



**PERIYAR PALKALAI NAGAR**  
**SALEM – 636 011**



**DEGREE OF MASTER OF COMMERCE (COOPERATION)**  
**(CHOICE BASED CREDIT SYSTEM)**

**CURRICULUM**  
**FOR**  
**M.COM. (CO-**  
**OPERATION)**

**(SEMESTER PATTERN)**

**(For Candidates admitted in the Colleges affiliated to Periyar University with  
effect from 2021-2022 onwards)**

# REGULATIONS

## 1. ELIGIBILITY FOR ADMISSION TO THE M.COM (COOPERATION) PROGRAMME

Candidates who have passed UG Degree in B.Com, (Co-operation), B.Com, B. Com (CA), B.Com (Corporate Secretaryship) BBA and other courses of Periyar University or its affiliated colleges or Degree of any other university accepted by syndicate as equivalent thereto, subject to such conditions as may be prescribed thereto, are eligible for admission in to M.Com., (Co-operation) Degree course. However, priority will be given to those who have studied Co-operation as major.

## 2. 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.

## 3. THE CBCS SYSTEM

The PG programme shall be conducted on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of Liberalization and Globalization in higher education. The term 'credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. However, in no instance the credits of a course can be greater than the hours allotted to it. Each Course is designed variously under lectures or field work /seminar / practical training / Assignments / Report writing etc., to meet effective teaching and learning needs.

## 4. SUBJECTS OF STUDY

The total number of subjects of study will be 23 including one dissertation work for 200 marks. The Dissertation Report must be submitted through the Supervisor the Head of the Department on or before 31st of March during Second year.

## 5. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

The course of study shall comprise instructions in the following subjects according to the syllabus and books prescribed from time to time. *(Furnished in subsequent pages)*

## **6. EXAMINATIONS**

The examination shall be for three hours duration to each paper at the end of each semester. The candidates failing in any subject (s) will be permitted to re-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 evaluation of the Dissertation work will be done during fourth semester. The thesis will be evaluated for 160 marks and viva-voce for 40. The examination for theory courses consists of Internal Assessment (IA) and Semester Examinations (ESE)

## **7. EVALUATION**

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a Continuous Internal Assessment (CIA) by the course teacher concerned as well as by an end semester examination and will be consolidated at the end of the course.

## **8. PASSING MINIMUM**

- There is no passing minimum for CIA
- The passing minimum for University Examination shall be 50% of Marks
- For practical courses, the distribution of marks will be IA 40, Semester Practical 60 (Record 40 + Viva-voce 20). The candidate should secure a minimum of 30 out of 60 in Practical examination.
- For the project work and viva-voce, a candidate should secure 50% of the marks to get a pass. The candidate should compulsorily attend viva-voce examination to secure pass in the course.
- Candidates who do not obtain the required minimum pass mark in a Theory course or Practical or Dissertation Report shall be required to re-appear and pass the same by a subsequent appearance.

## **9. COMMENCEMENT OF THE REGULATIONS**

These regulations shall take effect from the academic year 2021-2022, i.e., for students who will be admitted to the first year of the course during the academic year 2021-2022 and thereafter.

**10. DISTRIBUTION OF MARKS FOR THEORY PAPERS (CIA + SE= Passing Marks)**

The following table depicts the distribution of marks for internal for University examination (external) and Continuous Internal Assessment (Internal) and passing minimum marks for theory papers of UG programme.

**Distribution of marks for ESE (Theory Courses)**

Overall Passing Minimum for total marks (Internal + External)	INTERNAL		EXTERNAL		Total Marks
	Max. marks	Passing Minimum for internal alone	Max. marks	Passing Minimum for external alone	
40	25	0	75	30	100

The following table depicts the Distribution of marks for the Continuous Internal Assessment (CIA) in the theory courses of PG programme

**Distribution of Internal marks for CIA (Theory Courses)**

S.No.	Components	Total Marks
1.	Tests	10
2.	Assignments (3 Nos.)	10
3	Seminar	5
3.	Attendance	5
	<b>Total CIA Marks</b>	<b>25</b>

**Distribution of Internal Marks for Attendance**

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

- The following table depicts the distribution of marks for University examinations External Semester Exam (ESE) and Continuous Internal Assessments (CIA) and passing minimum marks for the practical courses of PG programmes.

#### Passing minimum marks for the practical courses (*Practical Courses*)

Overall Passing Minimum for total marks (Internal + External)	INTERNAL		EXTERNAL		Total Marks
	Max. marks	Passing Minimum for internal alone	Max. marks	Passing Minimum for external alone	
50	40	20	60	30	100

The following table depicts the distribution of internal marks for the Continuous Internal Assessment for PG practical course.

