

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**M.Com – I T (Information Technology) 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>							
	Communication Skills	6	3	25	75	100	4
	Financial Accounting	7	3	25	75	100	5
	Operating Systems	7	3	25	75	100	4
	Database Management System	7	3	25	75	100	4
	<b>Elective/Diploma-I :</b>	3	3	25	75	100	3
<b>Semester-II</b>							
	Direct Taxes	6	3	25	75	100	5
	Banking and Insurance	5	3	25	75	100	5
	Object Oriented Programming with C++	5	3	25	75	100	4
	Software Project Management	5	3	25	75	100	4
	Computer Applications Practical-I (RDBMS & C++)	6	3	40	60	100	4
	<b>Elective/Diploma : II :</b>	3	3	25	75	100	3
<b>Semester-III</b>							
	Cost and Management Accounting	7	3	25	75	100	5
	Financial and Investment Management	7	3	25	75	100	5
	Visual Basic	7	3	25	75	100	4
	Management Information System	6	3	25	75	100	4
	<b>Elective/Diploma-III :</b>	3	3	25	75	100	3
<b>Semester-IV</b>							
	Indirect Taxation	6	3	25	75	100	4
	E-Business	6	3	25	75	100	5
	Project Work & Viva-Voce	9	3	50	150	200	8
	Computer Applications Practical-II	6	3	25	75	100	4
	<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

**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



## **SEMESTER I**

### **PAPER-I COMMUNICATION SKILLS**

#### **UNIT I**

Business Communication - Objectives and Scope - Ethics of Communication - Language – Arts - Basics - Punctuation, Grammar and Word usage - Electronic Technology in global business communication: Internet, Fax, e-mail - Work Team Communication - Group Communication - Variables - Solving group problems - Ethical dimensions - Strategies for communicating across culture.

#### **UNIT II**

Principles of Business Writing - Planning - Drafting - Revising - formatting – 3Ps of Business writing (problem, process, product) for Goodwill messages, Routine Messages and Negative news – Replies.

#### **UNIT III**

Report writing - Characteristics - purpose - Types - periodic reports - situational report - Proposals - Policies and procedure - Report structure - writing research reports technical reports - norms for including exhibits & appendices.

#### **UNIT IV**

Non-verbal communication - personal appearance posture - body language - use of charts, diagrams & tables - visual & audio visual aids for communication - Dyadic communication:- face to face communication - telephonic conversation.

#### **UNIT V**

Conducting Meetings: Procedure - preparing Agenda, minutes and resolutions - conducting seminars and conferences:- Procedure of Regulating speech - evaluating oral presentation – Interview Skills – Resume preparation & Structure of Resume - Group Discussion – Presentation Skills.

**Note :** Question Paper shall cover 100% theory

#### **BOOKS FOR REFERENCE:**

1. Developing Communication Skills - Krishnamohan & Meera Bannerjee
2. Mastering Business Communication, McMillan - Woolcott & Unwin
3. Business Communication – AITBS - Raisher
4. Assignment & Thesis writing. - Anderson & Others
5. Business Communication. - Rajendra Paul and Koralahalli
6. Basic Business Communication. - Lesikar and Flately
7. Business English - L.Gartside
8. Business English - Nagamiah, et al.

### **PAPER - II FINANCIAL ACCOUNTING**

#### **UNIT - I**

Introduction to financial accounting - meaning - general principles and concepts Accounting concepts and conventions – Accounting standards - financial statements - revenues - expenses and income - Recording and reporting accounting information - Journal – Ledger accounts - Trial balance - Balance sheets.

### **UNIT - II**

Accounting for assets and liabilities - cash and internal control of cash - cash sales –cash payments- Voucher system - voucher register – petty cash - Bank reconciliation.

### **UNIT – III**

Accounting for marketable securities, stocks, bonds - current liabilities and pay rolls - Accounts payables – Unearned – Income & expenditure – receipts & payments - Revenue and accrued liabilities - pay roll accounting.

