

PERIYAR UNIVERSITY

SALEM – 636 011

M. COM., CO-OPERATION

REGULATIONS AND SYLLABUS (CBCS PATTERN)

(With effect from the academic year 2008-2009)

PERIYAR UNIVERSITY, SALEM -11

M.COM. DEGREE IN CO-OPERATION (CBCS PATTERN) REGULATIONS

1. OBJECTIVES OF THE COURSE:

It is a two year post-graduate programme offered by Periyar University leading to M.Com., Degree in Co-operation under CBCS pattern. The broad objectives of the course are:

To provide opportunities to the students to develop professional skill in the field of modern management as applied to Co-operative organizations.

To provide them with opportunities to secure rural orientation and foster attitudes essential for the development into competent, efficient personnel, academicians and researchers in Co-operative management.

2. CONDITIONS FOR ADMISSION:

A Candidates who have passed any degree course in humanity of Periyar University or its applied colleges or the degree of any other university accepted by the syndicate as equivalent thereto, subject to such conditions as may be prescribed thereto, are eligible for admission to M.Com., (Co-operation) degree course. However preference will be given to those who have studied Co-operation or its related subjects in their degree course.

3. DURATION OF THE COURSE:

The M.Com (Co-operation) degree course shall consist of two academic years divided into four semesters. Each semester consist of 90 working days.

4. COURSE OF STUDY AND SCHEME OF EXAMINATION:

The course of study shall comprise instructions in the following subjects

according to the syllabus and books prescribed from time to time. The course

of study and the scheme of Examinations are as follows :

5.EXAMINATIONS:

The examination shall be three hours duration to each paper at the end of each semester. The candidates failing in any subject (s) will be permitted to appear for the failed subject(s) in the subsequent examinations. The practical examination for the course should be conducted at the end of Second Semester. The examination consists of Internal Assessment (IA) and Semester Examinations (SE).

Internal Assessment marks for theory papers are as follows:

$$\begin{array}{ccccccc} \text{Attendances} & + & \text{Assignment} & + & \text{Seminar} & + & \text{Test} \\ 5 \text{ Marks} & + & 5 \text{ Marks} & + & 5 \text{ Marks} & + & 10 \text{ Marks} = \\ \mathbf{25} \end{array}$$

The Internal Assessment marks (I.A) for attendance is to be computed as follows:

Attendance:

(percentage) 75 to 80, 81 to 85, 86 to 90 , 91 to 95,

Above 95

Marks : 1 Mark - 2 Marks - 3 Marks - 4 Marks - 5

Marks

First Semester -Core Paper -I

CO-OPERATIVE THOUGHT

UNIT-I

The concept of Co-operation: Evolution and analysis of Principles and values of

Co-operation – Approaches to Co-operation, Reformist, Institutional and Behavioral approaches

UNIT-II

Co-operative thought process: Pre-Rochdale thinkers: Robert Owen, Dr. William King, Charles Fourier, Louis Blane – Post – Rochdale thinkers: Raiffesian, Dr. Warbase, Fauquet, Charles Gide.

UNIT-III

Co-operation as an economic enterprise: Characteristics – Co-operation and factors of production – Co-operation and other forms of economic organisations: Capitalism and Socialism.

UNIT-IV

Sociology of Co-operation: Socio-cultural factors promoting or retarding Co-operative behaviour – Co-operation as a social movement – Informal Co-operatives – Social groups and Community – Co-operatives as an agent for social changes.

UNIT-V

Co-operative development model – Self help and State aid models – Federal and Unitary models – Integrated models – Limited and unlimited liability models

Co-operation as an economic sector – New Generation Co-operatives.

REFERENCE BOOKS:

1. Dubashi P.R., Principles and Philosophy of Co-operation, V.L.Metha, National Institute of Co-operative Management, Pune 1970.
2. Ian Mac Pherson : Co-operative Principles for the 21st Century, ICA Geneva, 1995.
3. Krishnaswami O.R and Kulandaisamy, V: Theory of Co-operation – Concept and Analysis, Arudra Academy, Coimbatore-7, 1993.
4. Krishnaswamy O.R and : Fundamental of Co-operation, S.Chand & Company Ltd, New Delhi 1978.
5. Paul Lambert : Studies in Social Philosophy of Co-operation, Co-operative Union Ltd, Manchester, 1963.
6. Rajagopalan, R., Rediscovering Co-operation (vol.I) IRMA, Anand, 1996.
7. Mathur B.S., Co-operation in India,

CO-OPERATIVE FINANCE AND BANKING

UNIT-I

Co-operative Credit : Evolution and structure of Co-operative credit institutions – Federal Vs Unitary Structure – Primary Agricultural Co-operative Banks : Functions – Management – Problems – Recent trends.