#### Distribution of Internal marks (*Practical Courses*)

S.No.	Distribution Criteria	Distribution of Marks
1.	Attendance	10
2.	Active involvement during visit	20
3.	Punctuality	10
	<b>Total Marks</b>	<b>40</b>

## 11. Grading

### Calculation of Grade Point Average (CGPA) for the entire programme

A candidate who has passed all the examinations under different parts is eligible for the following part-wise computed final grades based on the range of CGPA:

#### CUMULATIVE GRADE POINT AVERAGE [CGPA]

Sum of the multiplication of grade points by the credits of the entire programme under each part

CGPA= -----

Sum of the credits of the courses of the entire programme under each part

Once the marks of the CIA and End-Semester Examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point will be awarded as per the details givenbelow

### Conversion of Marks to Grade Points and Letter Grade

<b>RANGE OF MARKS</b>	<b>GRADE POINTS</b>	<b>LETTER GRADE</b>	<b>DESCRIPTION</b>
90-100	9.0 - 10.0	O	Outstanding
80-89	8.0 - 8.9	D+	Excellent
75-79	7.5 - 7.9	D	Distinction
70-74	7.0 - 7.4	A+	Very Good
60-69	6.0 - 6.9	A	Good
50-59	5.0 - 5.9	B	Average
0-49	0.0	U	Re-appear
ABSENT	0.0	AA A	ABSENT

### Classification of Successful candidates

<b>CGPA</b>	<b>GRADE</b>	<b>CLASSIFICATION OF FINAL RESULT</b>
9.5 – 10.0	O+	<b>First Class – Exemplary * (9-10)</b>
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	<b>First Class with Distinction* (7.5-9)</b>
First Class 8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	<b>First Class (6-7.5)</b>  <b>Second (5-5.9)</b>  <b>Reappear</b>
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.0 and above but below 5.9	B	
0 and above but below 4.9	U	

## **12. Conferment of the Degree**

No candidate shall be eligible for conferment of the Degree unless he / she has undergone the prescribed course of study for a period of not less than 4 semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

## **13. Ranking**

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

## **14. Maximum duration for the completion of the programme**

The maximum duration for the completion of the PG programme shall not exceeding 8 semesters.

## **15. Commencement of the regulations**

These regulations shall take effect to the students those who are admitted from the academic year 2021-22.

## **DEPARTMENT OF COMMERCE (*COOPERATION*)**

### **VISION OF THE DEPARTMENT**

- ❖ Mould the students to be responsible citizens in the society by enhancing the spirit of brotherhood and competitiveness.

### **MISSION OF THE DEPARTMENT**

- ❖ To impact need based quality education by disseminating knowledge and best practices in Cooperation
- ❖ To promote social transformation through value based education to the student community
- ❖ To prepare the students as an employable graduates and Entrepreneurs for the upliftment of the society at large
- ❖ To promote, protect and strengthen the cooperative movement through Vibrant cooperators for the sustainable development

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOS)**

PEO1	To develop professionally competent human resource for efficient management of cooperative enterprises and contribute for advocacy.
PEO2	To promote managerial and professional skills necessary for team building and cooperative leaders.
PEO3	To prepare qualified trainers, teachers, researchers and extension professionals in the domain of cooperatives.
PEO4	To facilitate the process of promoting, strengthening and stabilising cooperative enterprises through research and extension.
PEO5	To produce human resource capable of establishing New Generation Cooperatives.

## **Programme Outcomes (POs) - M.Com (Cooperation)**

PO1	Develop knowledge in the subject of cooperative management and apply the concepts and principles of the same on the cooperative enterprises.
PO2	Make use of the knowledge in the fields of cooperation, commerce, accounting, management and legal frame work and apply the same in the professional management of cooperatives and other business enterprises.
PO3	Apply research and analytical skills in the field/area of cooperation, commerce, management and accounting for solving managerial and functional problems in Cooperative enterprises.
PO4	Apply and propagate the cooperative values, professional ethics and community living for orderly societal growth and development.
PO5	Impart essential skills demanded for solving problems and take prudent decision

## **Graduate Attributes - Department of Cooperation**

**The graduates of the Department of Cooperation are expected to possess the following attributes.**

### **1. Informed**

The graduates of the Department of Cooperation are well-informed and able to analyse and assimilate data and information pertaining to cooperatives. They understand the local and global issues and able to apply their knowledge in the field of cooperation. They are able to work in tandem with the rural community.

### **2. Problem solver**

The graduates of the Department of Cooperation have the ability to work on development issues through cooperative enterprises. They have creative, logical and critical thinking which in turn help them to respond to challenges and opportunities effectively in a professional manner. They are capable of making and implementing development decisions systematically.

### **3. Active learners and critical thinkers**

The graduates of the Department of Cooperation are active learners and are capable of critically analyzing issues and problems. They are capable of undertaking critical enquiry and reflection, find and evaluate information using a variety of methods. They do possess the attitude of acknowledging the works and ideas of others.

### **4. Effective communicators**

The graduates have good communication skills and are capable of articulating their ideas effectively. They can negotiate and engage with people in varied settings.

### **5. Interpersonal Relationship**

The graduates, as members, users, owners and/or employees of the Cooperatives develop better mutual understanding and maintain cordial interpersonal relationship with the stakeholders.

### **6. Concern for Community**

The graduates of the Department of Cooperation are capable of assessing and understanding the societal needs and issues and devising socially acceptable solutions for fulfilling the needs of the member community. The graduates volunteer spontaneously during the crisis like natural calamities.

### **7. Environment Consciousness**

The graduates of the Department of Cooperation understand the need for safe and sustainable environment within the local and global contexts and the conservational responsibilities of Cooperatives to protect the environment.

### **8. Innovation and Entrepreneurship**

The graduates of the Department of Cooperation identify opportunities and formulate strategies for sustainable cooperative / collective enterprises.

### **9. Cooperative Values and Business Ethics**

The graduates of the Department of Cooperation would imbibe themselves with the Cooperative values of self-help, self-responsibility, equity, equality and solidarity, honesty, democracy, transparency, accountability, and business ethics.

