BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Sc – FCA (Finance & Computer Applications) 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	Examinations				Credits
			Dur.Hrs	CIA	Marks	Total	
Semester I							
Managerial Economics		7	3	25	75	100	4
Financial Accounting		7	3	25	75	100	5
Financial Markets & Institutions		6	3	25	75	100	4
Databasebase Management System		7	3	25	75	100	4
Elective/Diploma-I :		3	3	25	75	100	3
Semester-II							
Cost Accounting		5	3	25	75	100	5
Object Oriented Programming with C++		5	3	25	75	100	4
Management Accounting		5	3	25	75	100	4
Financial Management		6	3	25	75	100	5
Computer Applications Practicals-I (DBMS and C++)		6	3	40	60	100	4
Elective/Diploma : II :		3	3	25	75	100	3
Semester-III							
Investment Management		6	3	25	75	100	5
Direct Taxes and VAT		6	3	25	75	100	5
Software Engineering		6	3	25	75	100	4
Computer Applications Practicals-II (Tally)		6	3	40	60	100	4
Project Work		3	3	-	-	-	-
Elective/Diploma-III :		3	3	25	75	100	3
Semester-IV							
Java Programming and HTML		7	3	25	75	100	4
International Financial Management		7	3	25	75	100	5
E-Commerce		7	3	25	75	100	4
Project Work & Viva-Voce		6	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.Sc (FCA) 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**
    15   **Marks for model exams**
    5   **Marks for file and Record**

Internal 25 marks
University Practical Exam 75 marks

List of computer practical to be followed
Semester - II C++ & DBMS
Semester - III Tally

Computer Application practical –I
I Semester Practical List   (DBMS & C++)
DBMS

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1) Create a table - use name **Software** with the fields and insert the values:

Field name	field type	field size
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

Queries:

a) Display the details of software developed by "PRAKASH".
b) Display the details of the packages whose software cost exceeds "2000".
c) Display the details of the software that are developed in "C++".
d) What is the price of costliest software developed in "C".
e) Display the details of the programmer whose language used is same as "Suresh".

2) Create a table **Company** with the following fields and inserts the values:

Field name	field type	field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

a)   Display all the records of the company which are in the ascending order of GP percent
b)   Display the name of the company whose supplier name is "Telco".
c)   Display the details of the company whose GP percent is greater than 20 and order by GP percent
d)   Display the detail of the company having the employee ranging from 300 to1000
e)   Display the name of the company whose supplier is same as like Tata's.

3) Create a table named **Employee** with the following fields and insert the values:

Field name	field type	field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

Queries:

a)   Display name of the employees whose salary is greater than "10,000".
b)   Display the details of employees in ascending order according to Employee Code
c)   Display the total salary of the employees whose grade is "A".
d)   Display the details of the employee earning the highest salary.
e)   Display the names of the employees who earn more than "Ravi"

4) Create a table named **Student** with the following fields and insert the values:

Field name	field type	field size
Student Name	character	15
Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

Queries:

a)   Calculate the average percentage of the students.
b)   Display the names of the students whose percentage is greater than 80
c)   Display the details of the student who got the highest percentage.
d)   Display the details of the students whose percentage is between 50 and 70.
e)   Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

5) Create the table PRODUCT with the following fields and insert the values:

Field name	field type	field size
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal places

Queries:

a) Using update statements calculate the total amount and then select the record.
b) Select the records whose unit of measure is "Kg"
c) Select the records whose quantity is greater than 10 and less than or equal to 20
d) Calculate the entire total amount by using sum operation
e) Calculate the number of records whose unit price is greater than 50 with count operation

6. Create the table PAYROLL with the following fields and insert the values:

Field name	field type	field size
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

Queries;

a) Up date the records to calculate the net pay.
b) Arrange the records of employees in ascending order of their net pay
c) Display the details of the employees whose department is: sales"
d) Select the details of employees whose HRA>=1000 and DA<=900
e) Select the records in descending order

