2014

M. Com.

3rd Semester Examination

COMPUTER APPLICATION IN ACCOUNTING & E-COMMERCE

PAPER — COM-303 (Set-3)

(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 : 25]

Answer the following questions :

1. Create a company using your name for the financial year 2013-14 and the Balance Sheet of the Company as on 01.04.2013 is as follows :

Liabilities		(Rs.)	*Assets*		(Rs.)
Share Capital		3,00,000	Goodwill		70,000
Profit and Loss A/c		50,000	Land and Building		2,10,000
8% Debenture		1,50,000	Stock :		
R. Saha :			Raw Material :		
Agst. Ref. Pur/1 (2/2/13 90 days bill)	85,000		Key Board 10 pcs @ 450	4,500	
Agst. Ref. Pur/2 (2/2/13 90 days bill)	65,000	1,50,000	Address Bus 40 pcs @ 120	4,800	
P. Das :			Hard Disk 12 pcs @ 1,200	14,400	
Agst. Ref. Pur/3 (2/2/13 90 days bill)	70,000		Mouse 30 pcs @ 300	9,000	
Agst. Ref. Pur/4 (2/2/13 45 days bill)	50,000	1,20,000	Monitor 15 pcs @ 2,000	30,000	62,200
			Finished Good	62,700	
			Computer 1 pc @ 27,300	27,300	90,000
			T. Sahu :		
			Agst. Ref. Sal/1 (2/2/13-90 days bill)	55,000	
			Agst. Ref. Sal/2 (1/3/13-60 days bill)	95,000	1,50,000

(Contd.)

 (Continued)

Liabilities	(Rs.)	*Assets*		(Rs.)
		D. Ghosh :		
		Agst. Ref. Sal/3 (1/3/13- 90 days bill)	60,000	
		Agst. Ref. Sal/4 (2/3/13- 45 days bill)	70,000	1,30,000
		Cash in hand		1,20,000
	7,70,000			7,70,000

Additional Information :

1. Collection of cash on 2.5.2013 from D. Ghosh amounting Rs. 90,000 (Agst. Ref. Sal/4 Rs. 70,000 and Rs. 20,000 Agst. Ref. Sal/3).
2. Purchase goods from P. Das amounting Rs. 30,000 with a bill (New Ref. Pur/5; maturity period 60 days) on 1.7.2013.
3. Paid to R. Saha amounting Rs. 80,000 (Agst. Ref. Pur/2 Rs. 65,000 and Rs. 15,000 Agst. Ref. Pur/1) on 2.12.2013.
4. Sale goods on credit to T. Sahu amounting Rs. 45,000 with a bill (New Ref. Sal/5; maturity period 45 days) on 02.01.2014.

Required to display :

(i) Balance Sheet in detail;

(ii) Day book;

(iii) Age-wise outstanding bills.

3+4+3

2. Create a company in your name using FACT software and considers the instruction as mentioned below :

   (a) Create all necessary ledger accounts, enter the opening balances whenever required and tag them properly;

   (b) Enter the transactions;

   (c) Design and display the Profit & Loss A/c and Balance Sheet.

Balance Sheet
as on 01.04.2014

Liabilities		(Rs.)	*Assets*		(Rs.)
Capital		6,00,000	Building		6,00,000
Reserve		1,70,000	Machinery		1,00,000
Sundry Creditors			Furniture		50,000
Kar Electronics	60,000		Closing Stock		30,000
Sinha Electronics	40,000		*Sundry Debtors* :		
		1,00,000	Samanta Corner	20,000	
			Ghosh Infotech	30,000	
					50,000
			Cash		40,000
		3,20,000			3,20,000

Details of Closing Stock

Hard disk — 5 Pcs @ Rs. 2,000 each
RAM — 4 Pcs @ Rs. 2,500 each
Monitor — 2 pcs @ Rs. 5,000 each

Transactions :

03.04.2014 : Electricity paid Rs. 2,000.
05.05.2014 : Stationary paid Rs. 1,500

4+2+4

Unit—II

[Marks : 25]

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

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

(ii) Sub-heading : **'Post Applied For : Accountant'**.

(iii) Columns :

(a) Name with First Name, Middle Name, and Last Name;

(b) Address Present and Permanent;

(c) Father's Name;

(d) Date of Birth;

(e) Sex;

(f) Basic Degree
(with at least four alternatives);

(g) Educational Qualifications;

(h) Languages known : Reading, Writing, Speaking—with at least three alternatives;

(i) Salaries expected;

(j) Signature of the applicant with date;

(k) 'Submit' and 'Reset'.

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4. (a) Create the following table in SQL Hotel (h_no, h_name, h_addr, r_no)

(b) Find the name of all customers who were staying in room no. 10 and 15.

(c) Display the address of customers who were staying at hotel no. 30.

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[Viva-voce : 10 Marks]