

Annexure : 56 I**SCAA : 29.02.2008****BHARATHIAR UNIVERSITY: COIMBATORE – 641 046.****M.Com – (Computer Applications) Degree****School of Distance Education, (SDE)****REGULATIONS AND SYLLABUS (from the academic year 2007 – 2008)****1. ELIGIBILITY FOR ADMISSION TO THE COURSE**

B.Com, B.Com(C.A), B.Com (e-Commerce), B.Com(CS),B.Com (CS with CA), B.B.M, B.B.M.(CA), B.B.A, B.C.S, B.C.S. (CA), B.Sc.(C.S.), B.C.A and Bachelor degree in Bank Management.

2. DURATION OF THE COURSE

The course shall extend over a period of two years comprising of ten papers, with five papers per year.

3. COURSE OF STUDY AND SCHEME OF EXAMINATION

Paper	Subject	Exam Duration	Max. Marks
I Year			
I	Managerial Economics	3 Hrs	100
II	Cost and Management Accounting	3 Hrs	100
III	Database Management System	3 Hrs	100
IV	Object Oriented Programming With C++	3 Hrs	100
V	Computer Applications Practicals I –MS Office, C++ & Tally	3 Hrs	100
	Total		500
II Year			
VI	Marketing Management	3 Hrs	100
VII	Financial and Investment Management	3 Hrs	100
VIII	E-Commerce	3 Hrs	100
IX	Visual Basic	3 Hrs	100
X	Computer Applications Practicals II (VB & E-commerce)	3 Hrs	100
	Total		500

M.Com CA Degree Course Total 1000 Marks

4. MEDIUM OF INSTRUCTION

The medium of instruction and examination is English only.

5. PASSING MINIMUM

- a) A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper. A candidate shall be declared to have passed the whole examination if the student passes in all the papers.
- b) A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

6. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the M.Com [Computer Applications] degree examination securing marks 60% and above shall be declared to have passed the examination in first class. All others successful shall be declared to have passed the examination in second class.

7. CONFERMENT OF THE DEGREE

No candidate shall be eligible for conferment of the degree unless the candidate has undergone the prescribed course of study for a period of not less than two years or has been exempted there from in the manner prescribed and has passed the examinations as have been prescribed therefore.

8. REVISION OF REGULATION AND CURRICULUM

- a. The above regulations, scheme of examinations and curriculum will be in force without any change for a minimum period of two years from the date of approval of the regulations. The university may revise, amend or change the regulations and scheme of examinations, if found necessary.
- b. If the regulations and curriculum changed, modified or amended, the students who have undergone the M.Com [Computer Applications] course following the old regulations and have not completed the course may be allowed to follow the old regulations itself for two more years i.e. for four semesters from the date of completion of the course by the last set of students admitted into the M.Com [Computer Applications] course following the old regulations. Even after the extra chances prescribed, the students having arrear papers may be permitted to appear for the examinations after obtaining specific directions from the university under the revised regulations.

9. QUESTION PAPER PATTERN

Max : 100 Marks (5*20=100 Marks)

Five out of eight questions to be answered

**FIRST YEAR
PAPER-I - MANAGERIAL ECONOMICS**

UNIT – I

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Demand determinants – Demand distinctions – Elasticity of demand – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

UNIT - III

Cost and production analysis - Cost concepts – Cost and output relationship - cost control – Short run and Long run - cost functions - production functions – Break-even analysis Economics scale of production.

UNIT - IV

Pricing and output decisions in different market situations – Monopoly and duopoly competition - perfect and imperfect - pricing policies.

UNIT – V

Business cycles – National income, monetary and fiscal policy – Public finance. TRIM's- Intellectual Property rights – TRIP's – Industrial Sickness – causes –remedies.

BOOKS FOR REFERENCE:

1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha : - do-
3. G.S.Gupta : - do –
4. D.Gopalakrishnan : - do –
5. B.M.Wali & Kalkundrikar : - do –

Note: Question paper shall cover 100% Theory

PAPER II - COST AND MANAGEMENT ACCOUNTING

UNIT – I

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - classification and coding of costs - inventory control – stock levels – inventory systems - methods of pricing material issues.

UNIT – II

Labour costs – direct and indirect – importance – Labour remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control - absorption costing – activity based costing.

UNIT – III

Job and batch costing – accounting system under job costing – treatment of spoilages, defectives under job costing – Process costing – costing procedure involved in process costing – inter process profit – joint products and by-products.

UNIT – IV

Management Accounting – Nature & Scope – Tools and Techniques - Ratio analysis – marginal costing– cost-volume profit analysis – break-even analysis – utility and limitations of cost volume profit analysis – financial and profit planning – objectives.

UNIT – V

Budget administration – types of budget – advantages – budgeting and budgetary control – - standard costing - Funds flow statement – Cash flow statement.

Note : Question Paper Shall covers 50% Theory and 50% Problems

BOOKS FOR REFERENCE:

1. M.N.Arora, “Cost and Management Accounting”, 8th Edition, Vikas Publishing House (P) Ltd.
2. M.E. Thukaram Rao, ”Cost and Management Accounting”, New Age International (P) Ltd.
3. Hilton, Maher and Selto, “Cost Management”, 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.
4. B.M. Lall Nigam and I.C. Jain, “Cost Accounting”, Prentice-Hall of India (P) Ltd.

PAPER III - DATA BASE MANAGEMENT SYSTEM**UNIT – I**

Database System Architecture Basic concepts : Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators : Introduction, Relation Approach, Hierarchical Approach, Network approach.

UNIT – II

Relational Approach : Relational Data Structure : relation, Domain, attributes, keys. Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations, special relational operations.