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(For candidates admitted from the academic year 2021-2022 onwards)**

**Under New Choice Based Credit System (CBCS)**

**DEPARTMENT OF COMMERCE (COOPERATION)**

**SCHEME FOR M.COM (COOPERATION) PROGRAMME**

<b>Part</b>	<b>Study Component</b>	<b>No. of Courses</b>	<b>Credits</b>	<b>Marks</b>
Part III	Core Course – Theory	14	70	1400
	Core Practical	1	5	100
	Dissertation	1	10	200
	<b>CORE CUM TOTAL</b>	<b>19</b>	<b>94</b>	<b>2000</b>
Part IV	UGC – Online Course	1	3	100
	Major based Elective course	3	9	300
	Add On Course	1	0	0
	EDC	1	4	100
	Common Paper ( <i>Human Rights</i> )	1	2	100
	<b>ALLIED CUM TOTAL</b>	<b>4</b>	<b>9</b>	<b>300</b>
	<b>TOTAL</b>	<b>23</b>	<b>103</b>	<b>2300</b>

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(For candidates admitted from the academic year 2021-2022 onwards) Under New**

**Choice Based Credit System (CBCS)**

**COURSE STRUCTURE AND SCHEME OF EXAMINATIONS**

S.No.	Course Code	Study Component	Title of the Course	Exam Hrs.	Credits	Teaching Hrs.	University Examination		
							Internal	External	Total
SEMESTER-I									
1	21PCO01	Core I	Cooperation: Theory and Development	3	5	6	25	75	100
2	21PCO02	Core II	Organisational Behaviour	3	5	6	25	75	100
3	21PCO03	Core III	Financial Accounting	3	5	6	25	75	100
4	21PCO04	Core IV	Management of Cooperative Enterprises	3	5	6	25	75	100
5	21PCOE01	Elective I	Option I: Managerial Economics Option II: Services Management	3	3	6	25	75	100
			TOTAL CREDITS AND MARKS		23				500
SEMESTER-II									
6	21PCO05	Core V	Research Methodology and Statistics	3	5	6	25	75	100
7	21PCO06	Core VI	Cost and Management Accounting	3	5	6	25	75	100
8	21PCO07	Core VII	Practice of Cooperation in India and Foreign Countries	3	5	6	25	75	100
9		Add On	Internship (Summer Placement in cooperative institutions)	0	0	0	0	0	100
10	21PCOE02	Elective II	Option I: Business Environment Option II: Computer Applications in Business	3	3	3	25	75	100
11	21PHR01	Common Paper	Human Rights**	3	0	3	25	75	100
12		EDC	Extra Disciplinary Course 1.Cooperative Finance and Banking 2. Entrepreneurship Development	3	3	6	25	75	100
			TOTAL CREDITS AND MARKS		21				700
			CUM - TOTAL		44				1200

\*\* denotes common paper to all P.G. Courses

S.No.	Course Code	Study Component	Title of the Course	Exam Hrs.	Credits	Teaching Hrs.	University Examination		
							Internal	External	Total
SEMESTER - III									
13	21PCO08	Core VIII	Legal Frame Work for Cooperatives	3	5	6	25	75	100
14	21PCO09	Core IX	Cooperative Accounting, Audit and MIS	3	5	6	25	75	100
15	21PCO10	Core X	Operations Management	3	5	6	25	75	100
16	21PCOTR01	Core Practical Training	Practical Training (Visit to Cooperative Institutions)	3	5	6	25	75	100
17	21PCOE03	Elective III	Option I: Strategic Management Option II: Income Tax Law and Tax planning	3	3	6	25	75	100
18		Self Study Course	UGC – NET Component of core course		3				
			TOTAL CREDITS AND MARKS		26				500
			CUM - TOTAL		70				1700
SEMESTER IV									
19	21PCO011	Core XI	Banking and Insurance Management	3	5	6	25	75	100
20	21PCO012	Core XII	Financial Management	3	5	6	25	75	100
21	21PCO013	Core XIII	Marketing Management	3	5	6	25	75	100
22	21PCO014	Core XIV	Human Resource Management	3	5	6	25	75	100
23	21PCO015	Core XV	Dissertation (Report + Viva Voce)	--	10	12	50	150	200
			TOTAL CREDITS AND MARKS		30				600
			GRAND TOTAL		100				2300

**\*denotes:** Self-Study

**\*\*denotes -Non-Credit Course**

MOOC Courses relevant to the subject is offered through SWAYAM platform. is mandatory. The students can enroll after getting permission from the Head of the Department. The students must obtain 40% marks in internal assessment. Besides, a student who wishes to get course completion certificate must necessarily enroll and pass in the examination conducted through SWAYAM platform and report to the HoD.