UNIT-II

District Central Co-operative Banks, State Apex Co-operative Bank: their constitution and management functions – loans and advances – Deposit mobilization – types and salient features of deposits – problems and suggestions – latest trends – deposit insurance scheme, NABARD – Constitution, Management and Functions – Its role in Co-operative finance.

Long term Credit: Nature and features – Need for separate agency – Primary Agricultural Rural Development Banks – Organization – Sources of finance – Loan sanctioning procedure – Recovery management – Non-farm sector lending.

State Agricultural Rural Development Banks : Objectives raising funds – Issue of debentures.

UNIT-III

Non – Agricultural Credit: Urban Co-operative Banks – Employee Co-operative credit societies – Industrial Co-operative Banks – their constitution objectives, functions and management.

UNIT-IV

Banking: Meaning and definitions – Functions of banks – customers: meaning and definition – Relationship between Banker and customer – Various types of customers; Minors, Married woman, Hindu Joint Family.

UNIT-V

Credit Instruments: Cheques, bill of exchange, Promissory Notes, Credit Cards, other forms of credit instruments – their salient features – difference between them

REFERENCE BOOKS

1. Choby B.N., Co-operative Banking in India, Asia Publishing House, Bombay 1968.
2. Nakkiran S & John Winfred, Co-operative banking in India, Coimbatore Rainbow Publications, 1988.
- 3 Mathur B.S., Co-operation in India, Sahitya Bhavan, Agra 1989.
4. R.D. Bedi, Principles and Practice, Sultan Chand & Sons, New Delhi 1992.
5. Varshney, Banking Theory and Practice, Vikas Publishing House, New Delhi.

First Semester -Core Paper -III

PRODUCTION, TRADE AND SERVICE CO-OPERATIVES

UNIT-I

Co-operative Marketing : Importance, Working, progress and problems of A) Primary Co-operative marketing societies b) State Level Marketing Federations C) National Agricultural Co-operative Marketing Federation (NAFED) – Linking of credit with Marketing – Role of NCDC in development of Co-operative Marketing – Committee on Co-operative Marketing (Dantwala)- Co-operative processing – Need and importance –

working and functions-Problems and Prospects of Co-operative sugar factories and co-operative spinning mills.

UNIT-II

Consumers Co-operatives : Need and importance – structure – Working of Primary / Central / Apex Consumers Co-operatives – Purchase policy, Price policy, Sale policy, Personnel Policy, Super Markets- Role in Public Distribution System – Role in Controlling price – Problems and suggestions.

UNIT-III

Industrial Co-operatives : Important types – Khadi and Village Industries Board – Small scale Industrial Co-operatives – their constitution working and source of finance – Assistances from Government / NABARD/ and other bodies – Problems, Weavers Co-operatives; Structure constitution and working – sources of fund – assistance from Government/Apex Societies – Special schemes.

UNIT-IV

Dairy Co-operatives: Importance, Structure and Pattern – Working and functions – schemes – Latest trends – Co-operative farming societies: Origin and development – types – Problems and prospects in India.

UNIT-V

Miscellaneous Co-operatives: Origin growth and working of Fisheries Co-operatives,
Labour Co-operatives, Rural electrification Co-operatives and Lift irrigation societies.

REFERENCE BOOKS:

1. Bedi. R.A., Theory, History and Practice of Co-operation, International Publishing House, Meerut, 1981.
2. Hajela, T.N., Principles Problems and Practice of Co-operation, Konark Publishing house 1994.
3. Kulandaisamy, V., Co-operative Dairying in India, Rainbow Publications, Coimbatore.1986.
4. Mathur B.S., Co-operation in India, Sahitya Bhavan, Agra 1989.
5. Mathur B.S. Co-operative Marketing in India, Pitaliya PUstak Bhandar, Jaipur .1975.
6. Reddy T.S. & H.Hampanna, Essays on Consumer Co-operatives, Ariana Publishers & Distributors, New Delhi, 1990.