### **UNIT - IV**

Property, plant and equipment; acquisition and depreciation - Disposal of property, plants, and equipments - disposal of fully depreciated assets with no cash proceeds - sale at an amount equal to the residual value; sales above and below the book value - sales before the end of estimated life - intangible assets - amortization of intangibles – Analysis of financial statements.

### **UNIT – V**

Accounting from Incomplete records – Final Accounts of Companies.

**Note:** Question paper shall cover 40% Theory and 60% Problems.

### **BOOKS FOR REFERENCE:**

1. Financial Accounting - Jain & Narang
2. Financial Accounting - N.Vinayakam & B.Charumathi
3. Advanced Financial Accounting - J.R.Monga
4. Financial Accounting - S.N.Maheswari & S.K.Maheswari

## **PAPER - III OPERATING SYSTEMS**

### **UNIT -I**

Introduction: Early Operating Systems – Buffering and Spooling – Multiprogramming – time-sharing – Protection – Operating – System Structures. Process Management: Process Concept – Hierarchy of Process – Critical Section Problem – Semaphores – Process Co-ordination Problems – Inter Process Communication.

### **UNIT -II**

CPU Scheduling: Scheduling Concepts – Scheduling Algorithms – Algorithm Evaluation – Multiple Processor Scheduling. Deadlock: Deadlock Problem – Characterization - Prevention – Avoidance – Detection – Recovery.

### **UNIT -III**

Memory Management: Introduction – Multiple Partition – Paging – Segmentation – Paged Segmentation – Virtual Memory Concept – Overlays – Demand Paging and Performance – Page Replacement .

### **UNIT -IV**

Secondary Storage Management: Physical Characteristics – Disk Scheduling – Disk Scheduling Algorithm – Sector Queuing. File Systems: File Operations – Access Methods – Allocation Methods – directory Systems – File Protection.

### **UNIT -V**

Comparative study – Introduction to DOS, UNIX/LINUX, Windows 9X, Windows NT.

**Note :** Question Paper shall cover 100% theory

### **BOOKS FOR REFERENCE:**

1. Operating System Concepts - James L.Peterson, Abraham Silberchatz

2. An Introduction to Operating System - Harvey M.Deitel,
3. Operating Systems – Design and Implementation - Andrew S. Tanenbaum

## **PAPER - IV DATABASE 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 and 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.

**Note :** Question Paper shall cover 100% theory

### **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.

## **SEMESTER II**

### **PAPER -V DIRECT TAXES**

#### **UNIT – I**

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

#### **UNIT – II**

Computation of Income from Salaries and Income from House property.

#### **UNIT – III**

Computation of Profits and Gains of Business or profession – Calculation of Depreciation – Capital Gain.

#### **UNIT – IV**

Computation of Income from other sources – Set - off and carry Forward of Losses. Deduction from Gross Total Income – Assessment of Individuals.

#### **UNIT – V**

Income Tax Authorities – Procedure for Assessment – Collection of Tax.

**Note:** Question paper shall cover 40% Theory and 60% problems.

**Books for Reference:**

1. Direct Taxes - B.B.Lal
2. Income Tax Law & Practice - Gaur & Narang
3. Income Tax Law & Practice - Dr.H.C.Mehrotra
4. Tax Laws - Dinkar Pagare
5. Income Tax - Bhagavathi Prasad

**PAPER -VI BANKING AND INSURANCE**

**UNIT – I**

Banking – Definition – Banking system – Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Role of RBI in regulatory and controlling banks.

**UNIT – II**

E-Banking – meaning – E-banking and financial services – Risk management for E-banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future outlook.

**UNIT – III**

Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – call centers - ATM – The cash machine – Features – ATM mechanism – Functions – Importance – shared ATM Network Indian scenario - ATM – The cash machine – Features – ATM mechanism – Functions – Importance – shared ATM Network Indian scenario.

**UNIT – IV**

Insurance – Definition – Cost and benefits of Insurance – Elements of an Insurable risk – Principles of Insurance – Kinds of Insurance – Globalization of Insurance- Need and Global picture of Insurance – Globalization and its impact on Insurance.

**UNIT V**

Enterprise Risk Management – ERM Basics – Identifying Risk exposures – Emerging role of Chief Risk Officer – Liberalization of Insurance Markets – Issues and concerns – Insurance players in India.

