2014

M. Com.

3rd Semester Examination

COMPUTER APPLICATION IN ACCOUNTING & E-COMMERCE

PAPER — COM-303 (Set-1)

(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.

Unit—I
[Marks : 25]

Answer all the questions :

1. Create a Company for 2013-14 financial year in Tally Accounting Package using your name. The following are the opening balances (01.04.2013) of different items of the company.

	Debit Rs.	Credit Rs.
Share Capital	—	3,00,000
Reserve	—	40,000
Profit and Loss Account	—	60,000
10% Debenture	—	1,50,000
R. Das	—	65,000
P. Laha	—	45,000
Plant	1,10,000	—
Building	1,30,000	—
Stock :		
Raw Material :		
Iron 50 tons		
@ Rs. 1200/ton 60,000		
Coal 200 tons		
@ Rs. 400/ton 80,000		
1,40,000		
Finished Goods :		
Steel 40 tons		
@ Rs. 2,200 88,000		
	2,28,000	—
Debtors :		
D. Bera	32,000	—
State Bank of India (SBI)	1,00,000	—
Cash in hand	60,000	—
	6,60,000	6,60,000

(Continued)

Additional Information :

1. Purchase of 50 tons Iron from D. Bera @ Rs. 1,400 on 02.05.13.

2. Wages paid on 02.06.13 Rs. 20,000 in cash.

3. Produce steel 10 tons on 02.10.13 by providing inputs of Coal and Iron in the ratio of 5 : 2. It is also consider wages to produce steel is 50% of material input cost and overhead is 30% of material cost.

4. Sale of 30 tons steel @ Rs. 3,000 on 02.02.2014 and allowed cash discount Rs. 2,000.

5. Transfer of Rs. 30,000 from SBI to UBI on 01.03.2014.

Required to display the following :

1. Day Book.

2. Balance Sheet in detail

3. Effective Cost of Production of Steel per ton.

4+3+3

2. The opening ledger balances as at 1st April, 2014 are given below :

Particulars	Debit Rs.	Credit Rs.
Capital A/c	—	1,50,000
Drawings A/c	5,000	—
Furniture	55,000	—
Machinery	30,000	—
Sundry Creditors		
Amal Das	—	8,000
Dipak Dutta	—	17,000
		(Contd.)

Particulars	Debit Rs.	Credit Rs.
Sundry Debtors		
Pranab Roy	12,000	—
Bimal Jana	3,000	—
Cash in hand	17,000	—
UBI balance	53,000	—
	1,75,000	1,75,000

Create the company in FACT software and

(i) Design the Profit and Loss A/c and Balance Sheet;

(ii) Create all the necessary ledgers, enter their respective opening balance whenever required and tag them properly;

(iii) Enter the following transactions, and display the results in the financial statements.

April 2, 2014 — Paid the outstanding amount of Amal Das and Dipak Dutta through the cheques of UBI.

May 4, 2014 — Received the outstanding amount from Pranab Roy and Bimal Jana in cash

4+4+2

(Continued)

Unit—II

[Marks : 25]

All the questions are compulsory

3. Write a programme using HTML to create the following table on a webpage. Consider the following specifications :

   (i) Table heading : Bold, Underline, coloured, suitable font size.

   (ii) Column headings : Bold, font size lower than that used in table-heading, coloured – different from table heading.

   (iii) Rcw-heading : Bold, font size same as used in column-heading, coloured – different from table-heading & Column heading.

Table 1

India Manages Well Despite Constraints

Country/ Market	CG macro quality v/s national income		CG macro quality v/s corruption
	"CG Watch 2007" score	GNI per capita ($: 2006)	Is there an independent agency fighting corruption
Hong Kong	67%	28.460	Yes (for a long time)
Singapore	65%	29,320	Yes (for a long time)
India	56%	820	Marginally
Taiwan	54%	NA	Somewhat
Japan	51%	38,410	Largely
Korea	49%	17,690	Marginally
Malaysia	49%	5,490	Marginally
Thailand	47%	2,990	No
China	45%	2,010	Marginally

4. (a) Patient (P_id, P_name, age, P_address) create the above table in SQL.

(b) Display the Patient name who are 30 years old.

(c) Find the Patient address whose id is 'P001'.

4+3+3

[Viva-voce : 10 Marks]