Syllabus for

B.COM. CO-OPERATION

( SEMESTER PATTERN )
( For Candidates admitted in the Colleges affiliated to Periyar University from 2017 - 2018 onwards )
REGULATIONS

1. OBJECTIVES OF THE COURSE:

The objectives of the B.Com., Co-operation degree course are given under:

To enable the students to acquire knowledge and skill in Co-operation and Management.

To enhance the professional skill and talents of the students to manage the Challenges of Co-operative Institutions and allied enterprises.

2. CONDITIONS FOR ADMISSION:

A candidate who has passed Higher Secondary course in commerce stream under the Higher secondary Board of Examination, Tamil Nadu or as per norms set by the Government of Tamil Nadu are eligible for admission into B.Com. Co-operation Degree.

3. DURATION OF THE COURSE:

The Course of the degree of B.Com, in Co-operation shall be based on semester pattern. The course shall consist of six semesters over a period of three academic years.

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 theory 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 each failed subject (s) in the subsequent examination. The practical examination for the course should be conducted at the end of Fourth and Fifth Semester. The examination consists of Internal Assessment (IA) and Semester Examinations (SE).
Internal Assessment Marks for Theory papers are as follows:

Attendance+Assignment+Test
5 Marks+10 Marks+10 Marks= 25 Marks

For Attendance : 75 to 80, 81 to 85, 86 to 90, 91 to 95, Above 95
1 Mark - 2 Marks - 3 Marks - 4 Marks - 5 Marks

For Assignments- 10 Marks

For Test - 10 Marks (Average of test marks)

PASSING MINIMUM:

A candidate shall be declared to have passed the examination if he/she secures not less than 40% of the marks in the Semester Examination and Continuous Assessment in each paper. The Candidate should get minimum 40% marks in S.E. as well as minimum 40% marks in I.A. i.e. minimum of 30 Marks in S.E. and minimum of 10 Marks in I.A.

For practical paper a minimum of 40 marks out of 100 marks (C.A.+S.E.) in the Viva -Voce examination and the record notebook taken together is required to pass the examination. There is no passing minimum for the record notebook. However submission of a record notebook is a must. For practical paper the distribution of mark is as follows: IA 40 Marks + Practical Record 30 + Viva - Voce Exam 30 = 100 Marks.

6. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of the aggregate marks in the whole examination shall be declared to have passed the examination in First class. Candidates who secured marks between 50 and 59 percentages shall be declared to have passed the examination in Second class and others who secured marks between 40 to 49 percentages shall be declared to have passed the examination with Third class.

Candidates who obtain 75% and above in the aggregate shall be deemed to have passed the examination in First class with Distinction, provided they pass all the examinations prescribed for the course at the first appearance.
Candidates, who pass all the examinations prescribed for the course in the first instance and within a period of three academic years from the year of admission to the course, are eligible for Ranking.

7. **MAXIMUM DURATION FOR THE COMPLETION OF THE COURSE:**

The maximum duration for completion of the UG program shall not exceed six semesters.

8. **COMMENCEMENT OF THE REGULATION:**

These regulations shall take effect from the academic year 2017-2018, i.e., for students who are to be admitted to the first year of the course during the academic year 2017-2018 and thereafter.
## COURSE STRUCTURE

<table>
<thead>
<tr>
<th>PART</th>
<th>COURSE CODE</th>
<th>TITLE OF THE COURSE</th>
<th>EXAM. DURATION</th>
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**SEMESTER – V**
UNIT-I


UNIT-II

Co-operative Thoughts: Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Co-operative Thought: Dr. Warbasse, Charles Gide and Raiffeisen and Schultze – Different Schools of Co-operative Thought-Concepts only.

UNIT-III

Co-operation and Other Forms of Economic Organisations: Co-operation and Corporate concerns: Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-Help Groups and Co-operatives and JLG (Joint Liability Group)

UNIT-IV

Co-operative and Other Forms of Economic System: Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector. Co-operation as a System, a Sector and a Movement – Place of Co-operation in open, closed and Mixed Economies.

UNIT-V


REFERENCE BOOKS

UNIT-I


UNIT-II


UNIT-III


UNIT-IV

Bills of Exchange- Definition-Features-Advantages-Types of Bills of Exchange- Account Current: Definition-Procedures for calculating days of interest- Preparation of Account Current- Uses- Average Due Date: Uses-Determination of Due Date-Basis for Calculation of Interest. (Simple Problems).

