BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com with Diploma in Services Marketing / Diploma in Capital and Commodity Markets / Diploma in Insurance Management / Diploma in International Trade
(CBCS Pattern)
(For the students admitted during the academic year 2008-2009 and onwards)

SCHEME OF EXAMINATIONS

Study Components	Course Title	Ins. hrs / week	Dur.Hrs	CIA	Marks	Total	Credit
Semester I							
Managerial Economics		7	3	25	75	100	4
Corporate Accounting		7	3	25	75	100	5
Information Technology in Business		7	3	25	75	100	4
Marketing Management		6	3	25	75	100	4
Elective/Diploma-Paper -I		3	3	25	75	100	3
Semester-II							
Business Research Methods		5	3	25	75	100	4
Business Environment		5	3	25	75	100	4
Applied Cost Accounting		6	3	25	75	100	5
Human Resource Management		5	3	25	75	100	4
Computer Applications Practical-I (MS Office & Internet)		6	3	40	60	100	4
Elective/Diploma : II :		3	3	25	75	100	3
Semester-III							
Direct Taxes		7	3	25	75	100	5
Management Accounting		7	3	25	75	100	5
Financial Management		7	3	25	75	100	5
Computer Applications Practical-II (Tally)		6	3	40	60	100	4
Elective/Diploma-III :		3	3	25	75	100	3
Semester-IV							
Investment Management		6	3	40	60	100	5
International Business		6	3	25	75	100	4
Internet & E-commerce		6	3	25	75	100	4
Project Work & Viva-Voce		9	3	50	150	200	8
Elective/Diploma-IV :		3	3	25	75	100	3
	TOTAL					**2200**	**90**

DIPLOMA PAPERS

1. Diploma in Services Marketing

1. Principles and Practice of Marketing of Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. Diploma in Capital and Commodity Markets

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. Diploma in Insurance Management

1. Principles of Life and Health Insurance
2. Principles of General Insurance
3. Insurance Laws
4. Actuarial Concepts and Principles

4. Diploma in International Trade

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

BHARATHIAR UNIVERSITY
COMPUTER APPLICATIONS PRACTICAL LIST
For M.COM Course Offered by affiliated Colleges
For the Students admitted during the academic year 2007 – 2008 onwards

General instructions

The students should submit their records by using the format given below.

Objective

Requirements
Functions to be performed
Output

The students should simultaneously maintain a file to keep a record of the various documents used by them for the various practical exercises done by them.

Distribution of internal assessment (25%)
5 marks for attendance;
10 marks for model exams;
5 marks for file and
5 marks for practical record

Note: (1) Student should be asked to maintain a file for the original information's collected by them (photocopy) to perform the lab exercises apart from the practical record book.

List of computer practical to be followed

Semester - II M.S. Office and Internet
Semester - III Tally

<u>Computer Application practical – I</u>

<u>II Semester Practical List   (MS – Office & Internet)</u>

For the semester II, Practical classes are to be conducted for 6 hours per week.

<u>MS WORD</u>

1. Type a cost audit report and perform the following:
   A) Right alignments, Bold the important words.
   B) Center align the second paragraph and perform italics for the important words.
   C) Change third paragraph into two column paragraph.
   D) Insert page numbers at the bottom, Insert date, time and heading in the header section.
   E) Character spacing for side headings.

2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.

➢ Use bullets & numbering
➢ Check the spelling according to British
➢ Use thesaurus replace a word
➢ Use drop cap

3. Type a sample research report and perform the following functions:
   Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.

4. Type a published horizontal form of a balance sheet of a company and perform the following
   - Tables: - insert, delete rows &columns
   - Borders: -top & bottom only
   - Auto format tables
   - Change backgrounds to differentiate heading of the table with others.

5. Identify an organization and prepare an organizational chart prevailing in that concern.

6. Prepare a table showing Employees Performance appraisal system, using the following for:
   ➢ Use auto format for tables.
   ➢ Change the text color of the headings.
   ➢ Sort the employees in the alphabetical order.
   ➢ Link the employees' address using hyperlink.
   ➢ Merge two cells.

7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.

8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.

9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.

