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

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Ins. hrs / week</th>
<th>Dur. Hrs</th>
<th>CIA</th>
<th>Marks</th>
<th>Total</th>
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<tr>
<td>Semester I</td>
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<tr>
<td>Quantitative Techniques</td>
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<tr>
<td>Financial Accounting and Reporting</td>
<td>7</td>
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<td>Modern Banking</td>
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<td>Accounting Policies and Standards</td>
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<td>Project Work</td>
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<tr>
<td>Cost and Management Accounting</td>
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<td>Indirect Taxation</td>
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<td>Security Analysis and Portfolio Management</td>
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* 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:

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-Proced ure 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

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

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)
6. Vijaykumar M P.: First lesson to Accounting Standards, Snow (White, Delhi, 2003)

PAPER III - MODERN BANKING

Unit I

Unit II

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

Unit IV

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.
4. S. Nataraj and R. Parameswaran - Indian Banking , S.Chand & Company Ltd.
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

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


Unit V


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

REFERENCE BOOKS:
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
4. Hom R. Green : Cost Accounting, Managerial Emphasis, Pretice 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

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:
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)
3. Rathore Shirin: International Accounting, (PHI, New Delhi)
4. ICAI.: Compendium of Statements & Standard Accounting,. (ICAI, Delhi2002)
7. Vijaykumar M P.: First lesson to Accounting Standards, Snow (White, Delhi, 2003)

PAPER VII - FINANCIAL SYSTEMS AND MARKETS

Unit I

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

Unit IV

Unit V

REFERENCE BOOKS:
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

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

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:
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%)

<table>
<thead>
<tr>
<th>Marks</th>
<th>Description</th>
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<tbody>
<tr>
<td>5</td>
<td>Marks for attendance</td>
</tr>
<tr>
<td>15</td>
<td>Marks for model exams</td>
</tr>
<tr>
<td>5</td>
<td>Marks for file and Record</td>
</tr>
</tbody>
</table>

Internal 25 marks
University Practical Exam 75 marks

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

<table>
<thead>
<tr>
<th>Account Type</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash a/c</td>
<td>Computer sales a/c</td>
</tr>
<tr>
<td>Buildings a/c</td>
<td>Machinery a/c</td>
</tr>
<tr>
<td>Furniture a/c</td>
<td>Commission received a/c</td>
</tr>
<tr>
<td>Printer purchase a/c</td>
<td>Commission paid a/c</td>
</tr>
<tr>
<td>Rent received a/c</td>
<td>Salary a/c</td>
</tr>
<tr>
<td>Rent paid a/c</td>
<td>Indian bank a/c</td>
</tr>
<tr>
<td>Wages a/c</td>
<td>Sales returns a/c</td>
</tr>
<tr>
<td>Capital a/c</td>
<td>Depreciation a/c</td>
</tr>
<tr>
<td>Purchase returns a/c</td>
<td></td>
</tr>
<tr>
<td>John &amp; Co. a/c (purchased goods from this company)</td>
<td></td>
</tr>
<tr>
<td>Ram agency a/c (sold goods to this company)</td>
<td></td>
</tr>
</tbody>
</table>

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
2. 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 ----

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

INVENTORY VALUATION

6. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock items:

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<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
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<td>Boost</td>
<td>25</td>
<td>80</td>
<td>nos</td>
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<tr>
<td>Sports star</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Potato</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Star dust</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>The Hindu</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Tomato</td>
<td>150</td>
<td>15</td>
<td>kgs</td>
</tr>
<tr>
<td>Fanta</td>
<td>10</td>
<td>25</td>
<td>lit</td>
</tr>
<tr>
<td>Dinamalar</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
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<tr>
<td>Coco</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Horlicks</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>India today</td>
<td>10</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Lactogin</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
</tbody>
</table>
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 stationeris. 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 $:
   Std rate      - 1$      - 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

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.

<table>
<thead>
<tr>
<th>Stock</th>
<th>Category</th>
<th>Group</th>
<th>Go down</th>
<th>Unit of measure</th>
<th>Std cost</th>
<th>Sell Price</th>
<th>Op Qty</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter Celeron</td>
<td>Processor</td>
<td>Celeron</td>
<td>Mumbai</td>
<td>Nos.</td>
<td>15000</td>
<td>20000</td>
<td>2</td>
<td>30000</td>
</tr>
<tr>
<td>Intel Premium III</td>
<td>Processor</td>
<td>Chenna</td>
<td>No.</td>
<td>Nos</td>
<td>20000</td>
<td>25000</td>
<td>3</td>
<td>60000</td>
</tr>
<tr>
<td>Tally Silver</td>
<td>Accounting</td>
<td>Tally</td>
<td>Chenna</td>
<td>Nos</td>
<td>20000</td>
<td>22500</td>
<td>5</td>
<td>100000</td>
</tr>
<tr>
<td>Tally gold</td>
<td>Accounting</td>
<td>Tally</td>
<td>Chenna</td>
<td>Nos</td>
<td>42000</td>
<td>45000</td>
<td>5</td>
<td>210000</td>
</tr>
</tbody>
</table>

17. Using the above exercise create various vouchers including VAT calculation for the following

<table>
<thead>
<tr>
<th>Date</th>
<th>Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/4/2006</td>
<td>Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay &amp; Co, from Madras Go down.</td>
</tr>
<tr>
<td>10/4/2006</td>
<td>10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.</td>
</tr>
<tr>
<td>12/4/2006</td>
<td>2Nos of Intel Premium III received from Vijay &amp; Co, as it was not in a working position.</td>
</tr>
<tr>
<td>14/4/2006</td>
<td>Physical Stock verification shows Shortage of 1 No Intel Pentium III.</td>
</tr>
</tbody>
</table>

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.