

# **VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS)**

**College with Potential for Excellence  
(Re-accredited with 'A' grade by NAAC  
& Affiliated to Bharathiar University)  
Erode-12**



## **DEPARTMENT OF COMMERCE WITH ACCOUNTING AND FINANCE**

### **SYLLABUS (CBCS & OBE PATTERN)**

#### **2019-20 Batch and Onwards**

- Scheme of Examinations
- Credit Points
- Assessment Pattern
- Syllabus

## **DEPARTMENT OF COMMERCE WITH ACCOUNTING AND FINANCE**

### **VISION**

To impart quality education to build the students in laying their strong foundation on accounting and finance field and enable them to be globally competitive and socially responsible citizens with intrinsic values.

### **MISSION**

- To impart knowledge through student centric innovative teaching and learning process
- To provide nurturing and motivating environment to the students for exploring their full potential of the students
- To prepare the students to become skilled finance professionals with strong accounting knowledge
- To sharpen the analytical and decision making skills of the students
- To be the centre of excellence for creating holistic citizens imbued with ethical, moral and social values in diverse cultures

### **PROGRAMME EDUCATIONAL OBJECTIVES**

- To transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies
- To groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways
- To heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human beings
- To possess an excellent grounding in financial analysis
- To encourage the graduates to be technically and professionally sound in managing all spheres of business units

**Vellalar College for Women (Autonomous), Erode-12.**

**PROGRAMME OUTCOMES**

The programme aids the graduates to

- PO1 Emerge with competency in the subject of accounting and finance and apply knowledge to cater to the needs of Society / Employer / Institution / Enterprise
- PO2 Imbibe analytical/critical/logical/innovative thinking skills in the field of accounting, auditing, finance, marketing, law and economics
- PO3 Acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation and themselves
- PO4 Employ the knowledge on accounting fundamentals and specialization to find solutions for complex problems in business enterprises
- PO5 Appraise the multi dimensional business situations and assess the financial health of companies

**Department of Commerce with Accounting and Finance**

**Applicable to students admitted during the academic year 2019 – 2020 and onwards**

**Course Content and Scheme of Examinations (CBCS & OBE Pattern)**

**Semester I**

Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
I	Language – I	18TAMU101/ 18HINU101	Tamil /Hindi	6	3	25	75	100	3
II	Language – II	18ENHU101	English – I	6	3	25	75	100	3
III	Core	19AFUC101	Principles of Accountancy	6	3	25	75	100	4
		19AFUC102	Fundamentals of Law	5	3	25	75	100	3
	Allied –I	19AFUA101/ 19BIUA101	Business Economics*	5	3	25	75	100	5
IV	Foundation Course	18FOCU1ES	Environmental Studies	2	3	--	100	100	2

**Semester II**

I	Language – I	18TAMU202/ 18HINU202	Tamil /Hindi	6	3	25	75	100	3
II	Language – II	18ENHU202	English – II	6	3	25	75	100	3
III	Core	19AFUC203	Financial Accounting	6	3	25	75	100	4
		19AFUCP01	Computer Applications Practical I – MS Office	5	3	40	60	100	3
	Allied – II	19AFUA202/ 19BIUA202	Principles of Management*	5	3	25	75	100	5
IV	Value Education	18VEDU2HR	Value Education and Human Rights	2	3	--	100	100	2

V	Extension Activities	NCC/NSS/Physical Education/ Youth Red Cross/ Green Society/ Citizen Consumer Club/ Entrepreneurship Development Programme/ Enviro Club/ Bio diversity Club/ Vellichangal/ Red Ribbon Club/ Bio Health Club/ Women Empowerment Cell/ Photography Club/ Science Club/ Theatrical Skills/Digital Literacy Club						
* Common to B.Com with Accounting and Finance and B.Com (Banking and Insurance)								

SELF LEARNING PAPER (Optional)					
S.No.	Subject Code	Title of the Paper	Exam Duration Hrs	Max.Marks	Credits
1	19AFUSL01	Introduction to Online Commerce (Group-3)	3	100	5

**MOOCs Non-ranking Compulsory Credit Course for UG will be introduced from the Academic Year 2019-20 and Onwards.**

**Bloom's Taxonomy Based Assessment Pattern (2019-20)**  
**Components of CIA Marks**

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
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10	5	10	25
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**CIA (Theory)**

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory (MCQ -2, T/F – 2)	4 x 1 = 4	30
K2	B	Either / Or	2 x 5 = 10	
K2, K3	C	Open Choice (2 out of 3)	2 x 8 = 16	

