

**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**

**(For the students admitted during the academic year 2009-2010 and onwards)**

**SCHEME OF EXAMINATIONS CBCS Pattern**

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>

**\* Colleges can choose any one of the following Group/Diploma Papers as Electives :**

**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

## **SEMESTER - I**

### **PAPER I - QUANTITATIVE TECHNIQUES**

#### **Unit I**

Descriptive Statistics: - Presentation of data, Measures of Central tendency - Probability (Concept, Theorems, Conditional Probability, Bayes' Theorem) -Probability Distribution (Discrete and Continuous) - Correlation and Regression

#### **Unit II**

Linear Programming: Graphical Solution and Simplex Method, Duality -Sensitivity Analysis

#### **Unit III**

Decision Theory (Decision Under certainty, risk and Uncertainty, Marginal Analysis, Decision tree Analysis) - Game Theory (Pure and Mixed Strategy, Graphical, Dominance and Algebraic Method)

#### **Unit IV**

Transportation Problems (Initial Basic Feasible Solution, Test for Optimality and Transshipment) - Assignment Problem

#### **Unit V**

Network Analysis (PERT & CPM) - Cost Analysis and Resource Allocation -Queuing Model (M/M/1/FIFO)

Note: The Question Paper shall cover 40% theory and 60% problems

#### **REFERENCE BOOKS:**

1. Hillier, F. S. & Hillier, M. S. (2005), Introduction to Management Science. Tata McGraw Hill.
2. Gupta S.P & Gupta, M.P (2003) Statistical Methods. Sultan Chand & Sons, New Delhi.
3. Taha, H. A. (7th ed. 2002). Operation Research: An introduction. Pearson Education New Delhi
4. Vohra, N.D (2003). Quantitative Techniques in Management. Tata McGraw Hill, New Delhi

### **PAPER II - FINANCIAL ACCOUNTING AND REPORTING**

#### **Unit-I**

Conceptual Framework of Accounting - Conceptual framework of financial accounting and reporting - Generally Accepted Accounting Principles (GAAP) - Income and Balance Sheet concepts for financial reporting- Accounting standards in India-Procedure for Issue, Compliance, and status - Harmonization of standards.- Evaluation of Standard setting in India

#### **Unit-II**

Developments in Accounting Policies - (Measurement and Reporting of revenues, expenses- Valuation and Revaluation of asset and liabilities- Valuation of Inventories - Depreciation policy- Nature of ownership equities

#### **Unit-III**

Preparation and Presentation of Financial Statements - Financial statement of companies: P & L Account and Balance Sheet. - Adjustments for changing prices and financial reporting

#### **Unit-IV**

Corporate Reporting : Objectives, Role of Reporting in economic development- Statutory and Non Statutory Reporting- Periodic and Segment reporting - Recent developments in financial reporting: e-financial reporting, Sustainability reporting

#### **Unit-V**

Corporate Disclosure: Purpose, Type of Disclosure, Fair Disclosure and its objectives - Determinants of the extent of Disclosure. - Positive Accounting Theory, Voluntary Disclosure Theory - Environmental and Social Disclosure.

Note: The Question Paper shall cover 60% theory and 40% problems

#### **REFERENCE BOOKS:**

1. Das Gupta, N.: Accounting Standard: Indian & International (Sultan Chand, N. Delhi, 2000)

2. ICAI.: Compendium of Statements & Standard Accounting, (ICAI, Delhi2002)
3. Narayanswamy R.: Financial Accounting: A Managerial Perspective. (PHI, New Delhi, 2005)
4. Ramachandran and Kakani.: Financial Accounting for Management, (TMG, New Delhi, 2005)
5. Lal Jawahar.: Corporate Financial Reporting Theory and Practice (Taxman, New Delhi, 2003)
6. Vijaykumar M P.: First lesson to Accounting Standards, Snow (White, Delhi, 2003)
7. Porwal L S.: Accounting Theory- an Introduction, (TMG, New Delhi, 2001)

### **PAPER III - MODERN BANKING**

#### **Unit I**

Indian Financial System: An Overview - Indian Banking System - Banking Structure in India - Evaluation of the Banking System and Future Trends

#### **Unit II**

Analysis of the Banking Structure and Performance Measurement - Interpreting Bank Balance Sheet & Income Expenditure Statements - Financial Statement Analysis and Bank Performance Measurement - CAR, NPA, Liquidity Ratios, Structural Ratios & Profitability Ratios

#### **Unit III**

Banking Regulations - Control of the Banking Sector by the RBI- CRR, SLR, CRAR and Income Recognition Norms, Provision for NPAs

#### **Unit IV**

Management of Banking Organization - Loan Management - Investment Management - Liquidity Management - Profit and Growth Management- Asset Liability Management Using traditional GAP & Modern Techniques - Mergers & Acquisition, Bancassurance and Universal Banking - Opportunity for Strengthening the Banking Organization

