Commerce Lab - Practical Question Bank
FACULTY OF COMMERCE, OSMANIA UNIVERSITY

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M. Com III Semester

ECOMMERCE- 305

Time: 60 Minutes

Record   : *10*
Skill Test   : *25*
Total Marks : *35*

1.Create a Web page to display the timetable of your class with the following format and use all the attributes associated with table tag.

	1st hour	2nd hour	3rd hour		4th hour	5th hour	6th hour
Mon				B			
Tue				R			
Wed				E			
Thu				A			
Fri				K			
Sat							

2.Create a Web page to display the following table using all the attributes of table tag:

IMG LOGO		POPULATION			
		STATE 1		**STATE 2**	
		M	F	M	F
2005	Lit				
	illit				
2006	Lit				
	illit				

3.Create a Web Page to display 3 text boxes and apply at least 4 different styles to each text box using style attributes.

4.Create a web page of Employee information form, when the information is submitted, message should be displayed.

5. Create a web Page to display 5 images using all the attributes of the image tag

6.Create a Web Page to display Ordered list, Un-order list, and Definition list.

7.Create a Web Page to display frame with the following format, Use necessary attributes for the tags. When the user clicks the link in the left frame the contents should be displayed in the right frame.

HEADING	
Order list Unorder list Definition list	Display the clicked page here

9. Create a Web page to display Overlapping of Images. The images should scroll.

10. Create a web Page to display overlapping text blocks and use various dimensions for the

block.

11. Create a Web page with an image, when the mouse is doubled clicked new image should replace the existing.

12. Create a Web Page to display text aligned with images.

13. Create a Web page with different text decoration attributes.

14. Create a Web page to display students registration form with the following format:

STUDENTS APPLICATION FORM

Student Name: [_____]

Father's Name: [_____]

Address:

[_____]

Course:	B.Sc. B.Com, B.A.	Combination	Reg. Vocation Comp.

Gender: O Male   O Female

Qualification:

Sports interested in

☐ Tennis	☐ Cricket	☐ Football	☐ Long Jump

[Reset]

[Submit]

Scrolling message

15. Create a Web page to display images and apply transition effect of the image.

16. Create a Web page and apply mouse effects to change text color, size, family ect on the text.

17. Create a Web page to calculate the total cost of the articles purchase in the following format:

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Quantity:   [          ]

Price:      [          ]

Sub Total   [          ]
                                           [ Calculate Cost ]
Taxes :
            [          ]

Total cost:
            [          ]
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18. Create a Web page with an image, when the mouse is double clicked new image should replace the existing image.

19. Create a Web page which displays a line of text, when you click on the text a new line of text should overwrite the existing text.

20. Create a Web page with 2 vertical frames, left frame with a link and image, when you click on the link a form should be displayed in the right frame.

21. Create a company with your name with full details enter 10 cash and 5 bank transactions.

22. Show the balance sheet of ABC Company, with the following accounts, under relevant groups with imaginary figures:

     5 Fixed assets a) Land b) Building c) Machinery d) Furniture e) Goodwill

     5 Current assets a) Trade Debtors b) Stock c) Bills Receivable d) Bank e) Cash

     2 Loan accounts a) Loan from Andhra Bank b) Loan from Ramu

     1   Capital account.

23. Assuming your own figures prepare a cash book for the following cash transactions:
   a)   Rajender brought in cash towards Capital Rs.25,000.
   b)   Deposited into bank Rs.20,000
   c)   Purchased goods Rs.3,000
   d)   Sale of goods worth Rs.8,000
   e)   Paid to Shyam (a supplier) Rs.5,000
   f)   Received from Srinivas (a customer) Rs.6,000.

24. Prepare cash book with bank column for the following bank transactions in Yes Bank and ascertain Bank balance.
   Balance at Bank Rs.2,00,000
   Paid to Rajesh Rs.10,000 by cheque
   Paid to Babu Rs.25,000 by cheque
   Received a cheque from Neeraja Rs.38,000

   Received from Usha Rani Rs.50,000 by cheque.

25. Give effect to the following discounts in the transactions.
   a) Purchased goods worth Rs.5,000 less 5% Trade discount.

b) Rs.2,646 received from Vijay kumar and allowed discount Rs.54 Cash.

c) Rs.5,292 paid to Anand kumar and discount given by him Rs.108.

26. Prepare Trail Balance from the information given below:

Name of the Account	Dr. Rs.	Cr. Rs.
Furniture	10,000	-
Machinery	50,000	-
Buildings	1,00,000	-
Capital	-	1,50,000
Cash	5,000	-
Bills Payable	-	30,000
Trade Debtors	80,000	-
Trade Creditors	-	65,000

27. Compute Net Profit from the given transactions:

	Rs.
Started business with capital	75,000
Cash deposited into the SBH	10,000
Cash purchases	5,000
Cash Sales	6,000
Paid Rent	600

28. Prepare the trading and Profit and Loss account and the Balance Sheet.

Opening Balance:	Rs.
Capital	2,00,000
Machinery	1,00,000
Cash	1,00,000
Transactions:	
Purchased good from Anitha (cash)	4,500
Sold goods for cash	11,500
Sold good to Jyothi (Credit)	17,000
Paid Salaries	3,000
Selling Expenses	1,500

29.   Opening Balance sheet: Rs.

Capital	2,00,000
Furniture	50,000
Cash	50,000
Buildings	1,00,000
Transactions:	
Salaries paid	5,000
Rent paid	2,000
Adjustments:	

| Outstanding rent at the end of the year Rs.500 |
| Depreciation on Buildings 10% p.a. |

Pass adjustment entries and finalize the P & L account and Balance sheet.

