

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

M.Com – F & C (Finance & Control) 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							
	Financial Markets and Institutions	7	3	25	75	100	4
	Management Economics	7	3	25	75	100	4
	Financial Accounting	7	3	25	75	100	5
	Management Information System	6	3	25	75	100	4
	Elective/Diploma-I :	3	3	25	75	100	3
Semester-II							
	Corporate Accounting	6	3	25	75	100	5
	Applied Cost Accounting	5	3	25	75	100	5
	Business Research Methods	6	3	25	75	100	4
	Financial Services	5	3	25	75	100	4
	Computer Applications Practical-I (MS Office & Internet)	5	3	40	60	100	4
	Elective/Diploma : II :	3	3	25	75	100	3
Semester-III							
	Management Accounting	7	3	25	75	100	5
	Financial Management	7	3	25	75	100	5
	Security Analysis and Portfolio Management	7	3	25	75	100	4
	Computer Applications Practical-II –(Tally)	6	3	40	60	100	4
	Elective/Diploma-III :	3	3	25	75	100	3
Semester-IV							
	International Financial Management	6	3	25	75	100	4
	Derivatives and Risk Management	6	3	25	75	100	4
	Direct Taxes and VAT	6	3	25	75	100	5
	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

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. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

2. Export and Import Procedure
 3. Institutions Facilitating International Trade
 4. India's International Trade
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BHARATHIAR UNIVERSITY
COMPUTER APPLICATIONS PRACTICAL LIST
For M.COM (F&C) 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

Computer Application practical – I

II Semester Practical List (MS – Office & Internet)

For the semester II, Practical classes are to be conducted for 5 hours per week.

I. Ms Word

1. Analyse the union budget and perform the following:
 - a) right alignment ,bold the important words
 - b) Centers align the second paragraph and perform italics for the important word.
 - c) change the third paragraph in to two column paragraph
 - d) Insert page numbers at the bottom, insert data, time and heading in the header section, page break.
2. Identify a financial organization and prepare an organizational chart of that concern.
3. Prepare a chart showing the different elements of Indian financial system.
4. Type a cost audit report and perform the following

- a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Request a banker to open a current account for your business concern, using letter format.
 6. Using mail merge send share allotment letter to the applicants for the share of a company.
 7. Type your curriculum vitae and perform template and indent the text and take print out
 8. Prepare a questionnaire (minimum 15 questions in your area of specialization finance.
 - Use bullets and numbering
 - Check the spelling according to British
 - Use thesaurus too replaces a word
 - Use drop cap
 9. Prepare a table on balance of payments by using auto format table.
 10. Preparing a document by using special text effects highlight a particular part of your text. Set tab stops and leaders use bullets and numbers wherever necessary. Also use symbol character map and special character page.
 11. Prepare a paper on a current topic which is relevant to your specialization following function is to be preformed.
 - a. Use thesaurus command.
 - b. Customize the spelling and grammar options
 - c. Finding and replaying text it go to function
 - d. Headers to footers, page numbers, section breaks, and columns and tablets.
 - e. Use graphics for extra impact via inserting autoharps, line art object, and word art add a media clip in to your document.

II MS EXCEL

1. Prepare break even chart using chart wizard
2. Prepare a trend analysis of a product of your own choice with year and sale figures which are given.
3. Prepare an excel sheet under the main heading of capital and working capital as the column names and perform the following:
 - Select a column and change the number format rupees and paise format
 - Change the particular range of cells font as bold.
 - Select a row hide it
 - Use short cut key and go to sheet 3 and select a cell
4. Prepare an excel sheet under the main heading of capital & working capital as the column names

Capital	Working capital
Building 100000	Rent15000
Software 15000	Salaries15000
Ups40000	Advertisement20000
Telephone15000	Stationary5000
Internet 20000	Electricity3000

5. Determine the share price index and movements of 10 companies for 10 days from the newspapers by using the statistical functions of excel present it in a graphical form.
6. Prepare a bin card for purchases issues made during the year by using auto format wizard
7. Prepare a cost sheet with supporting evidence as to know cost perunit of product
 - Use formula function and built in functions.
 - Use pivot tables and charts
- 8 .Determine correlation between demand and price of a product(minimum 10 entries).

9. Prepare a sales budget and perform the following:

- Create a text box frame
- Change the color line
- Make it semi transparent
- Change the height and width of the heading of the text box.

10. Using three column format type any five differences between financial management and cost accounting.

11 By using already prepared questionnaire (ms word) prepare a work sheet.

12. Collect earning per share and market price of the shares net assets value and turn over of ten different companies from the leading business dailies and enter in a table.

Calculate the price earning per share. Copy it in to different sheets in the name of each and every company. Use copying, count functions and statistical functions.

III MS ACCESS

1. Prepare a pay roll for employee's data base of an organization with the following details

Employee Id, Employee Name, Date of birth, Department and designation
Date of appointment, Basic pay, Dearness allowance, House rent allowance and
Other deductions if any

- Create font for individual employees(pay slip)
- Create queries for different categories
- Create a report about the total salary distribution.

2. Draft the questionnaire among the students regarding the preference of the product

- Create a master table a access for each and every question
- Enter the collected data with help of queries
- Identify the number of respondent in each and every category
- Create a report with the help of queries

3. through net collect share price of 5 companies from 5 different stock exchanges in India. Create a table access and enter the data. Create a font view for each companies share.

4. Gather price quantity description for five products and enter in access table and create an invoice in form design view.