UNIT – III

Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS : Logical Databases, the program communication block. IMS Data manipulation : Defining the program communication Block : DL/I Examples.

UNIT – V

Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.

BOOKS FOR REFERENCE:

1. Database Systems concepts by Abraham Silberschatz, Henry F Korth
2. An Introduction to Database System – Bipin C Desai.
3. An Introduction to Database System – C.J.Dates.

PAPER IV - OBJECT ORIENTED PROGRAMMING WITH C++**UNIT – I**

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT – II

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

UNIT – III

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

UNIT – IV

Operator overloading – overloadable operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT – V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

BOOKS FOR REFERENCE:

1. E.Balagurusamy, “Object Oriented Programming with C++”, TataMcGraw Hill Publishing Company Ltd.
2. K.R.Venugopal, Raj kumar, T.Ravishanker., “Mastering C++”, TataMcGraw-Hill publishing Company Ltd.
3. D.Ravichandran, “Programming with C++”, TataMcGraw Hill Publishing Company Ltd.
4. Herbert Schildt, “C++: The Complete Reference”, Tata Mcgraw-Hill Publishing Company Ltd.

PAPER V – COMPUTER APPLICATIONS PRACTICALS I – MS-OFFICE ,C++ & TALLY**II YEAR****PAPER VI - MARKETING MANAGEMENT****Unit-I**

Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management - Functions of Marketing Management – Principles of Marketing Management - Marketing Organisation Structure.

Unit-II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit-III

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit-IV

Sales promotion-meaning and definition-objectives and importance of sales promotion-causes for sales promotion activities-types of sales promotion programmes-salesmanship and personal selling-steps in selling-essentials of salesmanship-importance of salesmanship-qualities of a good salesman.

Unit-V

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency.

Note: Question paper shall cover 100% theory

Books for Reference:

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|------------------------------|-------------------------------------|
| 1. Marketing Management | - C.B.Mamoria and Joshi |
| 2. Marketing management | - Dr.C.B. Gupta and Dr.N.Rajan Nair |
| 3. Marketing Management | - Philip Kotler |
| 4. Modern Marketing | - R.S.N.Pillai & Bagavathi |
| 5. Fundamentals of Marketing | - William J.Stanton |

PAPER VII - FINANCIAL AND INVESTMENT MANAGEMENT**UNIT-I**

Nature, Meaning, Scope and Features of Investment Management – Investment Media – Investment Process – Risk and Return – Financial Markets. Capital Market – New Issue Market – Stock Exchange – SEBI & its Regulations – NSE – OTCEI – Recent trends.

UNIT-II

Fundamental and Technical Analysis and Security Evaluation – Economic, Industrial, company and Technical Analysis – Portfolio analysis and Management – Scope – Markowitz theory – Portfolio selection and Types of portfolio – Diversification.

UNIT-III

Merchant Banking – Meaning, Evaluation – Scope of Merchant Banking – Organization and pattern of Management – Role of Merchant Banker – Lease Financing – Types of Lease – Factors influencing lease – Evaluation of leasing – Hire Purchase – Meaning, Growth of Hire Purchase in India – RBI guidelines – Source of Finance.

UNIT-IV

Mutual Fund – Concept and Origin of Mutual Fund – Growth of Mutual Fund in India – Mutual Fund Schemes – Money Market Mutual Fund – UTI – LIC – SBI and other commercial banks – Entry of private financing companies in Mutual fund schemes.

UNIT-V

Credit Rating – Objectives – Institutions engaged in credit rating – Purpose and procedure of rating for debentures – Fixed deposits – Short term instruments. Role of CRISIL and ICRA. Venture Capital – Difference between Venture capital and Conventional Funding – Venture capital schemes – Legal aspects – Agencies involved in providing venture capital.

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

Books for Reference:

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|---|-----------------|
| 1. Investment Management | - V.A. Avadhani |
| 2. Security Analysis & Portfolio Management | - Preeti Singh |
| 3. Financial Services | - M.Y Khan |
| 4. Financial Services | - V.K Bhalla |
| 5. Financial Services and Markets | - G.S Batra |
| 6. Financial Services, Case and Strategies | - Mahana Rao |
| 7. Financial Markets and Services | - L.M. Bhole |

PAPER VIII - E-COMMERCE

UNIT I

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I-Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II

Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management .

UNIT IV

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Asynchronous Transfer Mode – Mobile Computing Frame Work – Wireless Delivery Technology – Mobile Information Access Devices – Cellular Data Communication Protocols – Mobile Computing Applications.

Note: Question paper shall cover 100% theory

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson

PAPER IX - VISUAL BASIC

UNIT - I

First steps with Microsoft VB6: Integrated Development Environment - First program in VB -Introduction to forms: Common properties, methods and events.

UNIT - II

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive-list box, dir-list box and file list box controls and other controls, control arrays.

UNIT - III

Variables & Procedures: Scope & Lifetime of variables, native datatypes, aggregate datatypes - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.

UNIT - IV

Databases: Data access SAGA, Visual Basic Data Base tools, ADO data binding, Data Environment designer, crash course in SQL.
Database Programming: ADO at work-setting up a connection, Processing data.

UNIT - V

Tables and Reports-Datagrid control, Flexgrid control, Data Report, Data Report designer.

Note: Question paper shall cover 100% theory

Books for Reference

1. Visual Basic 6 Programming- Black Book, Steven Holzner, Dreamtech Press Publisher, New Delhi
2. Programming Microsoft Visual Basic 6.0- Francesco Balena, WP Publishers and Distributors.
3. Visual Basic 6- Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd.
4. Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto

PAPER X - COMPUTER APPLICATIONS PRACTICALS II – VB & E-commerce