30. Create a company of your own and generate a Petty cash book with 10 transactions. Assume own amounts.

31. Create a company of your own and generate a sales Register and Purchase register with any 10 transactions each, with imaginary figures.

32. Prepare the trading and P & L A/C and also Balance Sheet:

Opening Balance	Rs.
Capital	4,00,000
Furniture	1,00,000
Cash	30,000
Building	2,00,000
Machinery	70,000
Transactions:	
Purchased goods	20,000
Sales	40,000
Paid rent	1,000
Salaries paid	3,000
Interest received	2000

33. From the following information prepare P & L account and B/S.
Opening balance sheet

Capital	Rs.6,00,000
Motor car	Rs.2,00,000
Machinery	Rs.1,00,000
S.Debtors	Rs.1,50,000
Cash	Rs.1,50,000
Transactions:	
Paid wages	Rs. 2,000

Paid salaries	Rs. 3,000
Insurance paid	Rs. 500
Commission paid	Rs. 200
Sales	Rs. 20,000
Purchases	Rs. 12,000
Furniture purchased	Rs. 2,300
Adjustments:	
Outstanding wages at the end of the year Rs.500	
Outstanding salaries at the end of the year Rs.100	
Prepaid Insurance Rs.100	

34. Enter the following transactions by creating relevant accounts and groups.
    Purchased goods from Ram Rs.10,000
    Purchased goods from Roshan Rs.5,000
    Purchased goods from Mohan Rs.20,000
    Sold goods to Leela Rs.25,000
    Sold goods to Praveena Rs.30,000
    Sold goods to Praveen Rs.20,000.

35. From the following information prepare P & L account and B/S

Opening balance sheet	
Capital	*2,50,000*
Building	*2,00,000*
Cash	*50,000*
Transactions:	
Paid Audit fee Rs.500,	
Paid General Exp. Rs.1,000, Advertisement Rs.1,000	
Paid postage Rs.500, Printing Rs.100, Rent Rs.500.	
Sales Rs.60,000. Purchases Rs.21,000.	
Adjustments:	
Outstanding rent Rs.200, Depreciation on Building 10%.	

36. From the information given below prepare P & L account & B/S.

Salaries	70,000		6,00,000
		Capital	
Rent	30,000	Commission received	10,000
Stationary	5,000	Sales	1,65,000
Cash	45,000		
Furniture	4,60,000		
Purchases	84,000		
Machinery	81,000		
Adjustments:	81,000		

Adjustments: Outstanding Rent Rs.1,000, Depreciation on furniture @ 5%, Machinery @ 4%.

37. Enter the following transactions in books of Honda.
   Goods purchased from Prem kumar Rs.30,000.
   Cash paid to Prem Raj Rs.29,500 and discount allowed by him Rs.500.
   Goods Sold to Indira Rs.40,000.
   Cash received from Sampath Rs.39,000 allowed her discount Rs.1,000.

38. Mr. Chennappa started business with cash Rs.3,00,000:
Purchased 20 CTV's @10,000 each for cash.
Paid carriage on purchase Rs.2000
Sold 10 CTV's @12,000 each for cash
Sold 10 CTV's @12,000 each to Sai kumar.
Paid salaries Rs.2,000 and Rent Rs.1,000
Prepare P & L A/c.

39. Prepare Trading and P & L A/c and also Balance sheet.
Ganesh started business with cash Rs.5,00,000
Purchased 15 colour TVs @15,000 each for cash
Paid carriage on purchase Rs.2000
Sold 10 CTVs @20,000 each for cash
Sold 3 CTVs @20,000 each to Mr.Rajender on credit paid salaries Rs.1,000
Closing stock valued at Rs.30,000.

40. Prepare a Bank Reconciliation Statement of Mr.Nagesh as on 31st March,2009.
a) Bank balance as per pass book (Bank book) Rs.26,000.
b) Cheques deposited into bankRs.21,000of which cheques worth Rs.10,000 collected by bank up to 31st March.
c) Cheques issued but not presented for payment till 31st march 2009 Rs.12,000.
d) Bank charges Rs.500 debited in pass book only.
e) Interest and dividend collected by bank Rs.6,500.
   Insurance premium paid by bank as per standing instructionsRs.2,800 not recorded in cash book.

41. Raju Ltd was floated with an authorized capital consisting of Rs. 20,000, 9% preference shares of Rs.100 each, payable Rs.25 per share on application, Rs.25 per share on allotment and Rs.50 per share on first and final call and Rs.3,00,000 equity shares of Rs.10 each, payable Rs.2 per share on application, Rs.3 per share on allotment and Rs.5 per share first and final calls. All the money received.
Make the necessary entries in Journal and the Balance sheet of the company.

