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.　　(5×2=10)

1. 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.　　(3×6=18)

2. Give the list of advantages of e-commerce to sellers as well as to buyers.

3. Write short notes on :

   i) Web-portal

   ii) B2G model

   iii) B2B model.

P.T.O.

4. Write the process of voucher entry in Tally.

5. 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.

6. 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.

8. 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	: 080-71222229
E-mail	: sales@swasthikenterprises.com

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.

9. Explain process of Creation, Alteration and Deletion of Ledgers in Tally.ERP9.

10. Mention different types of vouchers and explain pre-defined vouchers in Tally.ERP9.

11. 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.