**Model and End Semester Examination (Theory)**

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory (MCQ – 5, T/F – 5)	10 x 1 = 10	75
K2	B	Either / Or	5 x 5 = 25	
K2, K3	C	Open Choice (5 out of 8)	5 x 8 = 40	

**Assessment Pattern for Accountancy Courses**

**CIA**

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
19AFUC101	Principles of Accountancy	K1	A	Compulsory (MCQ -2, T/F – 2)	4 x 1 = 4	30
19AFUC203	Financial Accounting	K2	B	Either / Or	2 x 6 = 12	
		K2,K3	C	Open Choice (1 out of 2)	1 x 14 = 14	

**Model and End Semester Examination**

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
19AFUC101	Principles of Accountancy	K1	A	Compulsory (MCQ – 5, T/F – 5)	10 x 1 = 10	75
19AFUC203	Financial Accounting	K2	B	Either / Or	5 x 4 = 20	
		K2,K3	C	Open Choice (3 out of 5)	3 x 15 = 45	

**SELF LEARNING PAPER**

**Five Questions out of Eight**

**(5 × 20 = 100 marks)**

Atleast **One** question from each unit

## SEMESTER I

CODE	COURSE TITLE
19AFUC101	PRINCIPLES OF ACCOUNTANCY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

### Preamble

To develop the ability to use accounting concepts, principles and frameworks to analyze and effectively communicate information to a various beneficiaries

### Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Identify relevant principles in connection with an accounting transaction	K1, K2
CO2	Describe and illustrate the method of preparing trial balance and financial statements with adjustments	K2
CO3	Locate the difference between passbook and cashbook and prepare the bank reconciliation statement	K3
CO4	Understand the techniques in preparing consignment and joint venture accounts	K2,K3
CO5	Construct the financial statements for non-trading concerns	K3

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	M	S	M	M	S

S- Strong; M-Medium

## Syllabus

### UNIT I (18 Hrs.)

Introduction to Accounting – Methods of Accounting – Types of Accounting – Bases of Accounting - Accounting Concepts & Conventions - Journal – Ledger – Subsidiary Books – Rectification of Errors .

### UNIT II (19 Hrs.)

Reserves & Provisions – Trial Balance – Final Accounts of a Sole Trader with Adjustments.

### UNIT III (16 Hrs.)

Bank Reconciliation Statement – Average Due Date – Account Current.

### UNIT IV (19 Hrs.)

Accounting for Consignments and Joint Venture.

### UNIT V (18 Hrs.)

Accounts of Non-Profit Organisations – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

**Note: Distribution of Marks: 20% Theory, 80% Problems**

## Text Book

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 7 <sup>th</sup> Edition

## Reference Books

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	P.L.Mani, N.Vinayakam & K.L.Nagarajan	Principles of Accountancy	Eurasia Publishing House (Pvt.) Ltd., New Delhi	1975 1 <sup>st</sup> Edition Reprint 2013
2	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014 5 <sup>th</sup> Revised Edition
3	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	1972 1 <sup>st</sup> Edition Reprint 2009

## Web Resources

- <https://slideplayer.com/slide/9015334/>
- [https://www.tutorialspoint.com/financial\\_accounting/financial\\_accounting\\_joint\\_venture.htm](https://www.tutorialspoint.com/financial_accounting/financial_accounting_joint_venture.htm)
- <https://www.toppr.com/guides/principles-and-practices-of-accounting/bank-reconciliation-statement/intro-and-importance/>
- <https://www.slideshare.net/pradeepmalanada/financial-statement-of-non-profit>

## Pedagogy

Lecture, Chalk & Talk, Power Point Presentation, Quiz, Assignment, Seminar



## SEMESTER I

CODE	COURSE TITLE
19AFUC102	FUNDAMENTALS OF LAW

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

### Preamble

To understand the features, conceptual schemes and procedures of the various business laws

### Course Outcomes

On the successful completion of the Course, the students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Identify the fundamental legal principles behind contractual agreements	K1, K2
CO2	Analyze the complex problems in relation to the regulation of companies	K2
CO3	Equip the students with proper knowledge about the law of partnership	K1, K2
CO4	Understand the basic procedures for handling consumer disputes	K1
CO5	Construct and interpret appropriate contract for sale of goods and discover the defects of such imperfect contract	K1, K2

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	M	S	S	M	M
<b>CO5</b>	S	S	S	S	S

S-Strong M-Medium

## Syllabus

### UNIT I (15 Hrs.)

Law of Contract – Definition – Elements of a Valid Contract - Classification of Contract – Discharge of Contract – Remedies for breach of Contract.

