

2022

M.Com.

2nd Semester Examination

COMPUTER APPLICATION IN BUSINESS

PAPER—COM-295

Full Marks : 50

Time : 2 Hours

The figures in the margin indicate full marks.

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

Illustrate the answers wherever necessary.

(Set 1)

Answer all the questions.

Unit - I

[Marks : 20]

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

Fields

<u>Roll No.</u>	<u>Name</u>	<u>Address</u>	<u>Marks</u>
23	Sajal	Midnapore	495
25	Pameli	Kharagpur	512
75	Abhisek	Howrah	375
79	Suhana	Kharagpur	420

(Turn Over)

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	Gardenin
25	20	Arts	Collection of Postal Stamps
75	22	Commerccc	Collection of different currencies
79	21	Science	Fishing

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

2. (a) Being a secretary of the company send a notice of 10th Annual General Meeting of the Company to the shareholders, to be held at the registered office of the Company (AA209, Saltlake City, Kolkata-79) on 10th July, 2022 at 1.00 P.M. The following are the share holder's Names and Addresses (using Mail Merge in MS-Word) :

<i>Name</i>	<i>Address</i>
D. Roy	D-9, Bidhannagar, Midnapur, 721101
G. Taparia	G-44, Sibpur, Howrah-12
S. Sharma	67 Boubazar Street, Kolkata-9

- (b) Calculate NPV and IRR in MS-Excel of the following two projects and comment on the acceptability :

	<i>Project-I</i>	<i>Project-II</i>
Cost of Capital	10%	10%
Initial Investment	11,00,000	12,50,000
Net operating Cash flow each year (Rs.)		
1	4,70,000	4,85,000
2	4,90,000	4,30,000
3	3,00,000	3,10,000
4	3,30,000	2,50,000
5	2,10,000	2,90,000

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 1.4.2021 is as follows :

<i>Liabilities</i>	<i>Amount (Rs.)</i>	<i>Assets</i>	<i>Amount (Rs.)</i>
Share capital (Rs. 100 each)	500000	Land and Building	300000
Reserve and Surplus	80000	Plant and Machinery	210000
10% Debenture	120000	Sundry Debtors :	
Sundry Creditors :		P. Das	50000
N. Ghosh	38000	Cash at Bank :	
Outstanding		SBI	100000
Wages	22000	Cash in hand	100000
	<u>760000</u>		<u>760000</u>

The following transactions took place during 2021-2022 :

- 2.4.2021 : Paid outstanding wages Rs. 18000
 2.5.2021 : Purchased goods in credit from D. Nag
 Rs. 90000
 1.6.2021 : Paid Electricity charges Rs. 7800

- 2.6.2021 : Collection from P. Das Rs. 49800 and balance Rs. 200 is bad debt
- 1.7.2021 : Paid insurance premium Rs. 3500
- 2.8.2021 : Purchased one Computer from CMC Ltd. valued Rs. 25000 in credit
- 2.10.2021 : Withdrawal from SBI Rs. 15000
- 1.12.2021 : Sales goods to R. Roy valued Rs. 210000 in credit
- 2.1.2022 : Sales goods Rs. 190000
- 1.2.2022 : Paid Wages Rs. 110000
- 2.2.2022 : Paid Stationery Rs. 38000
- 1.3.2022 : Deposit Cash Rs. 58000 to SBI
- 2.3.2022 : Charge Depreciation on Fixed Assets Rs. 12300

Display :

- (a) Balance Sheet in T format in detail.
- (b) Profit and Loss Account in T format in detail.
- (c) Day Book. 4+4+2

4. Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of March, 2022 :

<u>Employee</u>	<u>Designation</u>	<u>Department</u>	<u>DOJ</u>	<u>D-O-B</u>	<u>Sex</u>
S. Roy	Manager	Production	2.5.2009	1/7/1969	Male
A. Sen	Accountant	Administration	1.8.2011	12/8/1971	Male
T. Mondal	Worker	Production	2.2.2012	13/9/1984	Male

<u>Basic (Rs.)</u>	<u>DA (Rs.)</u>	<u>HRA (Rs.)</u>	<u>MA (Rs.)</u>
40000	62% of basic	12% of basic Plus	200 of all
23800	Of all employees	DA of all employees	employees
14000			

<u>Perquisites (Rs.)</u>	<u>P.Tax (Rs.)</u>	<u>P.F.</u>	<u>Banker</u>	<u>A/C No.</u>
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
<u>TDS (Rs.)</u>	<u>Days eligible for payment</u>	<u>Holiday/s</u>	<u>Leave with Pay (days)</u>	<u>Leave without pay</u>
7000	30	1	3	-
6000	28	1	2	2
3000	29	1	4	1

Display the Payslip with the attendance record for the month of March, 2022. 10

Or

4. (a) Show the process of online payment of electricity bill of your family using debit card.
- (b) Show the process of creating beneficiary account in your savings bank account so as to transfer of fund. 5+5

[Viva-Voce - 10]

2022

M.Com.

