US - 465

IV Semester B.Com. Examination, May 2017 (CBCS) (Fresh + Repeaters) (2015-16 and Onwards) COMMERCE

Paper - 4.5 : E-Business and Accounting

Time: 3 Hours Max. Marks: 70

Instruction: Answer should be completely either in Kannada or in English.

SECTION - A

Answer any 5 (five) sub-questions, each correct answer carries 2 (two) marks. (5x2=10)

- a) Expand : EDI, SET, EFTS, RTGS.
 - b) Define e-tailer.
 - c) Define web-server.
 - d) Name any 4(four) popular online vendors in India.
 - e) What is Tally? Who developed it?
 - f) List the contents of configuration-menu of Tally.ERP9.
 - g) How to view multi-column cash-book in Tally.ERP9?

SECTION - B

Answer any 3 (three) questions, each correct answer carries 6 (six) marks. (3x6=18)

- Give the list of advantages of e-commerce to sellers as well as to buyers.
- Write short notes on :
 - i) Web-portal
 - ii) B2G model
 - iii) B2B model.

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- 4. Write the process of voucher entry in Tally.
- On 18-3-2017 following items were purchased from "Advant Technologies Delhi" by "Vasanth Computers(P) Ltd. Bangalore.

Items	Qty. (Nos.)	Rate (₹)	Value (₹)
Optical Mouse	50	400	20,000

The above items are taxable @ 2% CST. The invoice amounted to ₹ 20,400. Write the various steps involved in creation of purchase voucher and also write the probable screen output of purchase voucher in Tally.ERP9.

- Mention paths required to generate reports of following accounting books and registers and also mention steps to be followed in getting printouts.
 - i) Purchase Register
 - ii) Sales Register
 - iii) Credit Note Register.

SECTION - C

Answer any 3 (three) questions. Each correct answer carries 14 (fourteen) marks.
(3×14=42)

- 7. Explain various promises and challenges of e-commerce.
- Write all the steps involved in creating the company named 'Swasthik Enterprises' with the following information

Mailing Name : Swasthik Enterprises

Address : No. 119, Plot C,

Bommasandra Industrial Estate,

Bangalore.

Statutory Compliance for : India

State : Karnataka Pin Code : 560099

Telephone Number : 080-712222229

E-mail : sales@swasthikenterprises.com

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Currency symbol : ₹

Maintain : Accounts with inventory

Financial year : 1-4-2017

Book beginning from : 1-4-2017

Tally vault password : Skip

Use security control : No

Base currency information : No

Directory : Accept what displays on the screen.

- Explain process of Creation, Alteration and Deletion of Ledgers in Tally. ERP9.
- Mention different types of vouchers and explain pre-defined vouchers in Tally,ERP9.
- The following are transactions related to "SLV-Trading Company" during the month of March 2017.
 - 1-3-17 Commencement of business with ₹ 40,00,000.
 - 3-3-17 Deposited into bank ₹ 2,00,000.
 - 6-3-17 Purchase of office furniture ₹ 2,00,000.
 - 9-3-17 Paid for stationery ₹30,000.
 - 15-3-17 Purchased 50 units of 'A' from Sharma at ₹2,000 per unit.
 - 16-3-17 Purchased 40 units of 'B' and 30 units of 'C' at ₹ 2,200 and ₹ 3,100 respectively.
 - 17-3-17 Returned 4 units of 'A and 4 units of 'C' to Sharma.
 - 18-3-17 Sold 20 units of 'A' to Raman at ₹ 2,800 per unit.
 - 19-3-17 Raman returned 4 units of 'A'.
 - 30-3-17 Charged depreciation of ₹5,000 on office furniture.
 - 31-3-17 Paid salary ₹20,000.
 - 31-3-17 Paid rent of office ₹ 40,000.

Pass the voucher entry for the above transactions and explain the procedures followed to generate Financial Statements.