MS - 435

IV Semester B.Com. Examination, May 2016 (Fresh) (CBCS) (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

1. Answer any 5 sub-questions, each sub-question carries 2 marks.

 $(5 \times 2 = 10)$

- 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

Answer any 3 questions, each question carries 6 marks.

 $(3 \times 6 = 18)$

- 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.

| Debtors | ₹ | 10,000 |
|---------------------|----|----------|
| RBDD | ₹ | 1,000 |
| Share Capital | ₹: | 2,00,000 |
| 5% Debentures | ₹ | 1,00,000 |
| Trade Creditors | ₹ | 25,000 |
| Goodwill | ₹ | 25,000 |
| Land and building | ₹: | 2,25,000 |
| Closing stock | ₹ | 6,000 |
| Share premium | ₹ | 8,000 |
| Plant and Machinery | ₹ | 50,000 |
| P/L Account (Loss) | ₹ | 15,000 |
| Opening Stock | ₹ | 9,000 |

SECTION-C

Answer any 3 questions, each question carries 14 marks.

 $(3 \times 14 = 42)$

- 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?

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

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