

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046**

**M.Com – F & CA (Financial and Cost Accounting) 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>							
	Quantitative Techniques	7	3	25	75	100	4
	Financial Accounting and Reporting	7	3	25	75	100	5
	Modern Banking	6	3	25	75	100	4
	Cost Accounting	7	3	25	75	100	5
	<b>Elective/Diploma-I :</b>	3	3	25	75	100	3
<b>Semester-II</b>							
	Business Research Methods	6	3	25	75	100	4
	Accounting Policies and Standards	5	3	25	75	100	4
	Financial Systems and Markets	6	3	25	75	100	4
	Management Accounting and Cost Control	5	3	25	75	100	5
	Computer Applications Practical-I (Tally)	5	3	40	60	100	4
	<b>Elective/Diploma : II :</b>	3	3	25	75	100	3
<b>Semester-III</b>							
	Advanced Corporate Accounting	7	3	25	75	100	5
	Advanced Auditing	6	3	25	75	100	4
	Direct Taxes	7	3	25	75	100	4
	Financial Management	7	3	25	75	100	5
	Project Work	-	-	-	-	-	-
	<b>Elective/Diploma-III :</b>	3	3	25	75	100	3
<b>Semester-IV</b>							
	Cost and Management Accounting	7	3	25	75	100	5
	Indirect Taxation	7	3	25	75	100	4
	Security Analysis and Portfolio Management	7	3	25	75	100	4
	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. 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. Futures and Options
4. Fundamental and Technical Analysis

3. Institutions Facilitating International Trade
4. India's International Trade

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**BHARATHIAR UNIVERSITY**  
**COMPUTER APPLICATIONS PRACTICAL LIST**  
**For M.Com (Finance & Cost Accounting) Course Offered by affiliated**  
**Colleges**

**For the Students admitted during the academic year 2008 – 2009 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**

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**List of computer practical to be followed**  
**Semester - II - Tally**

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**Computer Application practical –I**

**II Semester Practical List (Tally)**

**TALLY**

**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  
Buildings a/c  
Furniture a/c  
Printer purchase a/c  
Rent received a/c  
Rent paid a/c  
Wages a/c

Computer sales a/c  
Machinery a/c  
Commission received a/c  
Commission paid a/c  
Salary a/c  
Indian bank a/c  
Sales returns a/c

Capital a/c  
Purchase returns a/c  
John & Co. a/c (purchased goods from this company)  
Ram agency a/c (sold goods to this company)

Depreciation a/c

**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 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 installment
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:**

<b>Capital: 20, 00,000</b>	<b>cash at bank:</b>	<b>10, 00,000</b>
<b>Cash in hand: 5, 00,000</b>	<b>furniture:</b>	<b>5, 00,000</b>

Bharath agencies are dealing in stationeries. The selling prices are as follows;

<b>Pen</b>	<b>Rs 35 per dozen</b>	<b>pencil</b>	<b>Rs. 30 per dozen</b>
<b>Ink pens</b>	<b>Rs 140 per dozen</b>		

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 \$: 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
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## **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 Premiu	Processor		Chennai	Nos	20000	25000	3	60000

m 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
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.

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