UNIT-V

Consignment Account: Definition-Features-important terms-Distinction between Sale and Consignment and Joint Ventures- Accounts of Non-Trading concerns Receipts and Payments Accounts-Income and Expenditure Accounts-Balance Sheet. (Simple Problems)

Note: Problems 60 % Theory 40%

REFERENCE BOOKS:

ALLIED I - PRINCIPLES OF ECONOMICS

Economics - Definition and Scope - Positive and Normative Economics - Micro and Macro approaches - Nature of Economic Laws.

UNIT-II


UNIT-III


UNIT-IV

Factor pricing - The Marginal Productive Theory of factor pricing - Theories of distribution and the determinants of Wage, Rent, Interest and Profit.

UNIT-V


REFERENCE BOOKS

2. Dewett K.K., Modern Economic Theory.
4. Arokiasamy M.S., Micro Economics.
5. Ahuja H.L., Advanced Economic Theory.First Semester - Value Based
B.Com. CO-OPERATION

SEMESTER - I

VALUE EDUCATION - YOGA
B. Com. CO-OPERATION

B.Com. CO-OPERATION

SEMESTER - II

CORE III - CO– OPERATIVE FINANCE BANKING

UNIT I


UNIT II


UNIT III

Long Term Credit: Need for long term finance for agriculture – Need for a separate Agency for providing long term agricultural finance – Constitution and Working of Primary and State Co-operative Agriculture and Rural Development Banks and SCARDB.

UNIT IV

Non-Agricultural Credit Cooperatives: Constitution and Working of Urban Co-operative Banks, Employees Co-operative Thrift and Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks.

UNIT V


REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - II

CORE IV - FINANCIAL ACCOUNTING

UNIT-I

**Financial Accounting:** Definition – Scope – Functions – Limitations. **Depreciation:** Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method- Annuity Method- Provision and Reserves – Types of Reserves. (Simple Problems).

UNIT-II


UNIT-III

**Double Entry System** - Ascertainment of Profit – Statement of Affairs (Simple Problems) – Conversion Method.

UNIT-IV

**Departmental Accounts:** Meaning – Need – Advantages – Distinction between Departments and Branches – Methods- **Branch Account:** Meaning – Objectives – Types of Branches (Simple Problems).

UNIT-V

**Hire Purchase and Installment Purchase System** – Definition – Features – Distinction between Hire Purchase and Installment Systems – Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems).

Note: Problem 60 % Theory 40 %

**REFERENCE BOOKS**

UNIT-I


UNIT-II


UNIT-III

Agriculture: Role of Agriculture in Indian Economy- Agriculture Productivity & Problems in Indian Agricultural System – Remedial Measures-Indian agriculture Development- under Five Year Plans – Agricultural Finance – Contributions of Agri. & Agro-based industries in promotion of Indian economy.

UNIT-IV


UNIT-V


REFERENCE BOOKS
1. Dutt and Sundaram, Indian Economy, S.Chand Co. 2012.
2. Dr.S.Sankaran, Indian Economy Problems, policies and development - Margam Publication. 2013
B.Com. CO-OPERATION  
SEMESTER - III  
CORE V - THEORY AND PRACTICE OF BANKING

UNIT I  
**Evolution of Banking:** Origin and Definition - Development of Banking – Banking Functions – Different types of Deposits, Customer - Definition – Banker Customer Relationship, Rights, Duties and Liabilities of Banker.

UNIT II  
**Credit Instruments:** Definition – Negotiable Instruments- Cheques, Bills of Exchanges, Promissory Note, Demand Drafts, Letters of Credit, Travelers Cheques, Postal Orders etc. – features - Crossing and Endorsements.

UNIT III  
**Collecting Banker:** Collection of Cheques – A Holder for Value – As agents for Collection – Duties and Responsibilities – Statutory Protection to Paying Banker – Dishonor of Cheques – ATM, E-Banking, Phone Banking, Anywhere - Any Time Banking’ - Money Transfers – NEFT, RTGS, IFSC.

UNIT IV  
**Employment of Funds:** Principles of Investments – Distribution of Banks Funds over different Assets - Banker’s Discretion in the Employment of Fund – Margin between Borrowing and Lending Rates.  
**Loan and Advances:** Secured and Clean Loans – Types of Securities – Differential Interest Rates – 
**Charging of Securities:** Lien, Pledge, Hypothecation, Mortgage and Charge.