**LIST OF MAJOR - BASED ELECTIVE COURSES (CHOOSE ANY ONE OF THE COURSES)**

S.No.	Course Code	Study Component	Title of the Course (Choose any ONE course from the options given)
1	21PCOE01	Part - IV	1.Managerial Economics
			2.Services Marketing
2	21PCOE02	Part - IV	1.Business Environment
			2.Computer Applications in Business
3	21PCOE03	Part – IV	1.Strategic Management
			2.Income Tax Law and Tax planning

**LIST OF EXTRA - DISCIPLINARY COURSE (CHOOSE ANY ONE OF THE COURSES)*****PAPERS TO BE OFFERED TO OTHER DEPARTMENT***

S.No.	Course Code	Study Component	Title of the Course
1		Extra - Disciplinary Course	Entrepreneurship Development
			Cooperative Finance and Banking

**COMMON PAPER- FOR ALL PG COURSES**

S.No.	Course Code	Study Component	Title of the Course
1		Common Paper	Human Rights

PERIYAR UNIVERSITY, SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards)

Under New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PCO01

Study Component : Core: 1

Year/ Semester: I/I

Credits : 5

Hours/Weeks : 6

## COOPERATION: THEORY AND DEVELOPMENT

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

This course aims at enabling the students to

- Understand the development of cooperative thought process in the world.
- Gain knowledge on the various cooperative development models
- Give an overview of various forms of Cooperatives functioning in India
- Provide contributions made by various Committies and Commissions during pre-independence
- Understand problems and challenges faced by cooperatives after independence

### COURSE OUTCOME

After successful completion of the course, the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	understand the concept, principles and cooperative thoughts of pre and post rochdale pioneers	K2
CO2	compare and contrast different cooperative models	K2, K3
CO3	trace and summarise the history of cooperative development in india before independance	K2
CO4	examine the organisational structure and functioning of credit and non-credit cooperatives	K3 & K4
CO5	analyse problems being faced by cooperatives	K3 & K4

### MAPPING CO WITH PO

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	S	L
CO2	S	S	M	M	M
CO3	S	S	M	S	M
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S- Strong, M-Medium, L-Low

# **COOPERATION: THEORY AND DEVELOPMENT**

## **UNIT – I : Genesis of Cooperative Thought Process**

**( 15 hrs )**

Pre–Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr. Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation Cooperative Principles: Rochdale and Raiffeisen- Reformulation of principles in 1937,1966,1995.

## **UNIT – II: Cooperative Development Models**

**( 15 hrs )**

Voluntary Vs Imported Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – Merits and demerits of various models

## **UNIT - III**

**( 15 hrs )**

An overview of financial and non-financial cooperatives- organisation and structure,-constitution and management of PACCS,,DCCB,,SCB,-,PCARDB,,SCARDB,-UCB,-,Employees Thrift and credit societies-Marketing and Consumer cooperatives-Weavers and Dairy cooperatives.

## **UNIT – IV: Cooperative Development in India - Pre–Independence Period ( 15 hrs )**

Cooperative Credit Societies Act-(1904)- Cooperative Societies Act (1912) - Recommendations of various Committees and Commissions for development of cooperatives: Sir Edward Maclagan Committee ( 1914) – Royal Commission on Agriculture (1928) - Cooperative Planning Committee (1945).

## **UNIT- V: Cooperative Development in India - Post – Independence Period S( 15 hrs )**

Recommendations of various Committees and Commissions for development of cooperatives: All India Rural Credit Survey Committee ( 1954) - All India Rural Credit Review Committee ( 1969 ) – CRAFTCARD (1981) - Report of Task Force on Cooperative Credit ( 2004 ) Report of the High Powered Committee on Cooperatives 2009 - Constitutional Amendment 2011  
- Problems and Challenges faced by Cooperative Sector in India.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dubhashi.P.R	Principles and Philosophy of Cooperation	VAMNICOM.Pune	1970
2.	Hajela T.N	Principles, Problems and Practices of Cooperation	Konark Publishers, New Delhi	2000
3.	Mathur B.S.	Cooperation in India	Sahithya Bhavan Publishers. Agra	2000

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nakkiran	Coopertion: Theory and Practice	Abijit Publications, New Delhi	2009
2.	Krishnasamy O.R and Kulandaiswamy. V	Cooperation: Concept and Theory	Arudra Academy, Coimbatore	1995
3.	Paul Lambert	Studies in Social Philosophy of Cooperation	Cooperative Union Ltd., Coimbatore	1969

## WEB RESOURCES

<https://ica.coop-ap.coop>

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards)**

**Under New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCO02**

**Study Component : Core: 2**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 6**

**ORGANISATIONAL BEHAVIOUR**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To under stand the concept and theories of organizational behaviour.
- *To describe the factors influencing* the individual behaviour in the organisational context.
- To I dentify various theories of motivation and leadership in the organisational setting.
- To apply the conflict management techniques, organisational change and development concepts.

**COURSE OUTCOME**

After successful completion of the course, **Computation of income from other sources** the graduates would be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concepts and theories of organisation and the conceptual framework of the organisational behaviour	K2
CO 2	Analyse and explain the various aspects of individual behaviour and the factors influencing the individual behaviour in the organisational context	K2 & K3
CO 3	Examine the concept and theories of employee motivation.	K3
CO 4	Explain the concept of group dynamics and assess different leadership styles.	K3
CO 5	Assess the causes of different types of conflicts and adopt appropriate conflict resolution techniques.	K3

**MAPPING CO WITH PO**

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	L
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong, M-Medium, L-Low

# **ORGANISATIONAL BEHAVIOUR**

## **UNIT – I : Organisational Behaviour**

**( 15 hrs )**

Concept and theories of organisation - Organization characteristics - Organization structure and design - Environment and Technology - Organisational culture and behavior - Relationship between management and organisational behavior - Emergence and ethical perspective.

## **UNIT – II: Individual Behaviour**

**( 15 hrs )**

Attitude – Perception – Learning – Personality - Maturity characteristics - Goal and role conflict– Frustration –Stress – Alienation –Organization -behavior modification -Theory X, Y and Z.