5. Gather the details regarding the receipt and payments for 6 months and by using a budget wizard. Prepare a cash budget.

IV MS POWER POINT

1. Gather Financial Details through Net Regarding five companies and presented in a slide show with animation and transitions (speed and sound).
2. Identify the different products, its process and collect different costs involved in each process and present it by inserting clip parts, text, table and a chart.
3. Collect data on recent development in foreign exchange in India create your presentation by adding text and object to slides. Use data, slide number of other text in a slide footer. You can add, delete or modify information in the footer area of all slides by using the slide master.
4. Create a professional looking organizational chart of a financial institution.

Perform the following:

- Choose a particular level and all levels and edit.

- Change the color shadows and border options on selected boxes using the box menu.
- Change the thickness and color of connecting lines using the lines menu

INTERNET

1. Create your e-mail id, learn search engines and browser
2. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
3. Store your e-mail message by creating new folders, move mail between folders.
4. Visit any one of the stock exchange website and display the listed share price by using excel.
5. Visit NIC website go to ministry of finance and collect information regarding economic survey and union budget.
6. Download the NPV calculator and do NPV calculations.
7. Visit RBI website and collect necessary publications on financial areas.
8. Download the TT buying and TT selling rates.
9. Visit any one of the international capital market website and download the trend of the market and present the report.

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.

1. Create a Company with all the relevant details

CREATING LEDGERS

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. Voucher types

By using a minimum of 5 transactions for each of the following vouchers. Take transactions from any advanced accountancy book and prepare the following vouchers:

Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher.

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 BPL in no 123:

Fridge	100nos	at Rs 800
Table fan	100nos	at Rs 1000
Mixies	100nos	at Rs 1500
Grinders	100nos	at Rs 2000

10-4 credit Sales Ram electricals in no 1:

Fridge	70nos	at Rs 1000
Table fan	70nos	at Rs 1500
Mixies	70nos	at Rs 2000
Grinders	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

10-4 Cash Sales in no 2:

Fridge	10nos	at Rs 1000
Table fan	10nos	at Rs 1500

Mixies 10nos at Rs 2000
Grinders 10nos at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to BPL Rs 2, 00,000

15-4 Received cheque from Kelvinator 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 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. Daily news 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

6. Create bill wise details

- 1) 1.Raja commenced business with a capital of Rs 10,000
- 2) 2.Purchased goods from kumar & co 15,000 Rs. Paid in three instalments within 5 days gap
- 3) Purchased goods for cash 8000 Rs
- 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 7500
- 7) Paid to kumar & co 7500
- 8) Sold goods for cash 5000

CONSOLIDATION OF ACCOUNTS

7. Ram 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

Ram agencies are dealing in trading of pens and pencils. 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 place on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchase 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 Tally Accounting packages:

- Stores ledger, Trading account, Income statement, Balance sheet
- Account summary Ignore dates

8. Cost categories and Cost center

- Nov 1: Purchased Goods from Abc & Co -15,000
Banglore branch-5,000, Chennai branch-10,000
Allocate the cost to the products: Mouse- 7000, Keyboard- 15,000
2. Sold Goods for Cash Rs 20,000
Banglore branch-7,000, Chennai branch-13,000
Allocate the cost to the products: Mouse -9000, Keyboard 11,000
3. Paid To ABC & Co Rs 15,000
4. Salary Paid 3000 Rs to Salesman
Mr.Raj 1600
Mr.Ravi 1400

9. Currencies

Calculate forex value

- On 1-12-sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag (new ref export 1 due dates 7 days)
- On 15-12 received from foreign customer 2000 \$ @ 39 per \$ plus bank Charge 50 \$ std rate 35 per \$ selling rate 36 \$ buying rate 37 per \$
- On 1-12 the rates for pounds are as follows
std rate 50 per pound : selling rate 51 per pound : buying rate 52 per pound
- on 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs 52 per pound. Due days is 15 days
- on 20-12 paid to the foreign supplier 1000 pounds at Rs 53 per pound
bank charges incurred was Rs 2000

10. Foreign gain/loss

- 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

11. RATIO ANALYSIS

Enter the following details comment upon the short term solvency position of the company:

Working capital Rs 3000492, Cash 14500, Bank 18500, Debtors 418260

Creditors 529337, Sales 715252, Purchases 403310, Stock 225982

Net profit?

12. INTEREST CALCULATIONS

Cash deposited in Canara bank Rs 1, 00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Canara bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 16% per 365 days year

13. Calculate Interest

Cash deposited in SBI Rs.1, 00,000
Purchased goods from suppliers Rs 20,000 on 1st December
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

14. Create accounting vouchers for the following:

Date	Transaction	Amount
1/04/2004	Cash withdrawn from Indian Bank	10,000
2/04/2004	Office rent Paid by Cheque(ch.No:456797)	5000
2/04/2004	Telephone Bill paid by Cheque(ch No:456798)	2500
2/04/2004	Service Charge received from a customer Ramesh by Cash.	1000
2/04/2004	Hardware Sales made in cash.	25,000
5/04/2004	Salary paid to Mr.Siva by cheque(Ch No:3479289)	3000
6/04/2004	Conveyances Paid to Staff by Cash.	1000
6/04/2004	Electricity Bill paid by cash.	2500
7/04/2004	Software purchases made form Zee and co is the 10% local sales tax.	38,500
8/04/2004	Hardware sales made to Visa & co.	26,000