UNIT V  
**Banking Regulation Act 1949:** Important Provisions related to Organization, Management and Banking Operations – Powers and functions of RBI – Banking Ombudsmen.

**REFERENCE BOOKS**

1. **Kandasami P.**, “Banking Law and Practice”, S.Chand and Company Ltd 1998,


UNIT-I


UNIT-II

Co-operative Development under Five Year Plans: Major findings and recommendations of AIRCSC, AIRCRC, Metha Committee, Agricultural Credit Review Committee -Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP) - Liberalization and Co-operative Sector.

UNIT-III

Co-operative Education : Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu.

UNIT-IV


UNIT-V


REFERENCE BOOKS

6. Samiyudeen, Co-operative sector in India, S.Chand & Company, New Delhi, 1983
B.Com. CO-OPERATION

SEMESTER - I

CORE VII - BUSINESS ORGANISATION

UNIT - I


UNIT - II


UNIT - III


UNIT - IV


UNIT - V

Business Combination – Meaning - Objectives – Causes – Types – Merits and demerits.

REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - III

ELECTIVE - I

PRINCIPLES OF MARKETING

UNIT-I


UNIT-II


UNIT-III

Marketing Mix: Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, Promotion Mix: Importance of Advertising- Personal Selling and Sales Promotion, Place Mix-Importance of Channels of Distribution - Functions of Middlemen.

UNIT-IV


UNIT-V

Services Marketing: Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services.

REFERENCE BOOKS

7. Dr. N. Rajan Nair, Marketing, S. Chand's Sons & Co. 1993.
UNIT-I

Introduction - Types of data - Classification and Tabulation of statistical data - Central tendency - Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT-II


UNIT-III

Correlation - Types of Correlation - Measures of Correlation - Karl Pearson's co-efficient of Correlation - Spearman Rank Correlation Co-efficient. Simple regression analysis - Fitting of Regression lines. UNIT-IV

Index Number - Definition and Uses of Index Numbers, Construction of Index numbers – Simple Weighted Index numbers - test for an Ideal index Number - Chain and Fixed base index - Cost of living index numbers.

UNIT-V

Analysis of Time series - Definition - Components and Uses of Time Series. Measures of secular trend, Measure of seasonal Variation - Method of Simple average only.

Note: Problem 60 % Theory 40 %

TEXT BOOKS:


REFERENCE BOOKS:

1. Statistical Methods – S.P. Gupta
3. Elements of Statics- Donald R. Byrkt.
UNIT - I

Insurance: Meaning, functions, nature and principles of insurance, need and importance of insurance to individuals and business – Insurance as a social security Tool

UNIT - II


UNIT - III


UNIT - IV


UNIT - V


REFERENCE BOOKS:

2. M. N. Mishra, Modern concepts of Insurance, S. Chand & Co., 2000 P.S. Palandi,
B. Com. CO-OPERATION

B.Com. CO-OPERATION

SEMESTER - III

NON MAJOR ELECTIVE COURSE (NMEC - I)

FUNDAMENTALS OF CO–OPERATION

UNIT – I

Meanings of Co-operation : Definition, Meaning and Sailent Features of Co-operation Economic and Social benefits of Co-opetaion.

UNIT – II


UNIT – III

Co-operative Thoughts : Contribution of Robert Owen, Dr. William King and Raifteison..

UNIT - IV


UNIT – V


REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - IV

CORE VIII - COST ACCOUNTING

UNIT-I


UNIT-II


UNIT-III

Labour Cost: Concept - Classification of Labour, Preparation of payroll – Wage payment and Incentive System-Idle time – Accounting of labour cost –Work study-Time and motion study – Overhead classification of overhead, Allocation and absorption of overhead(Simple Problem)

UNIT-IV


UNIT-V


Note: Problem 60% Theory 40%

REFERENCE BOOKS

B. Com. CO-OPERATION

B.Com. CO-OPERATION

SEMESTER - IV

CORE IX - PRODUCTION, TRADE AND SERVICES CO – OPERATIVES

UNIT - I


UNIT - II

Cooperatives Marketing Societies: Origin and Development of Cooperative Marketing Societies in India, Primary and Apex Cooperative Marketing Societies - their Constitution and Working- NCDC, IFFCO and KRIBCO and their Relationship with Marketing Cooperatives – Role of NCDC in the development of Cooperative Marketing Societies.