## **UNIT – III : Motivation**

**( 15 hrs )**

Theories of motivation - Maslow's need hierarchy theory - Herzberg's two factor theory - McClelland's learned need theory - Victor Vroom's expectancy theory - Stacey Adam's equity theory.

## **UNIT – IV: Group Dynamics and Leadership**

**( 15 hrs )**

Group Dynamics - Types - Group formation - Composition - determination of Group behaviour- Team building - Group decision making – Inter-personal communication - Communication Transactional Analysis - Leadership: styles and theories.

## **UNIT- V : Conflict Resolution**

**( 15 hrs )**

Dynamics and management – Sources, patterns, levels and types of conflict - Traditional and modern approaches to conflict - Functional and dysfunctional organizational conflicts - Resolution of conflicts - Johari Window Model - Life position - Organisational Change and Development. Professionalisation of Cooperatives.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Luthans, Fred	Organizational Behavior	Tata McGraw Hill, New Delhi	2011, 2012
2.	Prasad, L.M	Organizational Behavior	Sultan Chand & Sons, New Delhi	2011
3.	Stephen Robbins, Timothy A Judge	Organizational Behavior	Prentice Hall, New Delhi	2014 16th Ed.,
4.	Aswathappa	Organizational Behavior Text and cases	Himalaya Publishers Mumbai	2008

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mc Shane, Von Glinow and Radha R. Sharma	Organizational Behavior	New Delhi: Tata McGrawHill	2011
2.	Robbins, Vohra	Organizational Behavior	New Delhi: Pearson	2013
3.	Mishra M.N	Organizational Behavior	Vikas Publications New delhi	2013
4.	Udai Pareek	Understanding Organizational Behaviour	New Delhi: Oxford University Press	2018

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards)**

**Under New Choice Based Credit System (CBCS)**

**Programme : M.Com.( CO-OPERATION)**

**Subject Code : 21PCO03**

**Study Component : Core: 3**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 6**

**FINANCIAL ACCOUNTING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the accounting concepts and partnership account
- To calculate capital reserves
- To provide knowledge on hire purchase installment accounting
- To give exposure on depreciation and methods for providing depreciation
- *To know accounting procedures for departmental accounts*

**COURSE OUTCOME :**After successful completion of the course the graduates would be able

S.No	COURSE OUTCOME	Knowledge Level
CO1	To learn fundamental accounting concept of partnership company hire purchase, departmental royalty on branch accounts	K2
CO2	To understand the accounting producer of partnership and company of accounting	K1
CO3	To understand hire purchase installment accounting it is signification	K1
CO4	To analysis the cases of depreciation and understand the importance of depreciation accounting and practical uses and it's accounts benefits	K2
CO5	To impact of Decentralization and centralization accounting	K2 & K3

**MAPPING CO WITH PO**

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	L
CO2	S	M	S	L	M
CO3	S	L	M	S	M
CO4	S	S	S	S	S
CO5	S	M	S	M	S

# **FINANCIAL ACCOUNTING**

## **UNIT - I : Partnership Accounts**

**(15 hours)**

Meaning, Objectives of financial accounting- Components, Difference between Financial Accounting, Cost Accounting and Management Accounting- Partnership Admission partnership Retirement – death of partner Wind-up of the partnership and cash distribution (Simple Problems)

## **UNIT – II : Partnership Accounts**

**(15 hours)**

Concepts Shares issue Application – Allotment – Call Money-Share Forfeiture – Reissue of shares – Calculation of Capital Reserve (Simple Problems)

## **UNIT – III : Accounting for Depreciation**

**(15 hours)**

Meaning Need for and significance of depreciation, methods of Providing depreciation (straight line method, diminishing balance method, annuity method, insurance policy method) – Reserves and Provisions (Simple Problems)

## **UNIT – IV: Hire purchase and Installment systems**

**(15 hours)**

Concept, Account Procedure (excluding Hire Purchase Trading account).**Royalty:** Calculation Procedure (excluding Sublease)

## **UNIT - V : Departmental Accounts**

**(15 hours)**

Concept, Accounting Procedure, Transfers at cost or selling price. Branch Accounting: Kinds of Branch – Accounting Procedure (Excluding Foreign Branches)

**NOTE: Distribution of Marks: (Theory: 60% Problem: 40%)**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A.	Financial Accounting	Margham Publications	2014, 7 <sup>th</sup> Revised Edition.
2.	Jain S.P. & Narang K.L.	Financial Accounting	Kalyani Publishers	2016, 13 <sup>th</sup> Edition.
3.	Paul S.K.R	Advanced Financial Accounting	New central book agency, Calcutta	2017

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P.K., and Narang	Accounting for Management	Kalyani Publishers Ltd.	2009
2.	Shukla M.C.	Advanced Accountancy	S. Chand & Company Ltd.	2000, 13 <sup>th</sup> Edition.
3.	Maheswari S.N	Financial Management	Sultan & Chand ,company	2011

## WEB

## RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com.( CO-OPERATION)**

**Subject Code : 21PCO05**

**Study Component : Core: 5**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 6**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

The course objectives of this course are to make the students

- To familiarize the students relating to the significance and functions of management.
- To identify the uniqueness, goals and governance in cooperatives.
- To apply and adopt the management functions to cooperative enterprises.
- To enable the students to understand the basic issues faced by Coops.
- To analyse the issues in Cooperative Management.