First Semester -Core Paper -IV

ADVANCED CO-OPERATIVE MANAGEMENT

UNIT-I

Co-operative Management: Values and goals – Professionalisation of Co-operative management – Balancing of Co-operative character and economic viability – balancing of democratic control and business efficiency.

UNIT-II

Systems Approach – Meaning – Systems approach to Co-operative management, Management by Objectives (MBO) – Concept, Meaning, Importance, Characteristics of M.B.O – Management by objectives in Co-operative organizations.

UNIT-III

Decision Making – Meaning – New approaches to decision making – Risk analysis – Decision tree – Contingency analysis – Strategic management – Competitive environment and Co-operatives – Competitive strategies – 12 grand strategies – Alternative choices – SWOT analysis.

UNIT-IV

Control Techniques: Importance – Various control techniques – Budgetary control – Zero base budgeting – Programme budgeting – Operations research technique. Human resource Audit.

UNIT-V

Criteria for judging the operational efficiency of Co-operatives - Indicators of efficiency – Membership coverage, resource mobilization – Minimization of cost of capital – Maximization of return on investments – Capacity utilization – Inventory management – productivity and profitability – Management audit – Social audit – Administrative audit.

REFERENCE BOOKS

1. Kamat, G.S. New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi . 1987.
2. Krishnaswamy, O.R., Co-operative Democracy in Action, Somaiya Publishing House, Mumbai, 1976.
3. Nakkiran S., A.Treatise on Co-operative Management, Rainbow Publications, Coimbatore,. 1991.
4. Sah, A.K. Professional, Management for the Co-operatives, Vikas Publishing House, New Delhi. 1984.
5. Shah, Tushaar, Catalysing Co-operation, Sage Publications, New Delhi, 1996.

6. Shah, Tushaar, Making Farmer's Co-operative work, Sage Publications New Delhi 1995.

7. Sinha, S.K. & R R. Sahaya Management of Co-operative Enterprises, NCCT, New Delhi 1981.

First Semester - Elective Paper -I
MANAGERIAL ECONOMICS

UNIT-I

Definition and Scope of Managerial Economics – Managerial Economics and other allied disciplines, Significance, Role of Managerial Economics.

UNIT-II

Demand Analysis : Demand Theory : Prices and income elasticities of demand other elasticities : Demand forecasting; Demand analysis by means of indifference curves, direct and indirect methods; production function, economics of scale; laws of returns; Isoquant analysis; input, output analysis, Managerial uses of production function – supply forecasting techniques.

UNIT-III

Cost Analysis: Cost concepts: Long run and short run costs, cost price output; cost and size of plant, cost benefits analysis; Break-Even analysis; role of selling costs and product differentiation.

UNIT-IV

Pricing of Products: Pricing Policies, pricing under competition, monopoly oligopoly and duopoly and monopolistic competition – price

discrimination – pricing methods; the impact of taxes on prices;
Government regulations of prices; rationing and dual pricing.

UNIT-V

The Concept of profit: Functions, measurement of forecasting of profit; functions in the private and public sector, profit maximisation under competitive conditions, equilibrium of the firm in the short run and long run, profit planning, concept and main features, capital budgeting, concept and the uses.

REFERENCE BOOKS

1. Floyed E.Gills : Managerial Economics
2. Joel Dean : Managerial Economics
3. Hague D.C. Managerial Economics
4. Haynes, Mote & Paul : Managerial Economics
5. Varshney R.L & Maheswaru K.L. Managerial Economics
6. Byran Lowas and John R.Sparkes : Managerial Economics
7. Sankaran : Managerial Economics
8. V.G. Mantar and K.Sreedharan Pillai : Business and Managerial Economics
9. Habib M.Rahman : Managerial Economics

Second Semester – Core Paper – V

FINANCIAL AND CO-OPERATIVE ACCOUNTS

UNIT-I

Accounting principles and concepts: Double entry book – keeping – Definition, objects, Rules of Journalizing – Kind of Account – Subsidiary books and their use, different types of Cash books (Problems) – Bank Reconciliation statements