### UNIT II (15 Hrs.)

Companies Act 2013 – Definition – Characteristics of a Company – Statutory Exceptions – Difference between Company and partnership – Kinds of Companies – Formation of a Company – Memorandum of Association and Articles of Association.

### UNIT III (15 Hrs.)

Law of Partnership – Definition – Characteristics of Partnership – Formation of Partnership – Partnership and Other Associations – Registration of Firms – Relations of Partner – Rights and Duties of Partner – Types of Partner – Reconstitution of a Firm – Dissolution of Firm.

### UNIT IV (15 Hrs.)

Consumer Protection Act– Definitions– Objects – Consumer Protection Council – The Central Consumer Protection Council – The State Consumer Protection Council – Consumers Disputes Redressal Agencies – District Forum – State Commission – National Commission.

### UNIT V (15 Hrs.)

Sale of Goods Act – Formation of Contract of Sale – Subject Matter of Contract of Sale – The Price – Conditions and Warranties – Distinction – Express and Implied Conditions and Warranties – Caveat Emptor – Rights of an Unpaid Seller.

## Text Book

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	N.D.Kapoor	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	2014 35 <sup>th</sup> Revised Edition

## Reference Books

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	R.S.N.Pillai & Bagavathi	Business Law	S.Chand & Co. Ltd., New Delhi	2016 1 <sup>st</sup> Edition (Reprint )
2	P.P.S.Gogna	A Text Book of Mercantile Law	S.Chand & Co. Ltd., New Delhi	2005 3 <sup>rd</sup> Revised Edition

## Web Resources

- <https://www.toppr.com/guides/business-law/>
- <http://www.mondaq.com/india/x/624830/Consumer+Trading+Unfair+Trading/The+Consumer+Protection+Law+In+India>

## Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

## SEMESTER I

CODE	COURSE TITLE
19AFUA101/ 19BIUA101	BUSINESS ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

### Preamble

To enrich the students knowledge on economic concepts and to apply in various forms of business

### Course Outcomes

On the successful completion of the Course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO 1	Familiarize with the basic concepts of Economics	K1
CO 2	Get an idea about the use of Utility Analysis in business	K2, K3
CO 3	Describe about Demand Analysis and Determinants of Supply	K2
CO 4	Acquire the knowledge on Production Function and Demand Forecasting	K2,K3
CO 5	Understand about the Price and Output determination of different markets	K2

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	M	S

S - Strong, M- Medium

## Syllabus

### UNIT I

**15 Hrs.**

Business Economics – Definition - Nature and Scope of Business Economics – Fundamentals, Concept and Methods – Objectives – Social Responsibilities of Business – Role and Responsibilities of Business economist.

### UNIT II

**20 Hrs.**

Consumer Behaviour : Utility Analysis - Concepts – Law of Diminishing Marginal Utility and its Importance - Law of Equimarginal Utility – Indifference Curve Analysis – MRS – Characteristics of Indifference Curves – Consumer’s Equilibrium – Consumer Surplus/ Marginal Rate of Substitution.

### UNIT III

**15Hrs.**

Demand Analysis: Law of Demand – Demand Determinants – Types of Demand – Demand Curve and its Slope – Elasticity of Demand – Types of Elasticity of Demand – Classification of Price Elasticity of Demand – Methods of Elasticity and its Importance – Supply and its Determinants.

### UNIT IV

**10 Hrs.**

Production Function: Law of Variable Proportion – Returns to Scale – ISO quant curve – Cost of Production – Cost Concepts - Short Run Cost – Long Run Cost Curves and Output – Demand Forecasting – Objectives – Types and Methods of Forecasting.

### UNIT V

**15 Hrs.**

Market : Characteristics and Size of Market – Time Element – Perfect Competition – Features – Equilibrium Price and Output – Determination under Perfect Competition – Monopoly and Price Output Determination – Monopolistic Competition – Features – Price and Output Determination in Short run and Long run – Oligopoly and its Features.

## Text Book

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Sankaran.S	Business Economics	Margham Publications, Chennai.	2012 Reprint

## Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Sankaran.S	Managerial Economics	Margham Publications, Chennai.	2015 Reprint
2	Thingan.M.L	Macro Economics	Vrindha Publications Private Ltd, New Delhi	2010 4 <sup>th</sup> Revised Edition Enlarged Edition
3	Sankaran.S	Economic Analysis	Margham Publications, Chennai.	2017 Reprint

## Web Resources

- <https://www.toppr.com>
- <http://www.economicsdiscussion.net>
- <https://www.mbaskool.com>
- <https://www.kullabs.com>
- <http://www.yourarticlelibrary.com>

## Pedagogy

- Lecture, Chalk &Talk, Power Point Presentations, Group Discussion, Assignment, Quiz, and Seminar.