**COURSE OUTCOME:** On successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Understand the concepts, principles, significance and functions of management	K1 & K2
CO 2	Understand the cooperative governance and uniqueness of cooperative management	K2
CO 3	Gain knowledge on the role of officials and functionaries in administering cooperative enterprises	K2 & K3
CO 4	Apply the management functions to cooperative enterprises	K3
CO 5	Analyse the issues in Cooperative Management and devise strategies for sustainable Cooperative development.	K3

**MAPPING CO WITH PO**

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

S- Strong, M-Medium, L-Low

# **MANAGEMENT OF COOPERATIVE ENTERPRISES**

## **UNIT – I : An overview of Management**

**( 15 hrs )**

Management Concept, Importance, Pre-Scientific Management Era- Management Science Era, Principles and Functions of Management- Planning- Organizing-Staffing-Directing- Controlling- Reporting and Budgeting.

## **UNIT – II: Cooperative Management**

**( 15 hrs )**

Concept – Course Objectives - Goals –Uniqueness - Governance Structure – General Body meeting Board of Management – Executive – Relationship - Democratic Control – Functions and powers of General body- Role of BOD.

## **UNIT – III : Cooperative Administration**

**( 15 hrs )**

Administration:meaning organizational structure of Cooperatives - Registrar of Cooperative societies –Role and functions - Functional Registrars- powers and functions of M.D/Chief Executives- duties and responsibilities of Secretary/Manager -Their powers and duties.

## **UNIT – IV: Cooperative Elections**

**( 15 hrs )**

Authority to conduct elections-Dis- qualification to vote or contest in elections and be a member in management Committee –offences and penalties related to election-mode of conducting elections- reservations to constituencies- role of election officer –custody and prevention of records.

## **Unit- V: Issues in Cooperative Management**

**( 15 hrs )**

Professional Management, De-Officialisation – State Partnership - Operational Efficiency – Key Result Areas – Strategies for sustainable Development of Cooperatives in India – SWOT Analysis.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sah.A.K.	Professional Management for Cooperatives	Rainbow Publications, Coimbatore.	1984
2.	Kulandaisamy.V	Functional Areas of Management	Arudra Academy.	2000
3.	Nakkiran.S	A Treatise on Cooperative Management	Rainbow Publications, Coimbatore.	2013

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dhal.P.C.	Cooperative Management	Konark Publishers Pvt Ltd, New Delhi.	1989, 1 <sup>st</sup> Edition.
2.	Ramakishnan.Y.	Management of Cooperatives	Jaico Publishing House, New Delhi.	2003, 1 <sup>st</sup> Edition.
3.	Sinha S.K.and Sahaya.R	Management of Cooperative Enterprises	NCCT	1981

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY , SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCOE01**

**Study Component : Elective: 1**

**Year/ Semester: I/I**

**Credits : 3**

**Hours/Weeks : 6**

**MANAGERIAL ECONOMICS**

Category	CIA	ESE	T	Credit
Core	25	75	45	3

**COURSE OBJECTIVES**

This course aims to enable the students to

- Familiarise with the basic concepts of managerial economics
- Understand and apply the economic theories of Demand and Supply
- Understand and apply production function and profit planning
- Analyse the market structure and determine price under different market conditions
- Understand and analyse the macro economic problems impacting the business enterprises

**COURSE OUTCOME**

After successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Understand the objectives of the firm and apply the basic concept of managerial economics in the business management	K1 & K3
CO 2	Apply the theories of demand and supply in the business decisions	K2 & K3
CO 3	Know the production function and profit planning in the business organisation	K3
CO 4	Apply appropriate price strategy depending upon the market conditions	K2 & K3
CO 5	Critically analyse the macro economic problems of the business organisations	K3

**MAPPING CO WITH PO**

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

S- Strong, M-Medium, L-Low

# **MANAGERIAL ECONOMICS**

## **UNIT – I : Introduction to Managerial Economics**

**(9 hrs )**

Nature - Scope – Basic concepts in Managerial Economics – Role of Managerial Economists – objectives of firm.

## **UNIT – II: Theory of Demand and Supply**

**(9 hrs )**

Law of demand - Elasticity of demand – Use of elasticity of demand in managerial decisions - Demand Forecasting, Methods of demand forecasting for new products and established products – Law of Supply and Elasticity of Supply – Demand Supply Interaction.

## **UNIT – III: Theory of Production**

**(9 hrs )**

Production function–Types of production function, Isoquant and its properties - Law of Variable proportions–Law of Returns to Scale–Cost and Revenue functions – Cost and Revenue Curves - Break Even Analysis and its uses in Managerial Economics.

## **UNIT – IV: Market Structure and Price Determination**

**(9 hrs )**

Market – Definition – Conditions - characteristics - Price determination under Perfect competition – Monopoly - Monopolistic Competition – Basics of Oligopoly – Price discrimination – Pricing methods – Pricing forecasting.