(Problems)

UNIT-II

Journal and Ledger – Trial balance, Trading, Manufacturing and Profit and Loss Account – Balance Sheet (Problems)

UNIT-III

Accounts of Non- Trading Concerns: Capital and Revenue items of income and expenditure and Receipt and Payment Account- Income and Expenditure Account – Balance Sheet (Problems)

UNIT-IV

Co-operative Account Keeping – Meaning & Significance- Difference between

Co-operative Account keeping and double entry system. Day book – Meaning, types – Improved system of Day book (Problems) Difference between Day book and Cash Book. General Ledger – Meaning, Posting, Preparation of statement of Receipt and Payment – Difference between Trial Balance and Statements of Receipts and Payments.

UNIT-V

Final Accounts: Objectives and uses – Net profit distribution – Legal provisions relating Net-Profit -Branch Account – Branch Control.

REFERENCE BOOKS

1. T.S Grawal : Double Entry Book – Keeping.
2. Dr.S.P. Gupta : Management Accounting.
3. Dr.S.N.Maheswari : Management Accounting
4. Khan and Jain : Financial Management
5. I.M. Pandey : Financial Management.

Second Semester – Core Paper – VI
CO-OPERATIVE LEGAL SYSTEM

UNIT-I

History of Co-operative Law in our country – Pre – Independence, Post Independence, The Need for special law for Co-operatives – Democratic control system in Co-operatives – Effect of Co-operative law on Co-operative management.

UNIT-II

Tamil nadu Co-operative societies Act, 1983 and Rules, Amendment of Bye-Law – Registration – Qualifications of members and their rights and liabilities. Management of registered societies – Properties and funds of registered societies – Paid officers and servants of societies.

UNIT-III

Audit, Inquiry, Inspection: Investigation, Surcharge and supervision – settlement of disputes – winding up and cancellation of registration of registered societies – Execution of decrees, decision, awards and orders – Appeals, Revision and Review – Liquidation of Societies.

UNIT-IV

Indian Contract Act, 1872 – (Section 1-75 only) Nature of contract – essential Elements – Kinds – Offer and Acceptance – Consideration – Capacity of Parties – Free consent – Legality of object and consideration – Void agreements – contingent contracts performances of contracts – Discharges of contracts remedies for Breach of contracts – Quasi contracts.

UNIT-V

Transfer of Property Act – Sections, 3,5,54,58,59,73, 78 – Indian Limitation Act – General Provisions.

REFERENCE BOOKS

1. Calvert, The Law and Principles of Co-operation.
2. Govt. of India, Report of the Committee on Co-operative Lane.
3. Tamil nadu Co-operative Union – Tamil nadu Co-operative Societies Act, 1983.
4. Govt. of Tamil nadu, Tamilnadu Co-operative Societies Rules, 1988.
5. Planning Commission, Model Co-operative Societies Act, 1991.

Second Semester – Core Paper – VII

RESEARCH METHODOLOGY & STATISTICAL ANALYSIS

UNIT-I

Research : Meaning, Characteristics of Social Research, Identification of Research problems, Use of Library, reference, Reading and documentation, Types of research -Fundamental research, Applied research, Action Research and Evaluation Research methods of Research – Historical research – Descriptive research – Survey Research – Case study – Experimental research.

UNIT-II

Tools and Techniques of Research: observation- Interview – schedule and Questionnaire Scaling techniques – Planning a research project: Review of literature - Selection and formulation of a problem – hypothesis – research design.

UNIT-III

Sampling: Types of sampling – Collection of data – Transcription – tabulation – analysis and interpretation of data – Report writing. Technique of preparing cases materials in Co-operatives management.

UNIT-IV

Statistical analysis: Definition, Characteristics, limitations and uses of statistics Statistical methods – frequency distribution – diagrammatic representation of statistical data. Average : Mean, Median, Mode, - Measuring dispersion – Mean deviation, standard deviation, quartile deviation, Lorenz curve Co-efficient of variation, use of computer for data processing – SPSS.