## SEMESTER II

CODE	COURSE TITLE
19AFUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

### **Preamble**

To acquaint students with diverse accounting requirements in business organizational forms and situations

### **Course Outcomes**

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Summarize the purpose, methods and procedure of depreciating an asset	K2,K3
CO2	Drawing and understanding the preparation of branch and departmental accounting	K1,K2
CO3	Illustrate the practical accounting aspects of bill in various situations	K1, K3
CO4	Enumerate various methods of accounting for hire purchase transactions	K2
CO5	Understand the agreements and payment of royalty	K3

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	M	S	S	S	S
CO5	M	S	M	S	S

S- Strong; M-Medium;

## Syllabus

### UNIT I

(18 Hrs.)

Depreciation – Meaning – Causes – Objectives – Factors Influencing the Amount of Depreciation– Methods – Straight line – Written Down Value – Annuity – Sinking Fund – Insurance Policy Method – Machine Hour Rate – Depletion –Revaluation – Change in Method of Depreciation.

### UNIT II

(17 Hrs.)

Departmental Accounts - Transfer at Cost or Selling Price - Branch Accounts – Types of Branches- Debtors System – Stock & Debtors System (excluding foreign branches).

### UNIT III

(19 Hrs.)

Bill of Exchange - Accommodation Bills – Investment Accounts.

### UNIT IV

(19 Hrs.)

Hire Purchase and Instalment System – Hire Purchase Trading Account (including Stock & Debtors System).

### UNIT V

(17 Hrs.)

Royalty – Minimum Rent – Short workings- Recoupment – Sale of Goods on Approval or Return Basis.

**Note: Distribution of Marks: 20% Theory, 80% Problems**

## Text Book

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	T.S.Reddy & Dr.A.Murthy	Financial Accounting	Margham Publications, Chennai	2016 7 <sup>th</sup> Edition

## Reference Books

S.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	R.L.Gupta & M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	1972 1 <sup>st</sup> Edition Reprint 2009
2	S.P. Jain & K.L.Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	2014 5 <sup>th</sup> Revised Edition
3	M.C.Shukla, T.S.Grewal & S.C.Gupta	Advanced Accounts	S.Chand & Company Private Limited, New Delhi	2013 Revised Edition

## Web Resources

- <http://waytoea.weebly.com/chapter-3-departmental-and-branch-accounts.html>
- <https://sol.du.ac.in/mod/book/view.php?id=1561&chapterid=1548>
- [https://www.tutorialspoint.com/financial\\_accounting/financial\\_royalty\\_accounts.htm](https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm)

## Pedagogy

Lecture, Chalk & Talk, Power point Presentation, Quiz, Assignment

## SEMESTER II

CODE	COURSE TITLE
19AFUCP01	COMPUTER APPLICATIONS PRACTICAL I – MS OFFICE

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	75	3

### Preamble

To provide hands on use of Microsoft office applications

### Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Prepare a document in Microsoft word with formatting	K1
CO2	Write functions in Microsoft excel to perform basic calculations	K2
CO3	Create interactive and legible content presentation in Microsoft PowerPoint	K2
CO4	Build new database with related tables and manage the data in a table	K3

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	L	S
CO3	M	S	M	M	M
CO4	S	S	S	M	L

S- Strong; M-Medium; L-Low



## **Syllabus**

### **MS-WORD**

1. Type Chairman's Speech /Auditor's Report / Minutes / Agenda and perform the following operations:  
Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an Invitation for College Functions using Text Boxes and Clip Arts.
3. Design an Invoice and Account Sales by using Drawing Tool Bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:  
Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Change of Table Format.
5. Prepare a Shareholders Meeting Letter for 10 Members using Mail Merge Operation.
6. Prepare Bio- Data by using Wizard / Template.

### **MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
3. Draw the different types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit etc. of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:  
Introduction, Growth, Maturity, Saturation, Decline.

## **MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines NEWS of a popular TV channel. The Presentation should contain the following transactions:  
Top down, Bottom up, Zoom in and Zoom out  
The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by inserting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar / Lecture Presentation using animation effects and perform the following operations:  
Creation of different slides, changing background color, font color using word art.

## **MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following details:  
Employee id, Employee name, Date of birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three tables and each table must have at least two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and either in the Access table and create an invoice in form design view.
4. Create forms for the sample table ASSETS.
5. Create report for the PRODUCT database.

