



THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA

RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

DEPARTMENT OF COMMERCE

(Morning/ Afternoon/ Evening section)

B.Com. - Semester III

Subject: Computerized Accounting and Introduction to Data Science

Skill Enhancement Course (SEC)

Practical Assignment (2025)

Assignment Copy Preparation Instructions

1. **Hard Bound Lab Notebook (*shoelace file*), to be used.**
2. **There is no need to write the questions in the notebook. Only write the steps/formulae used for solving on the ruled pages.**
3. **Cut and paste the printouts neatly on the blank pages corresponding to the solution steps (Don't paste screenshot pictures).**
4. **CU Roll Number must be mentioned on the header of every output (printout).**
5. **On the cover page, mention the following details:**
 - Name of the Candidate
 - Semester
 - CU Roll Number
 - CU Registration Number
 - College UID
6. **Cover your assignment copy with brown paper.**
7. **Create an index page at the beginning of your lab notebook.**
8. **Checking will start from 12th February 2026. The complete checking schedule will be posted in Official WhatsApp Group by 3rd February 2026. Checking is mandatory for appearing in the practical examination.**
9. **This assignment is separate from the assignment given earlier in the TU II Notice.**



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Computerized Accounting

1. Record the following transactions in **Tally Prime** and display the **Balance Sheet** of X_Your UID (FY 2025-26):

- X commenced business with Cash Balance of ₹ 1,00,000 and Bank Balance of ₹ 2,00,000.
- Purchased goods in Cash ₹ 50,000.
- Sold goods in Cash ₹ 42,000.
- Cash deposited into Bank ₹ 18,000.
- Paid Rent through NEFT ₹ 5,000.
- Received Commission in Cash ₹ 18,000.
- Withdrawn Cash for personal use ₹ 15,000.

2. Record the following transactions in **Tally Prime** of Y_Your UID registered in West Bengal (GSTIN:

19AAICM5857G1Z0) [Last character is zero] & display the **GSTR 1**:

- On 01.04.2025, Purchase the following items on credit from ABC, registered in West Bengal (GSTIN:19AAGFV5901K1ZT):

COMPUTER (GST @18%, HSN:8471), INVOICE NO. – ABC/11389				
Item Name	Unit	Quantity	Unit Price (₹)	
SINGLE-CORE	Nos.	7	52000	
DUAL-CORE	Nos.	3	41000	
QUAD-CORE	Nos.	2	66000	
HEXA-CORE	Nos.	2	75000	

3. Open a Company TPI_Your UID in **Tally Prime** with a Bank Balance of ₹ 20 lakh and pass the following entries in the applicable voucher:

- As on 1st July 2025, the company placed an order to Samsung Electronics, for purchasing the following stock items with Order Number PO-01

Name of Item	Order Due on Date	Godown	Qty	Rate	Amount
Samsung 6Kg Top Load-WM	01-08-2025	Karnataka	40 Nos.	18,000/Nos.	720000
Samsung 6Kg Front Load-WM		Karnataka	40 Nos.	35,000/Nos.	1400000

- As on 01-08-2025, received the following stock items from Samsung Electronics on credit, with Receipt Note number and tracking number 1, against the Order number PO-01.

Name of Item	Order Due on Date	Godown	Qty	Rate	Amount
Samsung 6Kg Top Load-WM	01-08-2025	Karnataka	40 Nos.	18,000/Nos.	720000
Samsung 6Kg Front Load-WM		Karnataka	40 Nos.	35,000/Nos.	1400000

Show the stock summary report.

4. Create a Company Z_Your UID in **Tally Prime** with Bank Balance of ₹ 1,00,000 and Show the **Cost Centre Summary Report** using the following:

The company paid Sales incentive of ₹ 75,000/- by cheque on 31-03-2026. The list of employees with incentive details is given below:



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Cost Centre	Employee Name	Sales Incentive (₹)
Sales Team	Soniya	18200
Sales Team	Amit	17000
Sales Team	Nitin	9000
Technical Team	Neha	7800
Technical Team	Bhavana	12000
Technical Team	Virat	6000