UNIT-V

Correlation : Meaning, types, Karl Pearson's Co-efficient of correlation and Rank order method Regression – Meaning, regression lines, Regression equations, time series; Meaning – uses, moving average method of least square (Xerox Index numbers – Meaning, uses, problems in construction, weighted and un weighted Index numbers)

REFERENCE BOOKS

1. Young Pauline. V. Scientific Social Surveys and Research.
2. Goods and Hatt : Methods of Social Research
3. Sri Ramakrishna Mission vidyalaya : Handbook of Research methods.
4. Krishnaswami O.R Research Methods in Social Science.
5. Kothari. Research Methods.
6. Gupta C.B. An Introduction to Statistical Methods.

Second Semester – Core Paper – VIII

PRACTICAL TRAINING - (Phase I & II)

Objects of Practical Training:

1. To Impart practical knowledge of the management and working of various types of agricultural and Non-Agricultural Co-operative Institutions and rural enterprises.
2. To develop among the PG students managerial leadership, initiative and motivation to adopt Co-operative Management practice relevant to Co-operatives and Rural enterprises.

The first phase of training will be visits to and observation study of various types of district level Co-operatives furnished below. The training should be given under the guidance and supervision of the Lecturer in Co-operation who should accompany the students. The students should maintain a systematic record for practical training. Practical managerial knowledge is to be learned from the following field/ institution works.

District Level Institutions:

1. District Central Co-operative Bank
2. Wholesale Stores
3. Milk Union at the District Level.
4. District Co-operative Union
5. Circle DR Office and JR Office
6. Urban Co-operative Bank
7. Agro Processing Units

The Students are also to be sent for studying the working of any five following

Apex Level, Co-operative Institutions and the branches/ Regional Office of National Level federations during Second Semester.

A.Apex Level

1. Tamil Nadu Apex Co-operative Bank
2. Tamil Nadu Co-operative Agricultural and Rural Development Bank
3. Tamil Nadu Housing Societies Federation
4. Tamil Nadu Co-operative Union
5. Tamil Nadu Co-operative Marketing Federation
6. Tamil Nadu Handloom Weavers Co-operative Society
7. Any Other State Level Federation
8. Agro Industrial Co-operation
9. South India Producers Association (SIPA)

B.National Level

1. Office / Branches of various national level Co-operative Institutions functioning at the State Headquarters.

Internal Marks awarded - 25 (Phase 1 and Phase 2)

Evaluation (1 Phase – 35 marks)

Evaluation of practical training will be done by the HOD of Co-operation and Lecturer in charge of Practical training on the basis of practical training records maintained by the students and Viva-Voce (20 Marks for records and 15 Marks for Viva-Voce)

Second Phase of Training (Internship)

The Students are to be assigned with the internship training for a period of two weeks during the second semester – For this purpose students will be divided into batches. The Lecturer in –charge may check their work by making surprise visits.

Any two of the following types of Co-operative Institutions may be selected for internship:-

1. District Central Co-operative Bank / Urban Bank
2. Whole Sale Stores / Super Market
3. Spinning Mill / Sugar Mills / Tea Factories and other Agro – Processing Co-operatives
4. Large Sized Primaries including FSS and Marketing Societies District Level Milk Union.
5. Any Large / Medium Sized private sector rural Enterprises.

Evaluation (II Phase 40 Marks)

Evaluation of the II Phase Practical Training (Internship) will be done by two Examiners (One Internal and Other External) appointed by the Controller of Examinations Government Arts College (Autonomous) Salem -7 on the basis of internship report submitted by the students and Viva-Voce (20 marks for report and 20 Marks for Viva-Voce) On the whole the marks for practical training is 75. Marks for Phase I =35; Marks for II Phase =40.

Third Semester Core Paper - XI

ORGANISATION THEORY AND BEHAVIOUR

UNIT-I

Organization : Concept of organization – Evolution – Theories of organizations, classical behavioral and modern theories – Organizational behaviour - meaning and importance – systems approach to the study of OB – Hawthorne studies.

UNIT-II

Basic Psychological Process – Abilities – Attitudes and Values, learning – theories and applications – Factors influencing perception – Personality Theories : Psycho-Analytic Theory, Trait Theory – Behaviour modification.