**Note :** Question Paper shall cover 100% theory

**BOOKS FOR REFERENCE :**

1. Banking Theory Law and Practice - Dr.S. Gurusamy,
2. Indian Banking System - K.C. Shekhar and Lakshmy Shekhar
3. Banking Theory and Practice - T.N. Chhabra
4. Indian Banking - S. Nataraj and R. Parameswaran,
5. Insurance and Risk Management. - Dr.P.K.Gupta

**PAPER –VII 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 – 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.

**Note :** Question Paper shall cover 100% theory

#### **BOOKS FOR REFERENCE:**

1. Object Oriented Programming with C++ - E.Balagurusamy.
2. Mastering C++ - K.R.Venugopal, Raj kumar, T.Ravishanker.,
3. Programming with C++ - D.Ravichandran
- 4 C++: The Complete Reference. - Herbert Schildt

### **PAPER –VIII SOFTWARE PROJECT MANAGEMENT**

#### **UNIT -I**

Introduction to Software Projects – An Overview of Project Planning – Project Evaluation – Selection of an appropriate Project approach – Software effort estimation.

#### **UNIT -II**

Activity Planning – Project Schedules – Sequencing and Scheduling Projects – Network Planning Model – forward and backward pass-Identifying the Critical path-Activity float-Shortening Project Duration – Identifying Critical Activities-precedence networks.

#### **UNIT -III**

Risk Management – Resource Allocation – Monitoring and Control – Managing People and Organizing Teams – Planning for Small Projects.

#### **UNIT -IV**

Software Configuration Management – Basic Functions – Responsibilities – Standards – Configuration Management – Prototyping – Models of Prototyping.

#### **UNIT -V**

Project organizations and Responsibilities – Line of Business Organisations – Project organizations – Evolution of Organisations .

**Note:** Question Paper shall cover 100% theory

#### **BOOKS FOR REFERENCE:**

1. Software Project Management - Mike Cotterell, Bob Hughe
2. Introduction to Software Project Management and Quality Assurance - Darrel Ince, H.Sharp and M.Woodman
3. Software Project Management - Walker Royce

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### **PAPER–IX : COMPUTER APPLICATIONS PRACTICAL–I (RDBMS & C++)**

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**BHARATHIAR UNIVERSITY**  
**COMPUTER APPLICATIONS PRACTICAL LIST**  
For M.COM (IT) 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 DBMS & C++**

**Semester - IV Visual Basic**

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**Computer Application practical –I**  
**II Semester Practical List (DBMS & C++)**  
**DBMS**

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1) Create a table - use name **Software** with the fields and insert the values:

<b>Field name</b>	<b>field type</b>	<b>field size</b>
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

**Queries:**

- a) Display the details of software developed by “PRAKASH”.
- b) Display the details of the packages whose software cost exceeds “2000”.
- c) Display the details of the software that are developed in “C++”.
- d) What is the price of costliest software developed in “C”.

e) Display the details of the programmer whose language used is same as “Suresh”.

2) Create a table **Company** with the following fields and inserts the values:

Field name	field type	field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

**Queries:**

- Display all the records of the company which are in the ascending order of GP percent
- Display the name of the company whose supplier name is “Telco”.
- Display the details of the company whose GP percent is greater than 20 and order by GP percent
- Display the detail of the company having the employee ranging from 300 to1000
- Display the name of the company whose supplier is same as like Tata’s.

3) Create a table named **Employee** with the following fields and insert the values:

Field name	field type	field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

**Queries:**

- Display name of the employees whose salary is greater than “10,000”.
- Display the details of employees in ascending order according to Employee Code
- Display the total salary of the employees whose grade is “A”.
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than “Ravi”

4) Create a table named **Student** with the following fields and insert the values:

Field name	field type	field size
Student Name	character	15
Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

**Queries:**

- a) Calculate the average percentage of the students.
- b) Display the names of the students whose percentage is greater than 80
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

5) Create the table PRODUCT with the following fields and insert the values:

Field name	field type	field size
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal places