#### **Unit V**

Financial Innovations and Opportunities for Banks - Factoring, Securitization and Take out Finance - Technological Innovations and Opportunities for Banks - International Banking - Organizational Structure, Activities and Regulation

Note: The Question Paper shall cover 100% theory

#### **REFERENCE BOOKS:**

1. Dr.S. Gurusamy - Banking Theory Law and Practice , Vijay Nicole Imprints (p) Ltd.
2. K.C. Shekhar and Lakshmy Shekhar - Indian Banking System, Vikas Publishing House Private Ltd.
3. T.N. Chhabra - Banking Theory and Practice, Dhanpat Rai & Co. (P) Ltd.
4. S. Nataraj and R. Parameswaran - Indian Banking , S.Chand & Company Ltd.
5. Gordon and Natarajan, Banking theory, Law and Practice, Himalaya Publishing House.
6. George H. Hempel, Donald G. Simonson and Alan B. Coleman, Bank Management text and Cases, John Wiley & Sons, INC.

### **PAPER IV - COST ACCOUNTING**

#### **Unit I**

Overview of basic concepts in Cost Accounting - Element of Cost: Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control.- Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating- Overheads : Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

#### **Unit II**

Methods of Costing - Job costing, Batch costing, Unit costing, Contract Costing, Process Costing, Costing of by-products and joint products.

### **Unit III**

Operation Costing - Costing in Service Industry-Hospital, Hotel, Transportation, Electricity, Power House and Telecommunication.

### **Unit IV**

Cost Book Keeping and Reconciliation between Cost and Financial Accounts: Cost Book-Keeping, Cost Ledgers, Interlocking and Integral Accounts, Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods

### **Unit V**

Productivity - Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity Vs Efficiency - Capacity-Theoretical, Practical and Idle capacity - Capacity utilization and effect of same on cost- Measures to improve productivity-Technical, Financial, Operational Measures. Restructuring of activities-Business Process Re-engineering elementary knowledge.- Human aspect of productivity.

Note: The Question Paper shall cover 40% theory and 60% problems

### **REFERENCE BOOKS:**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann's Allied Services Pvt. Ltd. New Delhi
2. N. K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
4. Hom R. Green : Cost Accounting, Managerial Emphasis, Prentice Hall of India Pvt. Ltd.
5. S. P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor : Student's Guide to Cost Accounting, Taxmann's, New Delhi
7. M. N. Arora : Cost Accounting Principles and Practice, Vikas Publishing House Pvt.Ltd., New Delhi.

## **SEMESTER – II**

### **PAPER V - BUSINESS RESEARCH METHODS**

#### **Unit I**

Introduction to Business Research-Definition; Nature and Scope of Business Research; The Research Process; Problem Identification and Definition; Determination of Information Needs; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research.

#### **Unit II**

Research Design and Data Collection- Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments – Questionnaire Designing and Testing; Schedule; Observation Methods; Qualitative Research; Scaling Techniques and Attitude Measurement; Online Data Sources and Research

#### **Unit III**

Sample Design - Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors

#### **Unit IV**

Data Analysis, Interpretation and Report Preparation- Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance

#### **Unit V**

Advanced Data Analysis Techniques- Factor Analysis, Cluster Analysis, Discriminant Analysis; Conjoint Analysis; Multi Dimensional Scaling; Report Preparation and Presentation.

### **REFERENCE BOOKS:**

1. Donald, R. Cooper and Parmela, S. Schindler (2003). Business Research Methods. Tata McGraw Hill.
2. Kothari C.R. (2004). Research Methodology Methods and Techniques. Wishwa Prakashan.
3. Malhotra, Naresh K. (4th Edition, 2004). Marketing Research. Pearson Education Pvt. Ltd.

4. Richard, I Levin (2003). Statistics for Management. PHI, Delhi.

## **PAPER VI - ACCOUNTING POLICIES AND STANDARDS**

### **Unit I**

Concept and Role of Accounting Theory - Deductive and Inductive approach in theory  
Formulation- Classification of Accounting Theory - Normative and Positive theory of  
Accounting - Critical Theory of Accounting

### **Unit -II**

Accounting for Investment and Taxes - Accounting for Investment - Accounting for  
investment in associates - Reporting of Interest in Joint Ventures - Accounting for Deferred Tax

### **Unit-III**

Accounting for Financial Instruments - Accounting for Derivatives - Earnings per Share-  
Accounting for Lease

### **Unit-IV**

Analyzing financial Information - Horizontal & Vertical Analysis - Analysis of Quality  
of Earnings - Analysis of Value Creation and Distribution- Cash Flow Statements - Ratio  
Analysis