UNIT-III

Motivation theories : Maslow's Need Hierarchy, Herzberg two factor theory, Expectancy theory – Foundation of group Dynamics – Definition, classification, stages of group development. Groups decision making.

UNIT-IV

Leadership : Nature, Type of leadership, theories of leadership – Informal leaders – Inter personal communication, Conflict – Nature , Types, sources of conflict – Conflict resolution – Co-operatives / Collective behaviour.

UNIT-V

Organizational change and Development, Organizational culture, organizational Effectiveness, stress management – Organizational climate – socio – cultural environment of Co-operative organizations.

REFERENCE BOOKS

1. Keith Davis : Human Behaviour at work, Ta McGraw hill, Publishing Company , New Delhi, 1993.
2. Luthans Fred : Organisational Behaviour, Mc Graw Hill, Inc, New Delhi 1992.
3. Udai Pareek : Organizational Behaviour Process, Rawat Publication; Jaipur 1988.
4. Uma Sekaran : Organizational Behaviour
5. L.M.Prasad : Organisaional Behaviou,. Sultan Chand & sons , New Delhi 1994.

Third Semester – Core Paper – X

COST AND MANAGEMENT ACCOUNTS

UNIT-I

Cost Accounting – Meaning – objectives Importance and scope – comparison of cost accounts with financial accounts – elements of cost – cost sheet – tender.

UNIT-II

Materials – Methods of pricing – FIFO LIFO and average cost methods, Methods of costing – Methods of costing Job cost and process cost (Problems)

UNIT-III

Management accounting – concept objectives, scope, functions and limitations – difference between management account and financial account – Ratio analysis.

UNIT-IV

Marginal costing – Break even analysis – cost volume profit analysis
advantages and limitation of marginal costing – marginal costing
absorption costing – Budget and Budgetary controls – Types of Budgets.

UNIT-V

Cash flow and fund flow analysis.

REFERENCE BOOKS

1. Dr.S.P.Gupta : Management Accounting
2. Dr.S.N.Maheswari : Management Accounting
3. Khan and Jain : Financial Management
4. I.M.Pandey : Financial Management.

Third Semester – Core Paper – XI

MANAGEMENT INFORMATION SYSTEM

UNIT-I

MIS : Meaning – Role of MIS – System approach – MIS function in an organization – MIS organization Information system for decision making – Levels of Management and information needs of management – Types of information system – Process of generation of information.

UNIT-II

DBMS : Components – Concept of entity and relationships – Data dictionary – SQL & other related concepts – Uses of Computer Data works – Types of Networks – Data Communication.

UNIT-III

Basics of Computers : Computer fundamentals : Organization and components of a computer, Computer Hardware : CPU , Memory, Disk Drives, Input Output devices, Key board, Mouse and VDU; Computer

peripherals like printers, scanner, digitizer etc, computer Hardware,
Computer software – operating system, application software and packages.

UNIT-IV

Personal computer: PC and its main components, Hardware configuration, CPU and clock speed, RAM and Secondary storage device, other peripherals used with PC; factors influencing PC performances.

UNIT-V

Modern Information Technology : Basic idea of local area Network (LAN) and wide Area Network (WAN); E-mail ; Internet technologies, access devices; concept of a world wide web and internet technologies, access devices; concept of a word wide web and internet browsing programming languages ; DOS, Windows, Windows Explore, Print Manager, Control Panel, Paint Brush, Calculator, Desk Top, My computer Setting, Find, Run. Unix.

REFERENCE BOOKS

1. Data, C.J : An Introduction to Database Systems , Addison Wesley, Massachusoffs.
2. Dinener, Sheila, S. Micro Soft Office, Professional for Windows as Instant Reference BPB Publications, Delhi.
3. Manifold, Ron. The Compact Guide to Micro Office : BPB Publication, New Dlehi.
4. Norton Peter : Working wtih IBM-PC, DPB, Publications, Delhi.
5. O’Brain, J.A : Management Information systems, Tat Mc Graw Hill, New Delhi.
6. Uliman J.O. Principles of Database Systems , Galgotia Publications, New Delhi,

7. Robert, G.Murdick, Joel E.Ross : Information system for modern management, Prentice Hall of India, New Delhi.
8. Rajaraman, V.Fundamentals of Computers, Prentice Hall, New Delhi.
9. Schied, F.Theory and Problems of Computers and Programming, McGraw Hill, New Delhi,

Third Semester – Elective Paper – III

RURAL SOCIAL AND ECONOMIC SYSTEM

UNIT-I

Rural Social System: Social, economic, political and educational system and their effect on rural life – Rural Sociology, Caste – community – social change – social mobilization and rural leadership.

