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2019

M.COM.

2nd Semester Examination

Computer Application in Business (Practical)

PAPER – COM-295

Full Marks : 50

Time : 2 Hours

[Set : 2]

The figures in the right-hand margin indicate full marks.

Unit –I (Marks :20)

Answer all questions: 10 X 4

1. There are five employees in an organization whose name, disignation, date of joining (D-O-J) and basic pay are as followings:

Emp. Name	Designation	Posting	D-O-J	Basic Pay
Krishna Dayal Pandey	Manager	Plain Land	10/15/2004	65,000
Amit Pal	Accountant	Hill	05/22/2005	28,000
Krishnendu Das	Cashier	Hill	06/08/2010	25,000
Somnath Paul	Staff	Plain Land	09/17/2002	19,500
Joti Biswas	Peon	Hill	01/03/2015	14,500

Other allowances are:

DA:60% of Basic for employee posted in plain land and 75% of Basic for employee posted in hill are.

HRA: 20% of Basic plus DA for Manager,

15% of Basic plus DA for Accountant,

10% of Basic plus DA for other employees

MA: 15% of Basic for D-O-J early 01/01/2001

5% of Basic for D-O-J after 01/01/2011

10% of Basic for other employees

P.Tax: Rs. 300 per month for Manager

Rs. 200 per month for Accountant

Rs. 100 per month for other employees

Prepare a Salary Sheet for the current month using the logical function in MS-Excel and show the net pay of all employees in a Pie diagram. **7 + 3**

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

Fields

Name	Address	Marks
Kajal	Midnapore	450
Dipali	Kharagpur	530
Tarak	Kharagpur	420
Sangita	Kharagpur	400

b) Enter a new field D_O_B and enter imaginary data in it.

c) Execute the Name field contents in descending order.

d) Write a Program in FOXPRO to execute the records of the above Database file whose Marks is **more than equal to 450**, Use IF-ENDIF loop

2+2+2+4

Unit-II (Marks 20)

3. Create a Company using your name for the financial year 2018-19 and the Balance Sheet of the Company as on 1.4.2018 was as follows:

Liabilites	Rs.	Assets	Rs.
Share Capital	200000	Goodwill	70000
Profit and Loss A/C	50000	Land and Building	210000
8% Debenture	250000	Stock:	
K. Jana:		Raw Material:	
Agst. Ref. Pur/1 80000		Key Board 10 pcs@400 4000	
(2/2/18-60 days bill)		Address Bus 40 pcs @110 4400	
Agst. Ref. Pur/2 70000	150000	Hard Disk 12 pcs @ 1500 18000	
(1/3/18-90 days bill)		Mouse 30 pcs @ 250 7500	
T.Das:		Monitor 15 pcs @ 2200 33000	
Agst. Ref. Pur/3 40000		Finished Goods: 66900	
(1/3/18-45 days bill		Computer 1 pc@27300 23100	90000
Agst. Ref. Pur/4 80000		B. Roy:	
(2/3/18-60 days bill) —	120000	Agst. Ref. Sal/1 50000	
		(2/2/18 -90 days bill)	
		Agst. Ref. Sal/2 100000	150000
		(1/3/18-45 days bill)	
		M. Das:	
		Agst. Ref. Sal/3 50000	
		(1/3/18-90 days bill)	
		Agst. Ref. sal/4 80000	
		(2/3/18-60 days bill) ———	130000
		Cash in hand	120000
	770000		770000

(Continued)

Additional Information:

i) Collection of cash on 2.5.2018 from M. Das amounting Rs. 90000 (Agst. Ref. Sal/4 Rs 60000 and Rs. 30000 Agst. Ref. Sal/3)

ii) Purchase goods from T. Das amounting Rs. 20000 with a bill (New Ref. Pur/5; maturity period 60 days) on 2.6.2018

iii) Paid to K. Jana amounting Rs. 90000(Agst. Ref. Pur/2 Rs. 68000 and Rs. 22000 Agst. Ref. Pur/1) on 2.8.2018

iv) Sale goods on credit to B. Roy amounting Rs. 60000 with a bill (New Ref. Sal/5; maturity Period 90 days) on 02.02.2019

Required to display:

(i) Balance Sheet in detail

(ii) Day book

(iii) Age-wise outstanding bills   **3+4+3**

OR

Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of January,2019:

Employee	Designation	Department	D O J	Age	Sex	Banker	A/C No.
A. Roy	Professor	Commerce	4.5.1994	45	Male	SBI, Garia br.	17450100000742
B. Khan	Associate Professor	Commerce	7.8.1998	44	Male	UBI, B.U. br.	17460100000821
D. Mondal	Assistant Professor	Geography	10.2.2012	26	Female	UCO, VU br.	17480100000814

Basic (Rs.)	DA (Rs)	HRA (Rs)	MA (Rs.)	P.Tax (Rs.)	P.F.
50000	60% of basic	10% of basic Plus	300 of all employees	2% of all employees	8.33% of basic
62000	Of all employees	DA of all employees		on gross pay	all employees
23000					

TDS(Rs)	Days eligible for payment	Holiday/s	Leave with Pay(days)	Leave without pay
8000	30	1	3	-
6000	28	1	2	2
3000	29	1	4	1

Display the Payslip with the attendance record for the month of January,2019. **10**

4. Show the process of E-filing of Tax Return of a Salaried Person using notional data as required by the system **10**

[Viva – Voce : 10 Marks]