5. Mr. Akash is an employee of NEXA Limited with a monthly basic salary of Rs.75000 and a fixed allowances of Rs.5000. How will you record his payroll in Tally Prime?
6. Create a Company R_Your UID in Tally Prime and record the following transactions and show the Bank Reconciliation Statement as on 30-06-2025:

June 1 st 2025	Cash in hand	₹675
	Cash at bank (Cr.)	₹23300
	Cash sales	₹500
	Cheque received from Pranab and deposited into bank on same day	₹2000
June 5 th 2025	Cash paid to Sadhan	₹475
	Cash taken for household purpose	₹550
	Cheque issued for salary to staff and credited to staff account on same day	₹300
	Cash received from Goutam and deposited into bank	₹550
June 9 th 2025	Cash sales	₹250
	Paid for advertising by cash	₹175
	Cheque received for commission (not deposited into bank)	₹800
June 12 th 2025	Cheque received on 9 th June deposited into bank	--
	Cheque drawn for household purpose	₹225
June 16 th 2025	Cash received from sale of investment	₹1500
	Cash deposited into bank	₹1000
	Furniture purchased by cheque	₹1100
June 18 th 2025	Cheque issued to Gopal (Encashed on 20-06-2025)	₹1400
June 27 th 2025	Cash withdrawn from bank for office use	₹800
	Pranab's cheque dishonoured	--



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Introduction to Data Science

1. a. Make a Database in MS Access named 'Student'

- b. Make the following Table in MS Access:

Table Name: Report card

Primary Key: UID

COLUMN NAME	DATA TYPE	REMARKS
NAME	Short type	
UID	number	
Gender	Short text	Male, Female
Bengali	number	Not more than 80 out of 100
English	number	Not more than 90 out of 100
Mathematics	number	Not less than 45 out of 100
Science	number	Not less than 50 out of 100
Total	number	

- c. Insert at least 5 appropriate data.

- d. Solve the following queries:

- i. Display the entire table.

- ii. Calculate the total marks of each individual student.

- iii. Display the name of the Male Students who obtain more than 70 in mathematics.

- iv. Calculate the grade of the students depending on the following criteria

if total is more than or equal to 350 then grade will be A+

if total is more than or equal to 300 then grade will be A

if total is more than or equal to 250 then grade will be B+

if total is more than or equal to 200 then grade will be B

if total is more than or equal to 150 then grade will be C

if total is less than 150 then Grade will be Fail.

2. a. Make a database in MS Access 'school'

- b. Make a table name 'student'

Field name	Data type	Remark
Class	Number	
Section	Short text	
Roll no.	Number	
Name	Short text	
Status	Short text	Senior, Junior
DoB	Date/time	

- c. Fill at least 5 records.

- d. Display the table name should be in ascending order.

- e. Prepare a report of all the fields.

3. We have taken a loan of Rs. 120,000 to buy ourselves a brand-new sports car. The loan is for 8 years, bearing a yearly interest rate of 7%. What would be the annual payment using MS Excel?



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4. The following worksheet contains Name & Taxable Income for 12 employees. Calculate Income Tax Surcharge and Total Tax for the following worksheet using MS Excel:

	A	B	C	D	E
1	NAME	TAXABLE INCOME	INCOME TAX	SURCHARGE	TOTAL TAX
2					
3					
4					
50					

Income tax is calculated as follows:

Taxable Income	Income Tax
First 1,50,000	Nil
Next 1,00,000	15%
Next 75,000	25%
Excess	30%

Surcharge is 3% on income tax if taxable income is above ₹ 5,00,000

5. Write the appropriate answer in your own words.

- i. What is the purpose of an e-PAN card? Is EPAN valid without signature? Can we convert ePAN to physical PAN card?
- ii. What security features are implemented in DigiLocker? Is it safe to put my data on DigiLocker platform?
- iii. What are the key components of DigiLocker?
- iv. What is the use of Parivahan? What is the full form of RTO?

Minakshi Chaturvedi

Prof. Minakshi Chaturvedi

Vice Principal,

Department of Commerce (Morning Section)

S. Chakraborty

Mr. Saspo Chakraborty

Vice Principal,

Dept. of Commerce (Afternoon & Evening Section)