### **Unit-V**

International Accounting - Definition, scope and importance of International Accounting  
- International Dimensions of Reporting- Factors and Status - Foreign currency translation  
method and practice

### **REFERENCE BOOKS:**

1. Das Gupta, N: Accounting Standard : Indian & International (Sultan Chand, N. Delhi,2000)
2. Ramachandran and Kakani: Financial accounting for Management, (TMG, New Delhi, 2005)
3. Rathore Shirin: International Accounting, (PHI, New Delhi)
4. ICAI.: Compendium of Statements & Standard Accounting., (ICAI, Delhi2002)
5. Narayanswamy R.: Financial Accounting: A Managerial Perspective., (PHI, New Delhi, 2005)
7. Lal Jawahar.: Corporate Financial Reporting Theory and Practice (Taxman, New Delhi, 2003)
8. Vijaykumar M P.: First lesson to Accounting Standards, Snow (White, Delhi, 2003)
9. Porwal L S.: Accounting Theory- an Introduction, (TMG, New Delhi, 2001)

## **PAPER VII - FINANCIAL SYSTEMS AND MARKETS**

### **Unit I**

Banking and economic development – survey of structure and process of Banking in  
India.- Organisation of Branch Banks in public sector and private sector – internal Organisation  
– Liquidity Management – Liquidity Measurement – Determining liquidity Needs – Theories of  
Bank Liquidity Management –Commercial Loan Theory, shiftability Theory, The anticipated  
income Theory – Asset –Liability Match. Investment–investment practices such as maturity,  
yield, safety and diversification.

### **Unit II**

Bank Lending-Classification of Bank Lending on the basis of Maturity Method of repayment,  
securities- Regulation of Bank Credit/ Lending – factors influencing Banks loan policy.

### **Unit III**

Analysis of Financial Statements- Banker's Approach to Analysis – Analysis of Balance  
sheet, Ratio Analysis, operating ratios, Liquidity Ratios, Leverage Ratio, Analysis of profit and  
Loss Account.

### **Unit IV**

Performance of Nationalised Banks Financial sector, Reforms –Major Aspects of  
Banking Reforms adopted after 1992-Narsimham Reform –Varma Panel.

### **Unit V**

Financial Markets: The Money Markets – working of money market in India- Recent Trends- Organisation and Trading practices of Indian stock Exchanges- Recent Development in Capital Market- BSE-NSE-OTCEI-Govt. securities market – mutual Funds.- Financial Institutions- Their Role in Economic Development, UTI, IDBI, IFCI, ICICI and SFCs.

**REFERENCE BOOKS:**

1. S. Singh, Performance Budgeting for commercial Bank, MacMillan Company India.
2. K.K. Panikar, Banking Theory and system, S. Chand and Co. New Delhi.
3. Howard D. Crosse, Management policies for commercial Banks, Prentice Hall.

**PAPER VIII - MANAGEMENT ACCOUNTING AND COST CONTROL**

**Unit I**

Techniques of Costing - Budgeting and Budgetary Control-Budget-Types of Budget, key and limiting factor, Fixed and Flexible Budget, Cash Budget, Zero Base Budget (ZBB).- Standard Costing-concepts of Standard Costs, setting up of standards-Variance analysis.

**Unit II**

Marginal Costing, Cost-Volume-Profit Analysis and Differential Costing , Contribution, P/V Ratio, Break-Even-Analysis, Margin of Safety Cost-Volume-Profit Analysis-Procedure and Practical application, Differential Costing-Differential costs, Differential cost analysis, Features of differential costing, Practical application.

**Unit III**

Responsibility Accounting and Reporting - Definition, Meaning Principles, Controllable and Non-controllable costs, Centres of Control, Cost Centre, Revenue Centre, Responsibility Centre, Profit Centre, Performance Measurement Reporting to different levels of Management.

**Unit IV**

Cost Control and Cost Reduction: Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its implementation Methods and Techniques-Value analysis and Value Engineering, Just-In-Time (JIT), Activity Based Costing (ABC).

**Unit V**

Costing System Design and Installation :- Study of Production Process, Objective, Selection of Method of Costing, Creating Cost Centres and Cost Codes, Deciding basis of apportionment of various overheads, Deciding Methods of absorption, Fixing responsibility and designing suitable MIS. Designing and Installing Cost System in Computer Environment.

**Note:** The Question Paper shall cover 60% theory and 40% problems

**REFERENCE BOOKS:**

1. M.N. Arora, Cost and Management Accounting, Vikas Publishing House Pvt, Ltd.
2. M.E. Thukaram Rao, Cost and Management Accounting, New Age International (P) Ltd.
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune

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**PAPER XI - COMPUTER APPLICATIONS PRACTICAL I - TALLY**  
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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	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 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:**

**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;

<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 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.

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