42. A and B are equal partners in a firm. They decided to admit C as a new partner and Re-adjust the Balance Sheet values for this purpose. The Balance Sheet of A and B on 31st Dec., 1989 was as under:

	_Rs._		_Rs._
Creditors	1,000	Cash	600
Bills Payable	1,000	Debtors	1,500
Reserve Fund	400	Stock	1,400
A's Capital	1,500	Furniture	400
B's Capital	1,000	Machinery	1,000
	4,900		4,900

The following adjustments were to be made before C's admission:
(a) Rs.300 were to be provided for doubtful debts, (b) furniture was valued Rs.250, c) investment worth Rs.400 (not mentioned in the Balance Sheet) were to be taken into account d) C brings Rs.1,000 for capital and Rs.1000 for goodwill which sum A and B withdrew in their proportion.
Give i) Journal Entries, ii) Revaluation Account, and iii) Balance Sheet of the new Firm.

43. The material as on 1st September 2010 was 500 units @ Rs. 1 PU. The following purchases and issues were subsequently made, prepare stores ledger account under LIFO/ FIFO:

Purchases	Issues
06-09-2010: 200 units @ Rs.1.50	09-09-2010: 100 units
27-09-2010: 700 units @ Rs.1.20	22-09-2010: 200 units
29-09-2010: 500 units @ Rs.1.50	30-09-2010: 300 units

44. Essar Limited produces a product which has a monthly demand of 52,000 units; The product requires a component which is purchased at Rs.15 per unit; For every finished product, 2 units of component are required; The ordering cost is Rs.350 per order and the carrying cost is 12% p.a. Calculate the economic ordering quantity of the component.

45. Prepare Cash flow statement from the following data:

Liabilities	2009	2010	Assets	2009	2010
	Rs	Rs.		Rs.	Rs.
Equity capital	1,00,000	1,06,000	Cash	40,000	50,000
Long term assets	28,000	26,000	Accounts receivable	48,000	54,000
Retained earnings	56,000	74,000	Inventory	62,000	64,000

Accu. Depreation	42,000	50,000	Fixed assets	1,00,000	1,16,000
Accounts payble	40,000	42,000	Current assets	16,000	14,000
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	2,66,000	2,98,000		2,66,000	2,98,000
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46. Trading and Profit & loss account of Jyothi Ltd. for the year 31st march 2010 as follows:

	Rs.			Rs.
To Opening stock	25,000	By Sales		1,68,000
To Purchases	81,000	By Closing stock		30,000
To Wages	25,000			
To Manufacturing expenses	15,000			
To Gross profit	52,000			--------
	1,98,000			1,98,000
To Sales expenses	3,000	By Gross profit		52,000
To Office expenses	23,800	By Land compensation		4,800
To General expenses	1,200			
To Furniture dep.	800			
To Net profit	28,000			--------
	56,800			56,800

You are required to calculate G.P Ratio, N.P. Ratio, Operating ratio, Operating profit ratio.

47. Bharat Manufacturing Company uses copper wire which is purchased from the market as and when necessary. The following purchases and issues were made during the month of January, 2006 :

Jan. 1   Opening balance 300 kgs. at Rs. 25 per kg.

Jan.   3   Purchased 500 kgs. at Rs. 26.60 per kg. (Purchase Order No. 101).

Jan. 4   Issued 220 kgs. (Material Requisition No. 201).

Jan. 10   Issued 440 kgs. (Material Requisition No. 202).

Jan. 20   Purchased 490 kgs. at Rs. 23 per kg. (Purchase Order No. 102).

Jan. 25   Issued 300 kgs. (Material Requisition No. 203).

Jan. 26   Surplus 20 kgs. returned to store out of quantity issued on January 4

(Material Requisition Note No. 20).

Prepare Stores Ledger Account for the above transactions according to 'LIFO' method of pricing issue of materials.

48. Opening Balance sheet

	Capital	6,00,000
	Motor car	2,00,000
Machinery		1,00,000
	S.Debtors	50,000
Cash		1,50,000

Transactions:

Purchases Rs. 28,000
Sales   Rs.49,000
Paid Wages   Rs,2,000

Paid salaries	3,000
Insurance paid	500
Commission paid	200

Adjustments:
Outstanding wages at the end of the year Rs.500
Outstanding salaries at the end of the year Rs.100
Prepaid insurance Rs.100 Closing Stock Rs.6,000

49. Compute Net Profit from the following data: Rs.

Capital Introduced	4,00,000
Cash purchases	50,000
Cash sales	1,00,000
Paid rent	5,000
Paid salaries	10,000
Received interest	2,000
Paid legal expense	1,000
Paid Rates & Taxes	500
Paid General Expenses	400

50. Edit the following transactions:
a) Bought goods worth Rs.5,550, alter it to Rs.7,000
b) Sold Goods to Rama Rs.5,000 alter it to Rs.3,000
c) Cash received from Ram Rs.1,000 alter it to Krishna
d) Paid cash to Uday Rs.1,000, alter to bank.

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