10. Perform mail merge operation for sending notice to share holders for AGM.

11. Type your curriculum vitae and perform Template and indent the text.

M.S.POWER POINT

1. Draw diagram of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
   a) Product Advertisement, b)Company Advertisement

   Using hyperlink to all slides, different animation effect for text & pictures, fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
   ➢ Delete the custtomer who had closed the A/c.
   ➢ Insert a row in between the $1^{st \&}$ & 2nd customer.
   ➢ Insert a column in between Address & Email ID and Name it as Telephone Number

➢ Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
   ➢ Copy the production department employees in sheet number 2.
   ➢ Copy the details of the employees staying in Coimbatore city.
   ➢ Find the person who is getting a maximum salary.

3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
   ➢ Select a column and change the number format to Rupees and paise (0.00) format.
   ➢ Change a particular range of cells font as bold
   ➢ Select a row and hide it.
   ➢ Use shortcut key and go to sheet 3 and select a cell.
   ➢ Prepare a bin card for the issue & purchases made during the particular month use Auto format wizard.
5. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product.

10. Create a table showing the following:

1) Years (Minimum 5 years)	2) Profit	3) Depreciation
4) Profit after Depreciation	5) Tax	6) Profit after tax
7) Cash Inflows	8) Cumulative cash inflows	

Of a project and find it's **Payback Period**.

12. Prepare Final account of a banking companies in the new format using excel.

M.S.ACCESS

1. Create a students database find Total, Average, Display list where average is greater than 60% and Retrieve the students according to the highest marks.

2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:

    I. Policy Number should be the primary key

    II. Name should not be empty

    III. Maintain at least 10 records

    IV. Retrieve the addresses of female policyholders whose residence is at Coimbatore

3. Create a students database using design view for students mark details:

    a) Add at least 10 records.

    b) Sort the names in alphabetical order.

    c) Find Total and Average

    d) Display list where total is greater than 350.

    e) Display list where marks are greater than 90 and total greater than 400.

    f) Apply Sort option to display records.

    g) Generate reports by using the above queries.

4. Collect pamphlets for 5 products and create product strategies in the MS ACCESS.

5. Using Access ledger Accounts Wizard, prepare the following accounts in the books of State Bank of India, Coimbatore.

A) GAIL Limited   B) Indian Oil Corporation   C) Reliance Petro Chemicals

April 1   Opening balance in current account

A/C No	Name of the A/C holder	Rs.
CA 250	Gail LTD	30000
CA 251	Indian Oil Corporation	40000
CA 252	Reliance Petro Chemicals	25000

April 2.   Deposits received form GAIL Ltd Rs. 4000

April 2.   With drawls by Indian Oil Corpn. Rs. 10000

April 3   Reliance Petro Chemicals deposited a cheque issued by Hindustan oils Rs.10000.

April 3.   GAIL issued a cheque for Rs 20,000 to Indian Oil Corpn.

April 4.   IOC encashed the Cheque

April 4.   Insurance premium paid for Rs. 4000 as per standing instruction given by IOC.

April 5.   Reliance Petro Chemicals withdrawn Rs. 5000

April 6.   GAIL issued a cheque to IOC Rs.4000.

April 6.   IOC deposited the cheque issued by GAIL.

April 7.   Reliance deposited a cheque received from XYZ traders Rs. 5000.

        You are required to prepare the general ledger of the bank and View individual accounts, Create accounts summary.

INTERNET

1. Connect the Internet through a browser.

2. Create an E-mail ID.

3. Send an email to your friend and check mail inbox and other facilities in your mailbox.

4. Learn how to use search engines and list some of your search results.

5. Visit any of the stock exchanges website and collect the information regarding share price.

6. Visit www.rbi.com and download some information.

7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.

8. Visit a website for an online marketing and write the procedures to place an order.

9. Discussion forums and E-groups.

10. Visit the website of National Informatics Centre, Go to the ministry of Finance and collect information's regarding Economic Survey & Union Budget.

Computer Application practical –II

III Semester Practical List   (Tally)

<u>TALLY</u>

For the semester III, Practical classes are to be conducted for 6 hours per week.

<u>CREATING A COMPANY</u>

1) Create a Company with all relevant details including VAT options

<u>Creating Ledger</u>

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:
   Hindustan Ltd. started the business on 01-04-….
1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592

17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash
3. Paid to petty cash by cash Rs.1000
4. Furniture purchased Rs.20000
5. Salaries paid Rs. 10000
6. Rent Rs.4000
7. Electricity charges Rs.3000
8. Telephone charges Rs.3500
9. Cash purchases Rs.5000

Payments made by petty cash
10. Conveyance Rs.150
11. Postage Rs.100
12. Stationeries Rs.200
13. Staff welfare Rs.100
14. Stationeries purchased from Sriram & Co 1500 on credit
15. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4_….

