

**2016****M. Com.****3<sup>RD</sup> Semester Examination****COMPUTER APPLICATION IN ACCOUNTING  
AND E-COMMERCE****PAPER – COM – 303***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.***UNIT – I****1. Answer all of the following questions :**

- (a) Put the following Ledger Balance in system ledger of FACT package, enter the opening balance and tag the properly.

<b>Particulars</b>	<b>Amount (Rs)</b>	<b>Particular</b>	<b>Amount (Rs)</b>
Building	5,00,000	Capital A/C	8,00,000
Machinery	3,00,000	Profit & Loss A/c	6,00,000
Closing stock:		Sundry Creditors:	
5 pcs. Computer	1,00,000	S. Ltd. 70000	
@20,000		T.Ltd. <u>130000</u>	2,00,000
4 pcs. Laptop @25,000	1,00,000		
Sundry debtors:			
P. Ltd. 200000			
Q.Ltd. <u>100000</u>	3,00,000		
BOI	1,00,000		
Cash	2,00,000		
	<b>16,00,000</b>		<b>16,00,000</b>

*(Turn over)*

- i) Create a new company of your name in FACT
- ii) Create necessary ledger and Tag, put opening balance
- iii) Display Trial Balance
- iv) Design and Display Trading A/C, profit and loss Account and Balance sheet. 2+2+3+3

(b) Create a Company in Tally accounting package using your name and assume that the company has two branches at Kolkata and Delhi. Further assume that in each branch, there are three Departments namely Production, administration and Sales.

Enter the following transactions during the Financial Year 2015-16.

- i. Purchase of 10 pcs Computer [(6 pcs for Kolkata branch (2 pcs for Production Dept., 3 pcs for Administration and 1 pc for sales) and 4 pcs for Delhi branch (1 pc for Production Dept., 2 pcs for Administration and 1 pc for sales)] @ Rs. 28000 per pices from HCL on 02.05.15.
- ii. Wages paid in cash Rs. 60000 [Rs. 25000 for Kolkata branch (Rs. 12000 for Production Dept., Rs. 8000 for Administration and Rs. 5000 for sales) and Rs. 35000 for Delhi branch (Rs. 15000 for Production Dept., Rs. 10000 for Administration and Rs. 10000 for sales)] on 02.08.15.
- iii. Cash received from F. Saha of Kolkata branch’s administrative department Rs. 20000 and from T. Roy of Delhi branch’s sales department Rs. 14000 on 02.10.15.
- iv. Sales of Toys valued Rs. 250000 on 01.12.15 in SBI cheque (Kolkata branch’s sales dept. Rs. 110000 and Delhi branch’s sales dept. Rs. 140000)
- v. Charge @5% depreciation on Building valued Rs. 1200000 for Kolkata branch’s Administrative dept. and Rs. 2500000 valued building for Delhi branch’s Administrative dept. on 01.03.16

Required to display the following :

- I. Day Book
- II. Branch-wise performance report
- III. Balance Sheet In details
- IV. Delete the Building ledger 3+3+2+2

UNIT – II

2. Answer all of the following questions: 10 X 2

- a) Design the following form on a web page using HTML.

**APPLICATION FORM**

FIRST NAME :

LAST NAME :

SEX :  MALE  FEMALE

BASIC DEGREE :  B.A.  B.SC  B.COM

QUALIFICATION:  M.P.  H.S.  GRADUATE  P.G.

COUNTRY :

SALARIES :

YOUR REMARKS:

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- b) From the following data create a table and display the query –  
Table Name – BANK

Name	Loan	Deposit	Place	Occupation
A- Basu	20000	5000	Contai	Labour
B- Roy	15000	3000	KGP	Service
C-Ghosh	80000	150000	Digha	Business
D-Saha	20000	-	Egra	Labour
E-Dutta	-	5000	Contai	Agriculture

- i. Find average loan per person,
- ii. Find average loan from person who has at last some deposit,
- iii. Find name and occupation of those whose loans above Rs. 20000,
- iv. Find name, place and deposit where loan is above average loan,
- v. Change the name of D-Saha and the correct name is P-Banerjee.

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(VIVA-VOCE :10 marks)