2nd Semester Examination

COMPUTER APPLICATION IN BUSINESS

PAPER—COM-295

Full Marks : 50

Time : 2 Hours

The figures in the margin indicate full marks.

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

Illustrate the answers wherever necessary.

(Set 2)

Answer *all* the questions.

Unit - I

[Marks : 20]

1. (a) Write an interactive program in FOXPRO to calculate the sum of the Square root of a range of numbers. Also state the numbers, their Counting position and their respective square root values.
- (b) Select any database file in your Computer and do the following functions :

(Turn Over)

- (i) Use multi editor in FOXPRO to edit existing records contents and enter a new record.
- (ii) Display only record 2 and 3. 6+2×2

2. (a) Prepare your Bio-Data in MS-Word, mention your Name, Guardian's name, Address, Date of Birth, Nationality, Academic records in table form, Extra curriculum activity etc.

Remember :

- Body text size will be 12 and its line spacing will be 2.
- Each points to be marked in bullet.
- Heading should be written at the centre of the entire text and it should be bold and Font size will be 15.

- (b) You want to avail a car loan amounting Rs. 500000 from SBI in the month of July, 2022. The rate of interest is 9% p.a. and repayment period is 15 years on monthly installment basis payable at the end of each month. The first payment is to be made at the end of August, 2022. Find the monthly instalment and analyse Principal and interest portion separately for the first five months. 6+4

Unit - II

[Marks : 20]

3. (a) M/S Raja Ltd. has two branches at Kolkata and Delhi. Each branch has two departments : General and Accounts. The following is the company's Balance Sheet as on 1.4.2021 :

Balance Sheet as on 1.4.2021

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
	<i>(Rs.)</i>		<i>(Rs.)</i>
Share capital of Rs. 10 each	200000	Machinery	2,00,000
10% Debenture	120000	Stock :	
Sundry Creditors :		Raw Material :	
P. Das	25000	CPU 5 pcs. @ Rs. 3500	17500
		Key Board 5 pcs. @ Rs. 600	3000
		Monitor 3 pcs. @ Rs. 1800	5400
		Finished Goods :	
		Computer 1 pc. @ Rs. 23200	23200
		Cash	95900
	<u>345000</u>		<u>345000</u>

Transactions during the year 2021-2022 ;

On 2.4.2021 : Paid Salary to staff Rs. 42000 in Cash (Kolkata Branch Rs. 20000, Delhi Branch Rs. 22000 ; General Dept. Rs. 27000, Accounts Dept. 15000)

1.6.2021 : Opened a bank account in SBI by depositing Cash by Kolkata branch Rs. 5000 and Delhi Branch Rs. 3000 respectively.

2.7.2021 : Paid to P. Das Rs. 24800 and balance is forego by P. Das.

1.10.2021 : Purchase 1 pc. Computer for Delhi Branch's Accounts Dept. for Rs. 24000.

Show Branch-wise as well as Department wise Financial Reports.

(b) Select any created company and do the following functions :

(i) Create a new sub-group "Intangible Fixed Asset" under Fixed Asset group and also create a new ledger "Brand" under "Intangible Fixed Asset" group.

(ii) Delete any one ledger having voucher entry.

(iii) After the name of the selected Company.

6+(2+1+2)

4. Create a Company in TALLY Accounting package and enter the following Pay roll information for the month of March, 2022 :

<u>Employee</u>	<u>Designation</u>	<u>Department</u>	<u>DOJ</u>	<u>D-O-B</u>	<u>Sex</u>
K. Ghosh	Professor	Commerce	2.5.1999	7/4/1970	Male
R. Roy	Associate Professor	Economics	1.8.2004	4/5/1965	Male
D. Mondal	Assistant	History	1.2.2014	2/6/1990	Female Professor

<u>Basic (Rs.)</u>	<u>DA (Rs.)</u>	<u>HRA (Rs.)</u>	<u>MA (Rs.)</u>
62000	58% of basic	12% of basic Plus	400 of all
48000	Of all employees	DA of all employees	employees
24500			

<u>P.Tax (Rs.)</u>	<u>P.F.</u>	<u>Banker</u>	<u>A/C No.</u>
2% of gross pay	8.33% of basic	SBI, Garia br.	17450100000742
all employees	all employees	UBI, B.U. br.	17460100000821
		UCO, VU br.	17480100000814

<u>TDS (Rs.)</u>	<u>Days eligible for payment</u>	<u>Holiday/s</u>	<u>Leave with Pay (days)</u>	<u>Leave without pay</u>
5000	30	1	3	-
2000	28	1	2	2
3000	29	1	4	1

Display the Payslip with the attendance record for the month of January, 2022. 10

Or

4. (a) Show the process of online payment of electricity bill of your family using debit card.
- (b) Show the process of creating beneficiary account in your savings bank account so as to transfer of fund. 5+5

[Viva-Voce - 10]
