

2018

M. Com. 2nd Semester Examination

COMPUTER APPLICATION IN BUSINESS

PAPER — COM-205 (Set-3)

Subject Code—03

(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.

Answer all questions.

Unit—I

[Marks : 20]

1. (a) Create a database file in FOXPRO using your name and enter the following information :

(Turn Over)

Fields

| <i>Roll No.</i> | <i>Name</i> | <i>Address</i> | <i>Marks</i> |
|-----------------|-------------|----------------|--------------|
| 23 | Sajal | Midnapore | 495 |
| 25 | Pamela | Kharagpur | 512 |
| 75 | Abhisek | Howrah | 375 |
| 79 | Suhana | Kharagpur | 420 |

Create another database file in FOXPRO using different name (other than above) and enter the following information :

Fields

| <i>Roll No.</i> | <i>Age</i> | <i>Stream</i> | <i>Hobby</i> |
|-----------------|------------|---------------|--------------|
| 23 | 21 | Commerce | Gardening |
| 25 | 20 | Arts | Postal Stamp |
| 75 | 22 | Commerce | Currency |
| 79 | 21 | Science | Fishing |

- (b) Write a Program in FOXPRO to relate above two separate two databse files and execute all the field contents of the two database files. 5+5

2. (a) Calculate Net Present Value (NPV) and Internal Rate of Return (IRR) of the following two projects and comment on the acceptability of the projects.

| | Project-X | Project-Y |
|--------------------------------|-----------|-----------|
| Cost of Capital | 11% | 11% |
| Initial Investment | 6,00,000 | 6,30,000 |
| Net cash inflow at the end of- | | |
| 1st year | 1,00,000 | 2,40,000 |
| 2nd year | 1,50,000 | 2,10,000 |
| 3rd year | 1,75,000 | 1,70,000 |
| 4th year | 1,20,000 | 1,50,000 |
| 5th year | 90,000 | 1,00,000 |

- (b) Create a table and insert the following data in MS-Word :

| Name | M.Com. Part-I | M.Com. Part-II | | | | Total Marks |
|----------|---------------|----------------|----------|-----------|------------|-------------|
| | | Paper-V | Paper-VI | Paper-VII | Paper-VIII | |
| A.Roy | 255 | 60 | 70 | 75 | 55 | 515 |
| R. Paul | 200 | 45 | 72 | 65 | 57 | 439 |
| M. Das | 240 | 65 | 67 | 55 | 60 | 487 |
| S. Dey | 290 | 68 | 75 | 80 | 67 | 580 |
| P. Saha | 195 | 45 | 52 | 48 | 55 | 395 |
| T. Mitra | 185 | 55 | 67 | 72 | 62 | 441 |

- (i) Sort the data in ascending order on Name field.
 (ii) Insert a new row at the top of the existing row.
 (iii) Merge all the cells of the first row.
 (iv) Type "Mark Sheet" at centre of the newly created row as the title of the table.

5+5

Unit—II

[Marks : 20]

3. You are supposed to maintain the accounts of National Ltd. in Tally Accounting Package. The Balance Sheet of the company as on 01.4.2017 is as follows :

| Liabilities : | Rs. | Assets : | Rs. |
|--------------------------------|----------|---------------------|----------|
| Share capital (Rs.100 each) | 5,00,000 | Land and Building | 3,00,000 |
| Reserve and Surplus: | 80,000 | Plant and Machinery | 2,10,000 |
| 10% Debenture | 1,20,000 | Sundry Debtors : | |
| Sundry Creditors : | | P.Das | 50,000 |
| N. Ghosh | 38,000 | Cash at Bank : SBI | 1,00,000 |
| Outstanding Wages | 22,000 | Cash in hand | 1,00,000 |
| | 7,60,000 | | 7,60,000 |

The following transactions took place during 2016-2017:

02.4.2017 : Paid outstanding wages Rs. 18,000

- 02.5.2017 : Purchased goods in credit from D. Nag Rs. 90,000.
- 01.6.2017 : Paid Electricity charges Rs. 7,800.
- 02.6.2017 : Collection from P.Das Rs. 49,800 and balance Rs. 200 is bad debt.
- 01.7.2017 : Paid insurance premium Rs. 3,500.
- 02.8.2017 : purchased one Computer from CMC Ltd. valued Rs. 25,000 in credit.
- 02.10.2017 : Withdrawal from SBI Rs. 15,000.
- 01.12.2017 : Sales goods to R. Roy valued Rs. 2,10,000 in credit.
- 02.01.2018 : Sales goods Rs. 1,90,000.
- 01.02.2018 : Paid Wages Rs. 1,10,000.
- 02.02.2018 : Paid stationery Rs. 38,000
- 01.03.2018 : Deposit Cash Rs. 58,000 to SBI
- 02.03.2018 : Charge Depreciation on Fixed Assets Rs. 12,300.

Display :

- (i) Balance Sheet in T format in detail.
- (ii) Profit and Loss Account in T format in detail.
- (iii) Day Book. 4+4+2

4. Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of January, 2018 :

| Employee | Designation | Department | D O J | Age | Sex |
|-----------|-------------|----------------|----------|-----|------|
| S. Roy | Manager | Production | 2.5.2009 | 45 | Male |
| A. Sen | Accountant | Administration | 1.8.2011 | 40 | Male |
| T. Mondal | Worker | Production | 2.2.2012 | 26 | Male |

| Basic (Rs.) | DA (Rs.) | HRA (Rs.) | MA (Rs.) |
|-------------|------------------|-------------------|------------|
| 40,000 | 62% of basic | 12% of basic Plus | 200 of all |
| 23,800 | Of all employees | DA of employees | employees |
| 14,000 | | | |

| Perquisites | P. Tax (Rs.) | P.F. | Banker | A/C No. |
|-------------|-----------------|----------------|----------------|----------------|
| 650 | 5% of gross pay | 8.33% of basic | SBI, Garia br. | 17450100000742 |
| 350 | all Employees | all employees | UBI, B.U. br. | 17460100000821 |
| 250 | | | UCO, VU br. | 17480100000814 |

| TDS(Rs.) | Days eligible for payment | Holiday/s | Leave with Pay(days) | Leave without Pay |
|----------|---------------------------|-----------|----------------------|-------------------|
| 7,000 | 30 | 1 | 3 | — |
| 6,000 | 28 | 1 | 2 | 2 |
| 3,000 | 29 | 1 | 4 | 1 |

Display the Payslip with the attendance record for the month of January, 2018. 10

[Viva-voce : 10 Marks]