UNIT - III


UNIT - IV

Industrial Cooperatives: Types and Development of Industrial Cooperatives in India. Handloom Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies - Assistance from Government and other bodies.

UNIT - V


REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - IV

CORE X - PRACTICAL TRAINING – PHASE–I (Institutional visit)

I. OBJECTIVES

To give practical knowledge on the general working of various types of Agricultural and Non-agricultural co-operative societies. To train in the day-to-day administration, account maintenance and auditing of various co-operatives. To provide opportunities for developing the ability to apply the theoretical knowledge for solving practical problems of co-operation.

II. METHODS OF TRAINING

The practical training will be study visits to various categories of Co-operatives (Primary and Central) and to the various office of the Government Department of Cooperation. The training is to be given under the guidance and supervision of the lecturer-in-charge of practical training, who should accompany the students. The training should be integrated with the teaching programme. The visit of particular type of co-operatives may be organized after the classroom teaching of the type of Co-operative is over. The following procedure may be adopted in the practical training (Institutional Visit) A brief introduction by the Lecturer-in-charge of training about the working of the society/Department, prior to the study visit. In the society, a brief talk by the officers/Secretary/Manager/President/Office bearers or any other person to whom the task of providing training is assigned, on the origin, general working and problems of the society, Discussion session with office bearers or employees regarding working problems, future plans etc. Study of accounting system and important books maintained in the society. Students are expected to maintain a Record of study and observation during visits, in which they shall record all information they have gathered during the visits. This record is to be submitted to the Lecturer-in-charge.

LIST OF CO-OPERATIVES / DEPARTMENTS FOR STUDY VISITS

Agricultural Credit:

Primary Agricultural Co-operative Credit Society- District Central Co-operative Bank. Primary Cooperative Agriculture and Rural Development Bank.

Non-Agricultural Credit

Urban Co-operative Bank Employees’ Co-operative Thrift and Credit society. Housing Co-operative Societies

Agricultural Non – Credit:

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Departments/Offices

Office of the Deputy Registrar of Co-operative, Societies District Co-operative Audit office. Office of the Joint Registrar of Co-operatives,

Miscellaneous Institutions

District Co-operative Union. Co-operative Printing Press. Industrial Service Co-operatives. Any other Co-operative Societies of vital importance in the area of the college.

ASSESSMENT

40 Marks are Awarded Internally, and rest of 60 marks are awarded by two examiners (one internal and the other external) appointed by Periyar University. The assessment is done in two stages.

Evaluation of Record (30 Marks):

The practical training records of the students shall be evaluated on the basis of the following criteria. Whether students attended as the entire institutional visit arranged without absent, punctually and submitted the record in time. Whether the students actively participated in the study visit, i.e. Keen observation, interview, discussion etc. 30

Whether relevant data have been collected and presented well (sequence of ideas, clarity, tables, diagrams etc.) Whether key problems have been identified and analysed

VIVA-Voce Exam (30 Marks)

Each student has to be interviewed at least for about 10 minutes in the institutions visited and marks shall be awarded to him on the basis of clarity of expressions, content of answers, etc. (Record 30 + Viva-Voce 30=60)
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SEMESTER - IV

ELECTIVE II - PRINCIPLES OF MANAGEMENT


UNIT-II


UNIT-III


UNIT-IV


UNIT-V

Coordination and control: Meaning, principles and techniques. Control - process - techniques of control - requirements of effective control - Span of control: factors influencing span of control Difference Between Control and Coordination's.

REFERENCE BOOKS

UNIT-I

Matrix: Definitions - Operations on Matrix - Determinant of Matrix. Inverse of a Matrix (Ad - Joint Method only)

Application: Solving of Linear equations - Matrix inverse method; Cramer's Rule

UNIT-II

Sequence and Series - Arithmetic Progression and Geometric Progression Interpolation - Binomial Expansion Method; Newton's Forward and Backward Method, Lagrange's Method.

UNIT-III

Probability: Definition - Addition and Multiplication theorems - Conditional Probability - (Simple Problem Only)

UNIT-IV

Linear Programming - Formation of LPP. Solution to LPP - Graphical method, Simplex method, Big - M - Method

UNIT-V

Transportation Problem - North West Corner method - Least cost method - Vogel's Approximation method - Assignment Problem - Balanced Hungarian Assignment method.