UNIT-II

Indian Economy – India after independence – Salient features and trends – Agriculture in India – Problems and prospects – Land reforms – Land use patterns – Crop pattern – Productivity – Common property Resource (CPR) and Joint Forest Management – Recent trends in agriculture and Economic development.

UNIT-III

Demography – Population growth – Unemployment – Social environment and their impact on agricultural development, Workforce participation in agriculture – Child labour – Bonded labour – Unorganized labour – An employment oriented rural growth strategy.

UNIT-IV

Nature and dimension of Rural poverty in India – Employment – Planning for the rural poor – Poverty eradication programme (for the rural people)

UNIT-V

Organizations for Rural Development : Rural Local Self Governments – Panchayat Raj Institutions – Government agencies, Non governmental agencies – Local self governments – Role of Panchayat Raj Institutions – NGO's and Co-operatives in rural development, Participatory development in rural enterprises.

REFERENCE BOOKS

1. T.Mathew : Agricultural Development
2. P.N.Dhar : Rural Industries
3. V.B Singh : Rural Labour in India
4. Dr.V.K.R.V Rao : agricultural trends in India
5. C.B.Memoria : Rural Economics

Third Semester – Elective Paper – IV

E-COMMERCE (TALLY)

UNIT-I

Basic Accounts – Book keeping – Definition , Objectives, Advantages – Types of accounts – Rules for Journalizing – Journal – Ledger posting – Trial Balance – Final Account.

UNIT-II

Introduction of Tally – Tally versions company creation – Ledger creation – Single ledger creation, Multi ledger creation, Group creation.

UNIT-III

Accounting Vouchers – Voucher entry transactions – Tally function keys.

UNIT-IV

Accounts Reporting – Day book – Trial balance – Profit and loss account – Balance sheet – Ratio analysis.

UNIT-V

Tally advance features – cash flow, Funds flow – Bank reconciliation – VAT introduction.

REFERENCE BOOKS

1. Tally – Power of simplicity, Tally solutions private Ltd., Bangalore 2002.

Fourth Semester – Core Paper – XII

MARKETING MANAGEMENT

UNIT-I

Need and Scope of Marketing – Definition, Meaning, features and Objectives. Modern Marketing concepts, Marketing environment, Marketing of Consumer and Industrial product, social marketing, Functions of Marketing Management.

UNIT-II

Market Forecasting - Marketing Research – Meaning and Scope – Objectives and Functions– Future of Marketing research motivation Research – Marketing information system – Consumer marketing – product planning and development - product policy decisions – product line and product mix – concept of product life cycle - market integration – product and Branding strategies.

UNIT-III

Pricing systems – role of pricing – Objectives – Procedure for Price Determination – Basic methods of price setting. Promotional Activities, Need and importance – Promotional mix – sales promotion - methods of Sale promotion – Advertising Functions and Objectives – Media of Advertising – Personal selling process.

UNIT-IV

Management of Physical Distribution : Meaning – importance – objectives – Systems – Physical distribution Cost Analysis – Sales Management – Objectives – Establishment of Sales policies – Sales organization structure – marketing control – sales cost and profit analysis.

UNIT-V

Rural Marketing : Special Features – Regulated Markets – Functions and Operations – Marketing of Agricultural goods – Features – Problems – Types of Agricultural Marketing in India. Globalization and consumerism - Co-operative Marketing : Objectives, Need – Functions – Features – Problems & Remedial Measures – Operation Methods – Future of Co-operative Marketing.