## **UNIT – V: Macro Economic Problems**

**(9 hrs )**

Business cycle - features - phases of business cycle – Inflation - Factors causing Inflation – Measures to control business cycle and inflation.**Profit:** Nature and Concept – Profit Planning, policies and forecasting – measurement of profit interest – Rent.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ahuja, H.L	Managerial Economics: Analysis of Managerial Decision Making	S. Chand & Company Ltd. New Delhi	2014 8 <sup>th</sup> edition
2.	Dwivedi, D.N	Managerial Economics	S.Chand and Company Ltd, New Delhi	2015
3.	Varshney and Maheswari	Managerial Economics	S.Chand and Company Ltd, New Delhi	1985

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Geetika , Ghosh. Piyali, Choudhury, Purba Roy	Managerial Economics	Tata McGraw-Hill, New Delhi	2013
2.	Gupta S.S	Managerial Economics	Tata McGraw-Hill., New Delhi	2013
3.	Mehta.P.C	Managerial Economics	S.Chand and Company Ltd, New Delhi	2002

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. . (CO-OPERATION)**

**Subject Code : 21PCOE02**

**Study Component : Elective: 2**

**Year/ Semester: I/II**

**Credits : 3**

**Hours/Weeks : 6**

## **SERVICES MARKETING**

Category	CIA	ESE	T	Credit
Core	25	75	45	3

### **COURSE OBJECTIVES**

- To gain knowledge on marketing of various quality of services.
- *To know about product diversification*
- *To offer an insight in to the product planning and development*
- To enable quality standards services
- To identify areas where in marketing be applied

**COURSE OUTCOME:** After successful completion of the course, the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Understand the differences between products and services	K1 & K3
CO 2	Understand the requirements demanded for quality standards in services marketing	K2 & K3
CO 3	Know the product planning and development of new product	K3
CO 4	Understand the application of marketing concept on banking services	K2 & K3
CO 5	Apply marketing concept in various services	K3

### **MAPPING CO WITH PO**

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

S- Strong, M-Medium, L-Low

# **SERVICES MARKETING**

## **UNIT- I: Services Marketing**

**( 15 hrs)**

Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

## **UNIT- II : Concept of services marketing**

**( 15 hrs )**

Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering quality Service - TQM in services marketing – Quality standards - process and technological requirements to implement quality standards in services marketing.

## **UNIT- III : Services Marketing Mix**

**( 15 hrs )**

Product Strategy – Product Life Cycle concept – Product Strategies during the Product Life Cycle – Product Planning and development – Development of new products – Diversification and elimination.

## **UNIT- IV : Bank Marketing**

**( 15 hrs )**

Insurance Marketing – Transport Marketing.-orientation towards customers-strategies adopted for customer satisfaction.

## **UNIT –V : Tourism and Hotel Marketing**

**( 15 hrs )**

Education Marketing – Communication Services Marketing – Health services.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.M. Jha	Services Marketing	Himalaya Publishing House , Mumbai	2002
2.	M.Y. Khan	Services Marketing	Tata McGraw Hill., New Delhi	2012

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Cowell,	Marketing of Services	Heinemann Publishers	2013
2.	Christopher Lovelock, JochenWirtz & Jayanta Chatterjee	Services Marketing People	Tata McGraw Hill. New Delhi	1984

## WEB RESOURCES

### PEDAGOGY

Lecture, Seminar and Power Point Presentation

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCO06**

**Study Component : Core: 6**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 6**

**RESEARCH METHODOLOGY AND STATISTICS**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

This course aims at enabling the students

- To know the concepts, fundamentals and types of research
- To understand the tools and techniques of research
- To learn the sampling techniques
- To know the use of statistical Analysis
- To focus on the different statistical methods

**COURSE OUTCOMES**

COs	CO Statement	Knowledge Level
CO1	Gain knowledge on the fundamentals of research	K1 & K3
CO 2	Preparation of research design	K2 & K3
CO 3	Understanding the various types of sampling methods	K3
CO 4	Knowledge on the uses of statistical tools	K2 & K3
CO 5	Exercising the statistical methods	K3

**MAPPING CO WITH PO**

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

S- Strong, M-Medium, L-Low

# **RESEARCH METHODOLOGY AND STATISTICS**

## **UNIT -I : Introduction to Research**

**(15 hrs)**

Research – definition - course objectives - types. Research Process- Identifying and prioritizing problems - theoretical framework – review of literature, variables -its types– Hypothesis – formulation and types.

## **UNIT – II: Research design**

**(15 hrs)**

Explorative, Experimental, descriptive, Case study and survey methods - Content Analysis - Intervention and Interdisciplinary Studies - Mixed methods.

## **UNIT – III : Data collection**

**(15 hrs)**

Sampling and non-sampling techniques -Data collection methods – interview, schedule, Questionnaire, and observation. Online research methods, psychological tests, projective techniques. Validity and reliability of scales - Research Report - Components and format of research report - Reference materials, quotations, bibliography, footnotes, glossary and appendix, - dissemination of findings.

## **UNIT -IV :Descriptive Analysis**

**(15 hrs)**

Measures of central tendency, dispersion, skewness and kurtosis – Correlation of Analysis, Association of attributes, Multiple regression and correlation analysis, concepts of Factor analysis - Statistical software and its uses.

## **UNIT – V: Inferential Analysis**

**(15 hrs)**

Basic concepts and Hypothesis testing and Estimation; Steps in hypothesis testing. Tests for Large and small samples – Z test, t-test and F-test, Chi-square test, Mann-Whitney test, and ANOVA.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shajahan Dr. S.	Research Methods for Management (Text and Cases)	Jaico Publishing House., New Delhi	2006
2.	Kothari C.R,	Research Methodology	Wishva Prakashan., New Delhi	2001
3.	Vijayalakshmi G. & Sivapragasam C	Research Methods: Tips and Techniques	MJP Publishers.,Chennai	2009
4.	Gupta S.P.& M.P.Gupta	Business Statistics	Sultan Chand & Sons., New Delhi	2006