Note: Problem 60 % Theory 40 %

REFERENCE BOOKS

2. Dr.S.P.Gupta, Dr.P.A.Gupta, Dr.Manmohan - Business Statistics and Operation Research
UNIT-I
Advertising: Introduction- definition- meaning- objectives and significance Advantages of advertising.

UNIT-II
Advertising Media: Importance- Selection of media –kinds of media-merits and demerits.

UNIT-III
Salesmanship- meaning- objectives- importance

UNIT-IV
Sales organizations- Functions, duties and responsibilities of sales manager.

UNIT-V
Sales Promotion- definition- objectives- importance –kinds of promotion- advantages and limitations.

REFERENCE BOOKS:
1. Pillai, R.S.N., & Bhagavathi, Marketing, S.Chand and Co. 1996.
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SEMESTER - IV

NON MAJOR ELECTIVE COURSE (NMEC - II)

CO-OPERATIVE FINANCE AND BANKING

UNIT – I

Agricultural Credit : Evolution and Structure of Co-operative Credit Movement in India.

UNIT – II

Primary Agricultural Cooperative Credit Society : Objectives and Functions of Primary Agriculture Credit Societies in India

UNIT – III

DCCB & SCB : Functions of District Central Co-operative Banks and State Co-operation Banks

UNIT – IV

Long Term Credit : Long Term Loans by Co-operative Land Development Banks (Primary Co-operative Agriculture and Rural Development Banks)

UNIT – V

Non Agricultural Credit: Functions of Urban Co-operative Banks and Employees Co-operative Thrift and Credit Societies.

REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - V

CORE XI - MANAGEMENT ACCOUNTING

UNIT-I


UNIT-II


UNIT-III


UNIT-IV

Marginal Costing: Definition – features – Advantages of Marginal Costing – Limitations – Cost Volume Profit Analysis – Application of Marginal Costing (Simple Problems)

UNIT-V

Budgeting and Budgetary Control: Definition- Objectives of Budgetary control- Essential of Budgetary Control – Advantages- Classification of Budgets – Types of Budgets – Sales Budget, Production Budget, Flexible Budget and Cash Budget. (Simple problems)

Note: Problem 60% Theory 40%

REFERENCE BOOKS

2. Dr. R. Ramachandran & Dr. R. Srinivasan, Management Accounting, Sri ram Publishers. 2002.
3. Management Accounting, R. N. S. Pillai & Bagavathi, S. Chand.
A. METHOD OF ORGANIZATION

Students, divided into batches consisting of two or three are to be assigned for internship for a period of 12 working days in selected Co-operative societies. The Lecturer in charge of this programme will test check their work by making surprise visit to the allotted co-operative societies and offices of the Government Department of Co-operation.

B. LIST OF CO-OPERATIVE INSTITUTIONS TO BE SELECTED FOR INTERNSHIP TRAINING:

- Primary Agricultural Co-operative Bank
- District Central Co-operative Bank
- Primary Agricultural and Rural Development Bank
- Urban Co-operative Bank
- Employees Co-operative Thrift and Credit Society
- Housing Co-operative Society
- Primary Consumers Co-operative Stores
- Primary Co-operative Marketing Society
- Primary Weavers Co-operative Society
- Primary Milk Producers Co-operative Society
- District Co-operative Union Office of the Deputy Registrar of Co-operative Societies
- District Co-operative Audit Office

The institutions to be selected may be finalized in consultation with the co-operative Institutions and students may be allotted only to Co-operatives working efficiently. The Students, allotted to DR's Office and District Cooperative Audit Office, may be asked to go with officers to different co-operatives and help the officers in inspecting and auditing the co-operatives, 47

PROCEDURE FOR INTERNSHIPS

During the 12 days internship Programme, the Student is expected to know the following aspects of the societies. Detailed study of general working of the selected society. Gaining Practical knowledge with reference to functions, Staff duties and Accounts maintenance. Students assigned to various offices of the co-operative department shall gain knowledge in the areas of Registration of Societies, Statutory matters like amendment of Bye-law, Audit. Inspection, Inquiry, Arbitration and Liquidation of Societies and stock-taking in consumer stores.
MAINTENANCE OF RECORD

Students should maintain a separate Internship Record and this Record is to be submitted within 10 days after the completion of the internship programme. The Internship Record should contain all the information the students have gathered from the society and the work they learnt there. For the interest of those students who have not obtained Internship training in other types of societies a common seminar may be organized so that students will share the practical knowledge gained by them.

