

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**M.Com – I B (International Business) 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	
<b>Semester I</b>							
	International Marketing Management	7	3	25	75	100	4
	Global Business Environment	7	3	25	75	100	4
	Managerial Economics	6	3	25	75	100	4
	Business Research Methods	7	3	25	75	100	5
	<b>Elective/Diploma-I :</b>	3	3	25	75	100	3
<b>Semester-II</b>							
	Financial and Management Accounting	6	3	25	75	100	5
	Export-Import Finance	5	3	25	75	100	4
	Logistics Management	5	3	25	75	100	4
	Foreign Trade Procedure and Documentation	5	3	25	75	100	5
	Computer Applications Practical-I (MS Office & Internet)	6	3	40	60	100	4
	<b>Elective/Diploma : II :</b>	3	3	25	75	100	3
<b>Semester-III</b>							
	Foreign Exchange Management	7	3	25	75	100	4
	Insdi's Foreign Trade and Legislation	7	3	25	75	100	5
	Strategic Management	7	3	25	75	100	5
	Computer Applications Practical-II (Tally)	6	3	40	60	100	4
	<b>Elective/Diploma-III :</b>	3	3	25	75	100	3
<b>Semester-IV</b>							
	International Busineses Relations	7	3	25	75	100	4
	International Economics	7	3	25	75	100	4
	Global Financial Management	7	3	25	75	100	5
	Project Work & Viva-Voce	6	3	50	150	200	8
	<b>Elective/Diploma-IV :</b>	3	3	25	75	100	3
<b>TOTAL</b>						<b>2200</b>	<b>90</b>

**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 (IB) 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 III, Practical classes are to be conducted for 6 hours per week.

**MS OFFICE**

**MS WORD**

1. Type your curriculum vitae using templates/wizards in MS Word.
2. Prepare a L/C in MS Word.
3. Prepare a Bill of Exchange.
4. Prepare a Quotation to various suppliers in order to purchase Raw materials: use mail merge.
5. Collect and prepare the certificate of origin.
6. Collect and prepare a pay slip.
7. Collect and prepare an invoice.
8. Collect and prepare a packing list.
9. Create a sample research reports (only on topics).
10. Draw a product lifecycle.
11. Draw an organizational chart in MS Word.

12. Prepare a minute for a meeting.
13. Draft a letter to various newspapers to display the press notes of the workshop conducted in your department: use mail merge.
14. Prepare a questionnaire for a survey.

### MS EXCEL

1. Find the correlation between demand and supply.
2. Prepare an excel sheet under the main heading of assets and liabilities and perform the following:
  - a. Select a column and change the number format to rupees and paise format.
  - b. Change a particular range of cells font as bold.
  - c. Select key and go to sheet no.3 and select cell.
3. Calculate T Test and F Test for the data collected from any statistical book.
4. Create customs Exchange rate in Excel(buying rate and selling rate)
5. Take the sample data and draw a demand and supply curve and fix the price in Excel.
6. Draw a Break Even Chart with imaginary figures.
7. Draw an Indifference curve analysis.
8. Prepare a sales budget.
9. Prepare a market survey report for any product.
10. Estimate GDP and National income in Excel.

### MS POWERPOINT

1. Prepare an agenda for an inauguration function of a one day seminar.
2. Draw a diagram of different packing labels and symbols in MS Word and display it in the power point.
3. Create an advertisement using PowerPoint.
4. Create a slide show of various activities of your department during the academic year.
5. Present using Power point the procedures involved in exporting a product.
6. List down the countries in the European Union and also the currencies.

### MS ACCESS

1. Create G8 countries (SAARC) trade data in access.
2. Create a database for countries cultural environment in access.
3. Create a database of major MNC's in India and their business using Access.
4. Display the details of softwares developed by any corporate in India and perform the following:
  - a. Display the details of the packages whose software costs exceed 20 thousand.
  - b. Display the details of the software that are developed in Tally.
  - c. What is a price of costliest software developed in accounting?
5. Create a table with the following fields and insert the values:
  - a. company name

- b. proprietor
- c. address
- d. suppliers name
- e. number of employees
- f. GP percentage

Do the following:

- a. Display all the records of the company in ascending order with GP percentage.
- b. Display the name of the company whose supplier name is TELCO
- c. Display the details of the company whose GP percentage greater then 20
- d. Display the details of the company having employee ranging from 300 to 1000
- e. Display the name of the company whose supplier is name as TATA
6. Create a table named student in the following fields and insert the values
  - a. student name
  - b. gender
  - c. roll number
  - d. department name
  - e. address
  - f. percentage

Calculate the following:

- a. calculate the average percentage of the students
- b. display the names of the students whose percentage is greater then 30
- c. display the details of the student who got the highest percentage
- d. display the details of the students whose percentage is 50 and 70
- e. display the details of the students whose percentage is greater than the percentage of roll number 12CA01.

