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. \((5 \times 2 = 10)\)

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. \((3 \times 6 = 18)\)

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.
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.

<table>
<thead>
<tr>
<th>Items</th>
<th>Qty. (Nos.)</th>
<th>Rate (₹)</th>
<th>Value (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Optical Mouse</td>
<td>50</td>
<td>400</td>
<td>20,000</td>
</tr>
</tbody>
</table>

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

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.
IV Semester B.Com. Examination, May 2016  
(Fresh) (CBCS)  
(2015 – 16 and Onwards)  
COMMERCE  
Paper 4.5 : E-Business and Accounting  

Time : 3 Hours  
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**SECTION – A**  

1. Answer any 5 sub-questions, each sub-question carries 2 marks.  
   5 x 2 = 10  
   a) Define e-commerce.  
   b) What is internet?  
   c) Give the meaning of tally software.  
   d) Write the path to select the company.  
   e) Expand ‘LAN’ and ‘WAN’.  
   f) How do you view the cash book?  
   g) Name any four types of vouchers.  

**SECTION – B**  

2. Critically evaluate the traditional commerce and e-commerce.  
3. Write a note on:  
   a) WWW  
   b) Intranet  
   c) Shopping cart.  
4. What are accounting features under F : 11 features?  
5. Explain the importance of  
   a) F : 1  
   b) E : 1  
   c) F : 2  
   d) E : 2  
   e) F : 3  
   f) E : 3  

P.T.O.
6. What is the path to view the trial balance? From the following balances, prepare Trial balance.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtors</td>
<td>₹ 10,000</td>
</tr>
<tr>
<td>RBDD</td>
<td>₹ 1,000</td>
</tr>
<tr>
<td>Share Capital</td>
<td>₹ 2,00,000</td>
</tr>
<tr>
<td>5% Debentures</td>
<td>₹ 1,00,000</td>
</tr>
<tr>
<td>Trade Creditors</td>
<td>₹ 25,000</td>
</tr>
<tr>
<td>Goodwill</td>
<td>₹ 25,000</td>
</tr>
<tr>
<td>Land and building</td>
<td>₹ 2,25,000</td>
</tr>
<tr>
<td>Closing stock</td>
<td>₹ 6,000</td>
</tr>
<tr>
<td>Share premium</td>
<td>₹ 8,000</td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td>₹ 50,000</td>
</tr>
<tr>
<td>P/L Account (Loss)</td>
<td>₹ 15,000</td>
</tr>
<tr>
<td>Opening Stock</td>
<td>₹ 9,000</td>
</tr>
</tbody>
</table>

SECTION – C

Answer any 3 questions, each question carries 14 marks. (3×14=42)

7. Explain any four e-commerce models.

8. Briefly explain F : 12 configurations in tally.

9. Explain the procedures involved in creation of a company in tally.

10. What are the procedures involved in making the voucher entries for the following transactions?

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3-2016</td>
<td>Sri Ashok commenced business with a capital of ₹ 5,00,000</td>
</tr>
<tr>
<td>4-3-2016</td>
<td>Deposited ₹ 3,00,000 into Karnataka Bank by opening Current A/c</td>
</tr>
<tr>
<td>8-3-2016</td>
<td>Purchased machinery for cash ₹ 1,00,000.</td>
</tr>
<tr>
<td>10-3-2016</td>
<td>Purchased goods for ₹ 50,000</td>
</tr>
<tr>
<td>13-3-2016</td>
<td>Purchased goods for ₹ 2,00,000 on Account from Mr. Govind.</td>
</tr>
<tr>
<td>15-3-2016</td>
<td>Sold goods for cash ₹ 75,000</td>
</tr>
<tr>
<td>21-3-2016</td>
<td>Paid salary to employees by cheque ₹ 15,000</td>
</tr>
<tr>
<td>25-3-2016</td>
<td>Sold goods on credit ₹ 80,000 to M/s Ravi and Sons</td>
</tr>
<tr>
<td>27-3-2016</td>
<td>Paid ₹ 1,98,000 to Mr. Govind in full settlement of his claim.</td>
</tr>
<tr>
<td>29-3-2016</td>
<td>Received cash ₹ 79,000 from M/s Ravi and Sons in full settlement of his dues.</td>
</tr>
</tbody>
</table>

11. Name the various groups available in tally by-default.