ASSESSMENT OF INTERNSHIP

Internal Assessment Marks 40. The Practical Training (Internship) phase -II will be assessed by two examiners (one internal and the other external) appointed by the University. It is done in two stages.

Evaluation of Internship Record (30 Marks):

a) Internship Underwent : 15 Marks
b) Internship Record : 15 Marks

Under the Internship Programme the time spent, the work learnt, work turned out, behaviour and attitude to work will have to be assessed. A proper Proforma is to be evolved by each college, which will be filled in by the Internship Trainee. The external examiners will have to evaluate the work done on the basis of information contained in the Proforma and assign marks.

The record is to be assessed on the basis of the following criteria:

Whether the records reflect the active participation of the students in the Internship Programme
Whether sectional work books. Accounts maintained and procedure are recorded?
Whether the data have been presented well, sequence of ideas, clarity, use of the tables, diagrams, etc.?
Whether key problems have been identified? Whether Practical working known is recorded well.

VIVA-VOCE EXAMINATION (30 MARKS)

The Viva-Voce examination will be conducted by the examiners on the basis of Internship Record. Each student has to be interviewed at least for about 10 minutes in the institutions in which he underwent the training and marks shall be awarded to him on the basis of the following criteria.

1. Factual Information about the Co-operatives - 10 Marks
2. Knowledge of the Problems and Solutions - 10 Marks
3. Clarity and Expressions - 10 Marks
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SEMMESTER - V

CORE - XIII - CO-OPERATION IN FOREIGN COUNTRIES

UNIT - I


UNIT - II

Credit Co-operatives in Germany: Background - Raiffeissan Societies - Schulze Banks- Functions - Features - Causes for success. Credit Co-operatives in Italy: Wollemburg Societies - Luzzatti Banks - Features - Functions - Comparison.

UNIT - III


UNIT-IV


UNIT-V


REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - I

CORE XIV - COMMERCIAL LAW

UNIT - I


UNIT-II


UNIT-III


UNIT-IV


UNIT-V


REFERENCE BOOKS


B. Com. CO-OPERATION

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SEMESTER - V

ELECTIVE III - INCOME TAX LAW AND PRACTICE


UNIT –II

Heads of Income: Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).

UNIT –III

Profits & Loss of Business or Profession: Meaning of Business or Profession, Computation of Profession of an Individual – Computation of Capital Gains (simple problem).

UNIT –IV:

Income from Other Sources: Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only (simple problem).

UNIT –V

Filing of Returns: Assessment of individual –Computation of Total Income-Tax Liability (simple problem).

Note: Problem 60 %  Theory 40 %

REFERENCE BOOKS

2. H.C Mehrotra & Dr. S.P.Goyal, Income Tax Law and Practice,
5. Singhania, Direct Tax Law and Practice,
CONSUMER AWARENESS

**Consumer Awareness**: Definition - Consumer Forums - Legislation for Protection of Consumers in India.

**UNIT-II**

**Consumer Problems**: Rights of the consumers - Consumers responsibilities.

**UNIT-III**

**Governmental Role for consumer Awareness**: Legislative measures.

**UNIT-IV**


**UNIT-V**


**REFERENCE BOOKS**


UNIT-I

**Introduction to Computer:** Characteristics, Functions, Components and Generations - Input-Output devices - Number Systems - Computer Languages – Algorithm – Flow Chart.

UNIT-II


UNIT-III

**MS-Word:** Writing, Saving, Menus in Word, Formatting of Text, Printing Tables, Custom tool bars, Mail Merge, Labels & Envelops, Word Art, and Header & Footers.

UNIT-IV

**MS-Excel:** Work Book, Worksheet, Menus in Excel, Cells handling, Cell formatting, Formulae, Functions & Functions Wizard, Copying Editing & Paste, Graphs & Charts, Savings a work sheet. 

UNIT-V


**REFERENCE BOOKS**

B.Com. CO-OPERATION

SEMESTER - VI

CORE XV - BUSINESS COMMUNICATION

UNIT - I


UNIT-II


UNIT-III

Letter Recommendations and Letters of Credit, Banking Correspondence, Letter relating to Import and Export, Insurance correspondence, Application for a situation.