7. Create a table named product with the following fields:

- a. product number
- b. product name
- c. unit of measure
- d. quantity
- e. total amount

Do the following:

- a. Select the records whose unit of measurement is Kg
- b. Select the records whose quantity is greater than 10 and less than or equal to 20.
- c. Calculate the entire total amount by using sum operation.
- d. Calculate the number of records whose unit price is greater then 50 with count operation.

8. Create the table payroll with the following fields

- a. employee number
- b. employee name
- c. department
- d. Basic pay
- e. HRA
- f. DA
- g. PF
- h. Net pay

Calculate the following:

- a. Net pay.
- b. Arrange the records in ascending order according to the net pay.
- c. Display the details of the employees working in sales department.

- d. Select the details of the employees whose HRA is greater than 1000 and DA greater than 1000.

## INTERNET

1. Discussions on various forums and E groups.
2. Download the port areas in the map and display it in the Power Point.
3. Browse and collect the country profile. View as slide show.
4. Collect the various organizations assisting India's foreign trade and prepare a report.
5. Collect and prepare the containers lists based on the commodity features.
6. Use Export 911.com and download any one export document.
7. collect and prepare sailing routes and bunkering ports
8. Download the information regarding storage factor of different commodities.
9. Download the shipping space in any of the leading ports in India and download the information regarding ship repair and construction.
10. Download the information regarding the different types of marine risks.
11. Download the information regarding ship schedule at different ports:
  - a. birth time
  - b. sailing time
  - c. arrival time and display it in Power point

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## 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 relevant details

##### 2. Enter the following transactions and generate reports

Arun started the business on 1-4-

1. Received capital by cash Rs 2,00,000
2. Cash deposited in Indian bank Rs 50,000
3. Credit purchases from Krishna traders Rs. 20000 invoice no 12
4. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
5. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
6. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
7. Returned goods to KRISHNA traders Rs 5000 invoice no 12
8. Returned goods to PRAVIN traders Rs 5000 invoice no 44
9. Credit sales to RAVI & co Rs 50,000 inv no 1
10. Credit sales to KUMAR & co Rs 50,000 inv no 2
11. Cash sales Rs 20,000 inv no 3
12. Credit sales to RAVI & co Rs 50,000 inv no 2
13. Credit sales to RAVI & co Rs 50000 inv no 5
14. Goods returned by RAVI & co Rs 5000 inv no 1

15. Goods returned by KUMAR & co Rs 5000 inv no 1
16. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 302302
17. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 116210

Received cheque from: Ravi & co and Kumar & co Rs.75, 000 each.

Payments made by cash

18. Paid to petty cash by cash Rs.1000
19. Furniture purchased Rs.20000
20. Salaries paid Rs. 10000
21. rent Rs.4000
22. electricity charges Rs.3000
23. telephone charges Rs.3500
24. cash purchases Rs.5000

Payments made by petty cash:

25. conveyance Rs.150
26. postage Rs.100
27. stationeries Rs.200
28. staff welfare Rs.100
29. stationeries purchased from Sriram & co Rs.1500 on credit
30. depreciation on furniture 10%

### **3. Royal Electricals started a business of Electricals items and home appliances from 1-4**

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

7-4 credit purchases from Govind Electricals in no 123:

ceiling fan	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:

ceiling fan	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:

ceiling fan	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 Govin electricals Rs 2, 00,000

15-4 Received cheque from Ram electricals 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 Balance sheet.

**3. From The Balances of Ms.Priya Prepare Trading and Profit And Loss A/C and Balance Sheet For The Year Ending....**

Stock	9,300
Repairs	310
Machinery	12,670
Furniture	1330
Office expenses	750
Trading expenses	310
Land and buildings	15,400
Bank charges	50
Misc income	200
Purchases	15,450
Purchase return	440
Sales return	120
Sundry creditors	12,370
Advertisement	500
Cash in hand	160
Cash at bank	5870
Sales	20,560
Sundry expenses	150
Insurance	500
Traveling expenses	200
Capital	24,500
Loan	5,000
Closing stock	7580

**INVENTORY VALUATION**

**4. 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**

5. Create Credit bill wise details from the following

1. Raja commenced business with a capital of Rs 10,000
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

**6. 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

## **Currencies**

### **7. 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

### **Foreign gain/loss**

#### **8. Calculate foreign exchange gain or 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 \$:

Std rate - 1\$ - 43 Rs

Sales rate - 1\$ - 44 Rs

Buying rate - 1\$ - 42 Rs

Pound £:

Std rate - 1 £ - 51 Rs

Sales rate - 1 £ - 50 Rs

Buying rate - 1 £ - 52 Rs

### **9. MEMO VOUCHER**

An advance amount paid Rs 10000 given to sales executive for traveling. The actual expenses for  
traveling expenses for the sales is Rs 5000

### **10. CHEQUE PRINTING**

Print a cheque:

Company name on cheque: Bharathi: name of the bank state bank of India.

Width 168, height 76, starting location 116, distance from top 23.

### **11. 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

**12. 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

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