

2019

Part – II

COMPUTER APPLICATIONS IN BUSINESS

(Honours & General)

(Practical)

Paper – C4

(Set – II)

Full Marks – 100

Time : 3 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

Answer all questions.

1. (a) Calculate NPV and IRR in Ms-Excel of the following two projects and comment on the acceptability.

	Project – I	Project – II
Cost of Capital	10%	10%
Initial Investment	11,80,00	12,30,000
Net operating cash flow each year (Rs)		
1	4,40,000	4,70,000
2	4,50,000	5,00,000
3	3,70,000	3,80,000
4	3,50,000	2,50,000
5	2,40,000	2,70,000

- (b) (i) The pension to be received at the end of each month is Rs.22,000 estimated period of pension is 15 years and current bank rate of interest is 10% p.a.

Calculate the present value of the Pension to be received during 15 years in Ms-Excel.

- (ii) You want to avail a car loan amounting Rs. 5,20,000 from SBI in the month of September 2019. The rate of interest is 10.5% p.a. and repayment period is 12 years on monthly installment basis payable at the end of each month. The first payment is to be made at the end of October, 2019. Find the monthly installment and analyze principal and interest portion separately for the first three months. (6+6)+(4+4)

2. (a) Create a company in your name in Tally accounting package. The opening Balance Sheet of the Company is as follows 1.4.2018:

Liabilities	Rs.	Assets	Rs.
Capital A/C:		Fixed Assets :	
Capital	550000	Building	100000
Less: Drawings	50000	Plant & Machinery	200000
	500000	Furniture	50000
Secured Loan :		6% investment	50000
Loan from SBI Bank	300000	Current Assets :	
Current Liabilities :		Closing Stock	80000
Outstanding Salary & Rent	50000	Sundry Debtors :	
Sundry Creditors :		ITC Ltd	70000
Bangla Ltd	70000	HPC Ltd	50000
Subham Ltd	80000	Cash in Hand	250000
		SBI Bank	150000
	1000000		1000000

02.05.2018 paid outstanding salary & rent amounting Rs. 49,000 in cash in full settlement of outstanding.

01.06.2018 received cheque of UBI of Rs. 69,800 and Rs. 49,500 from ITC Ltd & HPC Ltd. respectively in full settlement and balance to be treated as bad debt.

02.08.2018 the company paid to Bangla Ltd. & Subham Ltd. in full settlement by cheque of SB1.

02.10.2018 sold goods on cash Rs. 1,60,000

02.1.2019 cash withdraw from business Rs. 18,000.

02.03.2019 deprecation is to be charged @ 5% p.a. on furniture & @ 10% p.a. on plant & machinery.

Display Day Book and Balance Sheet in detail.

- (b) The following ledger balances of "Ashoke Ltd." as at 1st April 2018 are given below. Using Fact accounting package create all necessary ledgers, enter the opening balances whenever required and tag them properly. 12+8

Particulars	Debit (Rs.)	Credit(Rs.)
Capital A/C		4,00,000
Reserve & Surplus		1,00,000
Sundry Creditors :		
Souvik & Co.		40,000
Mita & Co.		60,000
Goodwill	1,20,000	
Building	2,30,000	
Furniture	80,000	
Sundry Debtors :		
Senco Ltd.	70,000	
Cash	1,00,000	

3. (a) (i) Write a HTML program to add an image in a html page from any memory location of a computer and display a text message "image insert example" below the image.
- (ii) Write an HTML program to design the following table :

Item	Cost
Monitor	12000
CPU	15000
UPS	3800

(b) *Online recharge your mobile.* (6+6)+8

4. (a) Create any three slides in Ms Power Point to display the subjects' name in B.Com Part-I, Part-II and Part-III respectively.
- (b) Create a Break-Even Chart (Line Chart) from the following information using Ms-Excel :

10+10

Variable Cost per unit	:	Rs. 15
Selling Price per unit	:	Rs. 25
Fixed Cost	:	Rs. 80,000
Level of activity (units)	:	0, 5000, 7000, 9000, 12000

[Viva-voce : 20 Marks]