UNIT-IV


UNIT – V

Drafting of Company Meeting: Notice, Agenda, Minutes, Letters to Directors, Shareholders, Secretaries, Government Department, Editor , Drafting of resolutions and Minutes of a Company Meeting

REFERENCE BOOKS

B. Com. CO-OPERATION

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SEMESTER - VI

CORE XVI - COOPERATIVE MANAGEMENT AND ADMINISTRATION

UNIT - I

Cooperative Management: Concept and Features, Objectives of Cooperative Management - Functions of Management in Cooperatives.

UNIT II


UNIT III


UNIT IV

Evaluation of Performance of Cooperatives: Key result areas, Performance Evaluation – Operational efficiency Measurement criteria for Cooperatives.

UNIT V


REFERENCE BOOKS

7. Stephenson.T.E, “Management in Cooperative Societies”.

40
UNIT I


UNIT-II


UNIT-III

State Aid to Co-operatives – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

UNIT-IV


UNIT-V


REFERENCE BOOKS

3. Multi Unit & Multi State Co-operative Societies Act 2002, Govt. of India Gazette
5. 97th Amendment – Govt. of India, Gazettee, 2011.
B. Com. CO-OPERATION

B. Com. CO-OPERATION

SEMESTER - I

CORE XVIII - AUDITING

UNIT I


UNIT II

Verification and valuation of assets and liabilities: Meaning of verification, Mode of valuing various assets and liabilities. Depreciation: Definition – Objectives – Methods – Auditors duty. Reserve: Meaning – Definition – various Reserves creation. Audit of Final Accounts: Profit and Loss account, Balance sheet – Relationship between them

UNIT III

Rights, Duties and Responsibilities of Cooperative auditor: Registrar's Responsibility – Distinguishing Features of Audit from Inspection and Supervision, Commencement of Cooperative Audit: Audit Programme, Mechanical and Administrative Audit.

UNIT IV

Audit Programme for Selected Cooperatives: Cooperative Credit Institution (PACS) and Non-credit Cooperatives (Dairy Cooperatives and Industrial Cooperatives) – Audit Classification - Preparation of Final Audit Memorandum and its Enclosures – Schedule of Defects.

UNIT V

Embezzlement and Fraud: Various Methods – Methods of their Detection – Safeguard to employ in Internal Checking and Internal Audit.

REFERENCE BOOKS

B.Com. CO-OPERATION

SEMESTER - I

SKILL BASED ELECTIVE COURSE (SBEC -V)

ENTREPRENEURSHIP DEVELOPMENT

UNIT - I

**Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur-Types of Entrepreneurs-Entrepreneurship Competency (Input), Entrepreneurship Performance (Process) and Entrepreneurship Results (Output) - Need for Training and Development-Phase of EDP- Special Agencies- MSME - Definition and Functions, Recent Developments.

UNIT-II

**Institutional Finance to Entrepreneurs:** SFC, SIDCO, SIPCOT, TIIC, Commercial Bank-Small Industries Development Banks - TAICO Bank-Venture Capital and its Importance.

UNIT-III

**Institutional Non Financial Set up to Entrepreneurs:** DIC, SIDCO, NSIC, SISI, Indian Investment Centre-Khadi and Village Industries Commission.

UNIT-IV

**Incentives and Subsidies:** Subsidised Service, Subsidy for Market, Transport Subsidy, Seed Capital Assistance, Taxation Benefits to SSI, Special Facilities for Import.

UNIT-V

**Project Formulation:** Project Identification, Evaluation, Feasibility Analysis, Project Report.

REFERENCE BOOKS

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

REFERENCE BOOKS
1. B.S. Raman, Office Management and Communication, United Publishers Mangalore.
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SEMESTER - VI

EXTENSION ACTIVITIES

(One Credit only)
QUESTION PAPER PATTERN FOR U.G. COURSE
(CORE, ALLIED, SKILL BASED, NMEC, VBC AND EVS)

PART – A
10 x 2 = 20 Marks (Two questions From each unit)

PART – B
5 X 5 = 25 Marks (Either Or Pattern Two Questions from Each unit)

PART – C
3 X 10 = 30 Marks (Three out of Five questions, One question from each unit)

PRACTICAL PAPERS

Practical Training – I
40 Marks Internal + 60 Marks External =100 Marks

Practical Training – II
40 Marks Internal + 60 Marks External =100 Marks