide for Depreciation : 10% on Plant and 20% on Furniture.

Display Profit & Loss A/c, Balance Sheet, and Closing Stock position. Delete the company after evaluation by the examiner on the above operations.

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[Viva— 10 Marks ]