Items	Quantity	Rate	VAT Rate
HCS	30	950	14.5%
Pumps	100	2500	5%
LCS	100	750	14.5%

ii. Mr X introduced a sales offer and sold the following on credit to Java Trading Co. and Delta Technology Services.

		Java Trading Co.			
Items	Sold Quantity	Free of Cost (Qty)	Rate	VAT Rate	
HCS	20	2	750	14.5%	
LCS	5	1	450	14.5%	
Delta Technology Services.					
Items	Sold Quantity	Free of Cost (Qty)	Rate	VAT Rate	
HCS	30	3	750	14.5%	
LCS	15	3	450	14.5%	

- iii. Mr X purchases the following items under a sales offer. He paid by cheque. The offer is as follows.
- a) On purchase of 10HCS, 1HCS is given free of cost.
- b) On purchase of 5LCS, 1LCS is gven free of cost.

Items	Quantity	Rate	VAT Rate	
HCS	50	650	14.5%	
LCS	20	400	14.5%	
Display the mesoscome noments in tells				

Display the necessary reports in tally.

(Internal Assessment :10 marks)

Total Pages - 04 (Three)

PKC/PG/IIS/COM-205

2018

M. Com. 2nd Semester Examination

Computer Application in Business

PAPER – COM – 205

Full Marks: 50

Time: 2 Hours

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

UNIT - I

1. Answer all the Questions (2 x 10 Marks): 2 X 10

A. Calculate NPV and IRR in MS -Excel of the following two projects and comment on the acceptability.

Project –I 12% 1100000	Project II 12% 1250000
each year (Rs)	
450000	490000
480000	530000
360000	410000
320000	250000
310000	290000
	12% 1100000 each year (Rs) 450000 480000 360000 320000

B. The pension to be received at the end of each month is Rs 18000 estimated period of pension is 10 years and current bank rate of interest is 10%p.a

Calculate the present value of the pension to be received during 10 years in MS-excel.

First Table			Second Tab	le	
Roll	Name	Address	Roll	D.O.A	Marks
07	Anup	Contai	07	07/11/2017	338
09	Amitava	Digha	09	08/15/2017	302
10	Prantik	Digha	10	03/18/2017	295
12	Sandip	Egra	12	05/16/2017	315
D 1 (.1 1 .	. 11	D 11 (* 1.1	. 1	1

Relate the above two tables using Roll field as primary key and display the following:

- ii) The name, address and marks field contents whose marks is more than or equal to 300
- iii) The name, address, D-O-A and marks fields contents whose address is Digha and Marks is more than 300.
- B. Calculates the quarterly instalment. also display each instalment principal amount and

interest amount separately.

Present Value Rs 500000

Interest Rate: 12%

Prepayment Period - 5 Years (5+5)

UNIT - II

3. Answer all the Questions:

2 X 10

Create accompany in Tally Accounting package and enter the following pay roll information for the month of January ,2018-06-28

	Employee	Designation	Department	D.O.J	Age	Sex
	K.Ghosh	Professor	Commerce	2-5-99	44	Male
	R.Roy	Asso. Professor	rEconomics	1-8-04	38	Male
	D.Mondal	Asst Professor	Management	1-2-04	26	Female
	Basic	D.A	HRA		MA	
	62000	58% of basic	12% of basic pl	lus DA	400	
	48000	58% of basic	12% of basic pl	lus DA	400	
	24500	58% of basic	12% of basic p	lus DA	400	
	P. Tax	PF		Banker	r	
	2% of gross pa	y 8.33% of all	l employees	SBI Ga	ria Br	anch
	for all employe	•	1 ,			
TDS	Present Days	Holidays Leav	e with Pay Leav	e Witho	out Pa	y
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, 2018.

- 4. Create a company in Tally. Enter the following transactions.
- iv. Mr X purchases the following goods from specific merchants on credit 30days.

Items	Quantity	Rate	VAT Rate
HCS	200	550	14.5%
Pumps	300	1500	5%
LCS	200	400	14.5%

(Turn over)

(Internal Assessment :10 marks)