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123

Ovan	100nos	at Rs 800
Mixies	100nos	at Rs 1000
DVD player	100nos	at Rs 1500
Fridge	100nos	at Rs 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan	70nos	at Rs 1000
Mixies	70nos	at Rs 1500
DVD player	70nos	at Rs 2000
Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

Ovan	10nos	at Rs 1000
Mixies	10nos	at Rs 1500
DVD player	10nos	at Rs 2000
Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limitedRs 2,00,000

15-4 Received cheque from AMN&coRs 3,00,000

Payment made by cash
Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

5. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending ----

	Rs.		Rs.
Stock	9,300	Misc. income	200
Repairs	310	Purchases	15,450
Machinery	12,670	Purchase return	440
Furniture	1330	Sales return	120
Office expenses	750	Sundry creditors	12,370
Trading expenses	310	Advertisement	500
Land & Builiding	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5,870
Capita	24,500	Sales	20,560
Loan	5,000	Sundry expenses	150
Closing stock	7,580	Insurance	500
		Traveling expenses	200

INVENTORY VALUATION

6. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS

7. Create bill wise details from the following
1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15, 000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalment
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000

7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS

8. Bharath Agencies, A Wholesaler Gives The Following   Information:
Opening balances:
Capital: 20, 00,000   cash at bank: 10, 00,000
Cash in hand: 5, 00,000   furniture: 5, 00,000
Bharath agencies are dealing in stationeries. The selling prices are as follows;
      Pen   Rs 35 per dozen   pencil   Rs. 30 per dozen
      Ink pens   Rs 140 per dozen

The following transactions take on a particular date:
1.purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2.purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit
     less discount of Rs 100
3.sold 10 dozens of pens to Dharma bros. For cash
4.sold 10 dozens of pens to Bema bros for credit
5.sold 50 dozens of pencils to Arjuna bros.
6.purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:
  - Stores ledger, Trading account, Income statement, Balance sheet
  - Account summary Ignore dates

FOREIGN GAINS/LOSS

9. Calculate
01.01.2005 Purchased goods from U.K supplier 1000 £
02.01.2005 Sold goods to U.S buyer 1500
03.01.2005 Cash received from U.S buyer 1500
(Selling rate rs.46/$)
04.02.2005 Paid cash to U.K supplier 1000
(Selling rate Rs 53/ £)

Dollar $:			Pound £:		
Std rate	- 1$	- 43 Rs	Std rate	- 1 £	- 51 Rs
Sales rate	- 1$	- 44 Rs	Sales rate	- 1 £	- 50 Rs
Buying rate	- 1$	- 42 Rs	Buying rate	- 1 £	- 52 Rs

10. MEMO VOUCHER
An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

11. CHEQUE PRINTING
Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.
Width 168, height 76, starting location 116, distance from top 23.

12. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:
Working capital Rs 20560492
Cash 14500
Bank 18500
Debtors 518260
Creditors 429337
Sales 515252
Purchases 433310
Stock 125982
Net profit …?

13. INTEREST CALCULATIONS
Cash deposited in Scotia bank Rs 1,00,000
Sold goods to Ganesh Rs 25,000
31-12- cash deposited at Scotia bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 14% per 365 days year

14. Calculate Interest
Cash deposited in SBI 1, 00,000 Rs
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

15. Display the interest calculations for the period 1-4 to 31-12
Opening balance
  Ram & Co Rs 25,000
  Krishna traders Rs 20,000
Interest parameters rate 12% per 365 days year
Interest parameters rate 12% and 16% for sundry creditors per 365 days year
Purchased goods from Krishna for 25,000(credit period 45 days)
Sold goods to Ram for Rs. 50,000(credit period 30 days)
Paid to Krishna the amount plus interest
Received from Ram plus interest

16. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium	Processor		Chennai	Nos	20000	25000	3	60000

III								
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

17. Using the above exercise create various vouchers including VAT calculation for the following

Date	Transactions
O9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

18. Create the following Inventory vouchers with data from any cost accounting book.

   a. Purchase order   b. sales order
   c. Rejection out   d. Rejection in
   e. Stock journal   f. Delivery note
   g. Receipt note   h. Physical stock

19 In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.