### **Pedagogy**

- Lecture and Demonstration

## SEMESTER II

CODE	COURSE TITLE
19AFUA202/ 19BIUA202	PRINCIPLES OF MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

### Preamble

To familiarize the graduates about the execution of managerial tasks of planning, organizing and controlling in a variety of circumstances

### Course Outcomes

On the successful completion of the Course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the evolution of management thought and evaluate alternative theories of management thought	K1,K2
CO2	Explore the impact of key environmental factors on planning and decision making	K3
CO3	Describe and compare the different models of organization in the context of the business environment	K2
CO4	Recognize the importance of employee motivation and its promotion.	K2,K3
CO5	Identify the role of communication and need for control within an organisation	K2

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S – Strong, M- Medium

## Syllabus

### UNIT I (16 Hrs.)

Nature and Scope of Management – Functions of Management – Scientific Management – Contribution by Henry Fayol.

### UNIT II (14 Hrs.)

Planning - Meaning, Nature and Importance of Planning – Steps in Planning – Forecasting – Decision Making - Process – Types of decision.

### UNIT III (16 Hrs.)

Organisation – Meaning, Nature and Importance – Types of Organisation – Span of Control – Delegation and Decentralisation.

### UNIT IV (15 Hrs.)

Staffing - Recruitment & Selection - Motivation – Meaning – Benefits – MBO - Maslows, Herzberg, McGregor theories.

### UNIT V (14 Hrs.)

Communication – Importance – Types – Barriers - Co-ordination – Principles of Co-ordination – Control – Steps in control – Essentials of Effective Control.

## Text Books

S.No.	Author	Title of the Book	Publisher	Year and Edition
1	Ramasamy .T	Principles of Management	Himalaya Publishing House, Mumbai.	2008 9 <sup>th</sup> Edition

## Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Dinkar Pagare	Business Management	Sultan Chand & Company Ltd., New Delhi.	1996 5 <sup>th</sup> Edition
2	Dr.Prasad L.M.	Principles and Practice of Management	Sultan Chand & Company Ltd., New Delhi.	2009 7 <sup>th</sup> Edition

## Web Resources

- <https://www.toppr.com/guides/business-studies/principles-of-management/concept-of-principles-of-management/>
- <https://www.toppr.com/guides/business-management-and-entrepreneurship/controlling-cs/control-process/>
- <https://study.com/academy/lesson/what-is-motivation-in-management-definition-process-types.html>

## Pedagogy

- Lecture, Chalk & Talk, PowerPoint Presentation and Assignment

CODE	COURSE TITLE
19AFUSL01	INTRODUCTION TO ONLINE COMMERCE

Category	CIA	ESE	L	T	P	Credit
Self-Learning Paper	-	100	-	-	-	5

### Preamble

To enumerate the components and roles of the electronic commerce environment

### Syllabus

#### UNIT I

E-commerce – Meaning – E-commerce Vs Traditional Commerce – Advantages – Disadvantages – Driving Forces of E-commerce – Models of E-commerce – B2B – B2C – C2B – C2C – B2E – B2G.

#### UNIT II

E-Marketing – Meaning – Advantages – E-Marketing Mix – Marketing Strategies. E-Advertising – Meaning – Types of E-Advertising.

#### UNIT III

E-Payment System – Meaning – Advantages – Disadvantages - Types – Debit Card – Credit Card – E-Cash – Electronic Wallet – Electronic Fund Transfer.

#### UNIT IV

Mobile Commerce – Meaning – Factors Drive M-commerce – Difference between E-commerce and M-commerce – Applications of M-commerce – Types of Mobile Payment - Advantages – Disadvantages.

#### UNIT V

Cyber Crimes – Meaning – Types of Cyber Crimes – Cyber Law – E- Governance Models – Cyber Law in India.

### Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Dr.K.Abirami Devi & Dr.M.Alagammai	E-Commerce	Margham Publications, Chennai	2013 1 <sup>st</sup> Edition (Reprint)
2	S V. Srinivasa Vallaban	E-Commerce	Vijay Nicole Imprints Private Limited, Chennai	-
3	Munesh Chandra Trivedi	Electronic Commerce A simplified approach	JAICO Publishing House, Chennai	2011 2 <sup>nd</sup> Edition

### Web Resources

- [http://cashlessindia.gov.in/digital\\_payment\\_methods.html](http://cashlessindia.gov.in/digital_payment_methods.html)
- <https://www.cyberlawsindia.net/>
- <https://searchmobilecomputing.techtarget.com/definition/m-commerce>