REFERENCE BOOKS

1. Philip Kotler : Marketing Management'
2. Still Candiff & Goani : Sales Management
3. R.S. Pillai & Mrs. Bagavathi : Marketing
4. William J. Stanton : Fundamentals of Marketing
5. Sharlekar : Marketing Management
6. J.C. Gandhi : Marketing
7. Rustom S. Davar : Modern
8. G.S. Kamat : Co-operative Marketing

9. Ramasamy V.S and Numkumari : Marketing Management.

Fourth Semester – Core Paper – XIII

HUMAN RESOURCES MANAGEMENT

UNIT-I

Human Resources Management: Importance – Objectives – Organization structure – Functions and role of H.R Manager – Approaches to HRM.

UNIT-II

Human Resource Planning : Manpower planning – Job analysis – job description – job specification – job evaluation – personnel problems – Absenteeism and labour turnover – job satisfaction and morale.

UNIT-III

Recruitment and selection – problem – Recruitment policy – factors affecting recruitment – steps in recruitment process – source of recruitment – methods of selection process.

UNIT-IV

Employee Training : Training and development – Need for training – steps in training programme – training methods – promotion – transfer – performance appraisal – aptitude and traits.

UNIT-V

Industrial Relations: Concept, Workers participation in management – working conditions and Welfare of workers – Industrial Relations – Collective bargaining – Trade Unions – Grievance Redressal, Dispute Resolutions, Relevant provision of industrial Dispute Act and Labour Laws concerning Welfare measures.

REFERENCE BOOKS

1. Aswathappa K Human Resource and Personnel Management ,

- Tata McGraw Hill, 1997.
2. Garry Dessler : Human Resources Management
 3. P.C. Tripathi : Personnel Management and Industrial Relations
 4. C.B. Memoria : Personnel Management
 5. Pramod Varma : Labour Economics and Industrial Relations
 6. Monappa A. & Saiyadaian M. Personnel Management, Tata Mc.Graw Hill, 1966.
 7. K.V.Rao : Investment in Human Resources.

Fourth Semester – Core Paper – XIV

FINANCIAL MANAGEMENT

UNIT-I

Objectives and functions of Financial Management – Role of Financial Management in Co-operatives – Risk return relationship – Indian financial system – Legal, Regulatory and Supervisory frame work – Securities market.

UNIT-II

Capital Budgeting – Methods of appraisal – Criteria for evaluation – Capital Rationing – Risk Analysis in Capital budgeting – Sources of long term finance.

UNIT-III

Cost of Capital – Computation for each source of finance and weighted average cost of capital – EBIT – EPS analysis – Operating leverage – Financial leverage – Dividend policy and share valuation.

UNIT-IV

Capital Structure Theory – Net income approach – Net operating income approach – MM Approach – Dividend policy – Types of dividend policy – Dividends policy and share valuation.

UNIT-V

concept of working capital : Working capital policies – Factors affecting working capital - Estimation of working capital requirements – Regulation of Bank credit to industry – Recent issues and recommendations- Capital adequacy, Non-performing Assets.

REFERENCE BOOKS

1. James C.Van Home, Financial Management and Policy, Prentice Hall of India Pvt Ltd. New Delhi, 1994.
2. John J.Hampton, Financial Decision making – Concepts, Problems and Cases, Prentice Hall of India Pvt Ltd., New Delhi 1994.
3. Pandey I.M. Financial management, Vikas Publishing, New Delhi 1993.
4. Prasana Chandra, Financial Management, Theory and practice, Tata Mc Graw Hill Publications Company Ltd., New Delhi. 1994.
5. Richard A.Brealey & Stewart C. Myers, Principles of Corporate Finance, McGraw Hill Book Company, New York 1998.

Fourth Semester – Core Paper – XV

PROJECT (DISSERTATION + VIVA VOICE)

The thesis topics may be assigned to the students at the end of the Second Semester with a time schedule for various stages for work. They may collect data during the semester vacations. The theme selected by each student for the thesis should pertain to Co-operative Institutions or Filed Investigation / Study relating to a Problems / Issues pertaining to C-operation or Rural Enterprises Management. Each Candidate should submit the first 2 Copies of dissertation as per guidelines through the Head of the Department of Co-operation to the Controller of Examinations. The

thesis will be evaluated and Viva-Voce test will be conducted for 160
Marks based on the Criteria evolved. (Thesis: 160, Viva: 40), The Average
Marks of the Internal examiners (Supervisors) and the external examiner
will be taken as the final mark for dissertation Viva-Voce.