7. <u>Create a table route chart having following fields:</u>
routeidno number(3),routeno number(3),origin varchar(10),destination varchar(10),fair number(3),distance number(3),capacity number(3),code varchar(8)
<u>Perform the following queries:</u>
- Insert into records
- Select all the records
- Select a particular record with origin cbe
- Select all the vehicles with capacity greater than 10
- Rename the table
- Delete a particular record with origin cbe and destination chennai
- Change the destination for a particular record
- Display those records that originate in cbe and te3rminate in chennai
- Update the table to set a distance between cbe and chennai to be 450
- Display only those records whose origin begins with c
- Alter the table to add a column time with datatype as long

8. <u>Create two tables orderlist1&2 with the following fields:</u>
pno number(3),supplier varchar(15),pname varchar2(10),qty number(3),city varchar(15)
<u>perform the following queries:</u>
- Insert the records
- Select part field in both tables using union without eliminating duplicate and with duplicate
- Select all the part from the table2 which are not present in table1
- Select a common part name from the two tables
- Update the table1 by setting the qty to 500 where pno and city are 101& chennai respectively
- Delete the records of shanthi from table2

9. <u>Create two tables course & batch with following fields:</u>
 COURSE:coursecodeno number(5),course name varchar(20), syllabus varchar(20)
BATCH:bcode number(5),coursecode number(5),starting date date, duration number(3),coursefee number(10,2),net income number(10,2),expected income number(10,2)
<u>perform the following queries:</u>
- Insert the details for course and batch tables with 10 records
- Show the description of the two tables
- Select all the fields from course & batch tables
- Select all the fields from course & batch tables where coursecode=10
- Select all the fields from batch table where starting date=march 10th
- Select batch code from batch table where net income>50000
- Select course name, batch code & starting date from batch & course tables where course code in batch table and course code in course table are equal
- Select a syllabus from course where coursecode=5

10.Create   a table publisher with fields:
    pcode varchar(5), pname varchar(15), pcity varchar(15), pstate varchar(15)
    Create table book with fields:
    bcode varchar(5), btitle varchar(15), pcode varchar(5), bprice number(5,2)
perform the following queries:
- Insert the records into the table publisher and book .
- Describe the structure of the tables.
- Show the details of the book with the title 'Basic of C Program'.
- Show the details of the books with price > 300.
- Show the details of the book with pname 'kalyani publishers'.
- Show the details of the book whose publisher city is 'Newyork'.
- Select the bcode, btitle, pcode and sort by bprice.
- Count the number of books of publisher 'Sultan chand'.
- Find the name of the publisher starts with 'S'.
- Select the bcode, title and price of books whose price>200 and <500.

C++

1.   Pay Roll calculation (Using simple program)

2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)

3. Write a program to prepare a mark statement using necessary control statement.

4. Write a c++ program to calculate working capital using class and objects (member

function should write inside and outside the class)

5. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.

6. Calculate Simple Interest and compound interest using inline functions.

7. Calculate Depreciation – by using constructors and Destructors

8. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.

9. Write a c++ program to prepare cost sheet using inheritance

10. Write a program that will read a worker's name, department, designation and basic pay and then compute the net salary after withholding income tax.
    Gross salary = Basic+DA+HRA+CCA+Perks
    Net salary = Gross salary – income tax.
The computation of perks depends on the level, while the income tax depends on the gross salary.

Computer Application practical –II
III Semester Practical List   (Tally)

TALLY

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

CREATING A COMPANY

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

Creating Ledger

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

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

Payments made by petty cash

8. Conveyance Rs.150
9. Postage Rs.100
10. Stationeries Rs.200
11. Staff welfare Rs.100
12. Stationeries purchased from Sriram & co 1500 on credit
13. Depreciation on furniture 10%

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

1-4 received cash for capital 5, 00,000

7-4 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

10-4 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

10-4 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 limited Rs 2, 00,000

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

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000

Wages Rs 7,000, Carriage inward Rs 1500,

25-04 Payment made by petty cash

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

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

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

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 and buildings	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5870
Capital	24,500	Sales	20,560
Loan	5,000	Sundry expenses	150
Closing stock	7580	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 instalments 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 Rs.1, 00,000
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, god owns, 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 III	Processor		Chennai	Nos	20000	25000	3	60000
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
9/4/2006	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.