**Queries:**

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is “Kg”
- c) Select the records whose quantity is greater than 10 and less than or equal to 20
- d) Calculate the entire total amount by using sum operation
- e) Calculate the number of records whose unit price is greater than 50 with count operation

6. Create the table PAYROLL with the following fields and insert the values:

Field name	field type	field size
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

**Queries:**

- a) Up date the records to calculate the net pay.
- b) Arrange the records of employees in ascending order of their net pay
- c) Display the details of the employees whose department is: sales”
- d) Select the details of employees whose HRA $\geq$ 1000 and DA $\leq$ 900
- e) Select the records in descending order

7. Create a table route chart having following fields:

*routeidno number(3), routeno number(3), origin varchar(10), destination varchar(10), fair number(3), distance number(3), capacity number(3), code varchar(8)*

Perform the following queries:

- Insert into records
- Select all the records
- Select a particular record with origin cbe
- Select all the vehicles with capacity greater than 10
- Rename the table
- Delete a particular record with origin cbe and destination chennai
- Change the destination for a particular record
- Display those records that originate in cbe and terminate in chennai
- Update the table to set a distance between cbe and chennai to be 450
- Display only those records whose origin begins with c
- Alter the table to add a column time with datatype as long

8. Create two tables orderlist1&2 with the following fields:

*pno number(3),supplier varchar(15),pname varchar(10),qty number(3),city varchar(15)*

Perform the following queries:

- Insert the records
- Select part field in both tables using union without eliminating duplicate and with duplicate
- Select all the part from the table2 which are not present in table1
- Select a common part name from the two tables
- Update the table1 by setting the qty to 500 where pno and city are 101& chennai respectively
- Delete the records of shanthi from table2

9. Create two tables course & batch with following fields:

*COURSE:coursecodeno number(5),course name varchar(20), syllabus varchar(20)*

*BATCH:bcode number(5),coursecode number(5),starting date date, duration*

*number(3),coursefee number(10,2),net income number(10,2),expected income number(10,2)*

Perform the following queries:

- Insert the details for course and batch tables with 10 records
- Show the description of the two tables
- Select all the fields from course & batch tables
- Select all the fields from course & batch tables where coursecode=10
- Select all the fields from batch table where starting date=march 10<sup>th</sup>
- Select batch code from batch table where net income>50000
- Select course name, batch code & starting date from batch & course tables where course code in batch table and course code in course table are equal
- Select a syllabus from course where coursecode=5

10. Create a table publisher with fields:

*pcode varchar(5), pname varchar(15), pcity varchar(15), pstate varchar(15)*

Create table book with fields:

*bcode varchar(5), btitle varchar(15), pcode varchar(5), bprice number(5,2)*

Perform the following queries:

- Insert the records into the table publisher and book .
- Describe the structure of the tables.
- Show the details of the book with the title 'Basic of C Program'.
- Show the details of the books with price > 300.

- Show the details of the book with pname 'kalyani publishers'.
- Show the details of the book whose publisher city is 'Newyork'.
- Select the bcode, btitle, pcode and sort by bprice.
- Count the number of books of publisher 'Sultan chand'.
- Find the name of the publisher starts with 'S'.
- Select the bcode, title and price of books whose price>200 and <500.

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## C++

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1. Pay Roll calculation (Using simple program)
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a program to prepare a mark statement using necessary control statement.
4. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
5. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
6. Calculate Simple Interest and compound interest using inline functions.
7. Calculate Depreciation – by using constructors and Destructors
  
8. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
9. Write a c++ program to prepare cost sheet using inheritance
10. Write a program that will read a worker's name, department, designation and basic pay and then compute the net salary after withholding income tax.  
Gross salary = Basic+DA+HRA+CCA+Perks  
Net salary = Gross salary – income tax.  
The computation of perks depends on the level, while the income tax depends on the gross salary.

## Computer Application practical –II

### IV Semester Practical List (Visual Basic)

### Visual Basic

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1. Write a VB program to use Menu Editor for adding a picture and also increase, decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.

13. Program to create customer database and prepare report using Flex Grid control and common control.
  14. Program to create student database and prepare report using ADO control and common control.
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