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hooda R.P.,	Statistics for Business and Economics	Macmillan Ltd., New Delhi	2003
2.	Krishnaswamy O.R,	Methodology of Research in Social Sciences	Himalaya Publishing House.,Mumbai	2002
3.	Uma Sekaran,	Research Methods for Business	John Wiley and Sons Inc., New York	2000
4.	Gupta S.P.& M.P.Gupta	Business Statistics	New Delhi:Sultan Chand & Sons.,	2006

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY,**

**SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. . (CO-OPERATION)**

**Subject Code : 21PCO07**

**Study Component : Core: 7**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 6**

**COST AND MANAGEMENT ACCOUNTING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

This course aims at enabling the students

- To enhance the capacity to analyse financial statements of cooperatives
- To prepare the cost sheets of the business organisations including cooperatives.
- To gain practical knowledge on the application of breakeven analysis in profit planning.
- To learn the methods and techniques of cost control and cost reduction.
- To gain practical knowledge and skills in budgeting and budgetary control.

**COURSE OUTCOME**

After successful completion of the course the graduates would be able to

COs	COURSE OUTCOME	Knowledge Level
CO1	To recollect the concept and important of cost and management accounting.	K2
CO2	To understand the preparation of cost sheets pricing methods, methods costing in different production organizations	K1
CO3	To compare the cost and management account with financial account and understand different its	K1
CO4	To get the familiarize various methods and technique of management account statement analysis (i.e, Ratios)	K1 & K3
CO5	To applying and analysis of fund flow and cash flow statement, budgets, cost volume profit analysis	K1 & K3

**MAPPING CO WITH PO**

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	M	S	S	M	M
CO2	L	M	S	M	L
CO3	M	L	M	S	M
CO4	L	M	S	S	S
CO5	M	L	S	S	S

S- Strong, M-Medium, L-Low

# **COST AND MANAGEMENT ACCOUNTING**

## **UNIT-I : Cost Accounting**

**(15hrs)**

Meaning, Objectives Importance and Scope – Comparison of Cost Accounts with Financial accounts and Management Accounts-Elements of cost – Cost Sheet.

## **UNIT-II :Materials**

**(15hrs)**

Methods of pricing FIFO, LIFO and Average cost methods (Simple Problems). Methods of Costing: Job cost, Contract cost and Process Cost (Problems) and Accounting Standards.

## **UNIT-III**

**(15 hrs)**

Management Accounting: Concept, Objectives, Scope, Functions and Limitations – Difference between Management Accounting and Financial Accounting Ratio Analysis.

## **UNIT-IV : Marginal Costing**

**(15 hrs)**

: Break even analysis cost volume profit analysis advantages and limitation of marginal costing – marginal costing absorption costing Budget and Budgetary controls – Types of Budgets. (Production, Sales, Cash, Flexible budget – Problems)

## **UNIT-V :Analysis of Financial Statement**

**(15 hrs)**

: Concept, Tools: Cash Flow and Fund flow Analysis: Concept, Calculating Procedure, Difference between an Fund Flow and Cash Flow Analysis.

**NOTE: Distribution of Marks: (Theory:60% Problem: 40%)**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheshwari S.N.	Cost And Management Accounting	Sultan Chand And Sons	2005, 12 <sup>th</sup> Revised Edition.
2.	S.P. Iyengar	Cost & Management Accounting	Sultan Chand And Sons	2009, 8 <sup>th</sup> Edition.
3.	Shukla M.C., & Grewa T.S.	Cost Accounting	S. Chand & Company Pvt Ltd.	2008, 10 <sup>th</sup> Edition

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Venkatasivakumar. V	Cost Accounting and Financial Management	New Delhi: Pearson.	2011

## WEB RESOURCES

1. <http://www.yourarticlelibrary.com/cost-accounting/meaning-and-scope-of-cost-accountancy/55220>
2. <http://www.yourarticlelibrary.com/accounting/overheads/classification-of-overheads-4-categories/74467>
3. <https://businessjargons.com/process-costing.html>

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under  
New Choice Based Credit System (CBCS)**

**Programme : M.Com. . (CO-OPERATION)**

**Subject Code : 21PCO08**

**Study Component : Core: 8**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 6**

**PRACTICE OF COOPERATION IN INDIA AND FOREIGN COUNTRIES**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the practice of credit cooperatives
- To understand the functions of producers cooperatives
- To study the role and functions of consumer cooperatives
- To know the knowledge on processing cooperatives
- To enable the functions of housing cooperatives

**COURSE OUTCOME**

**On successful completion of the course the graduates would be able to**

COs	CO Statement	Knowledge Level
CO1	Gained knowledge on functions of credit cooperatives in Germany	K1
CO2	Acquaintances the functions of producers cooperatives in Danish Dairy Board	K2
CO3	Understanding the role and functions of consumer cooperatives in Japan and India	K3
CO4	Describe the processing cooperatives in Canada and Philippines.	K3
CO5	Examine the various functions of housing cooperatives in Japan and Israel	K3

**MAPPING WITH PROGRAMME OUTCOMES**

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	L	L	M	M	M
CO2	M	L	M	L	L
CO3	M	M	M	M	M
CO4	L	M	S	M	M
CO5	L	M	M	S	S

S- Strong, M-Medium, L-Low

# **PRACTICE OF COOPERATION IN INDIA AND FOREIGN COUNTRIES**

## **Unit-I : Credit Cooperatives**

**(15 hours)**

Origin, functions, management, structure and issues of credit cooperatives in India and Germany

## **Unit- II: Dairy Cooperatives**

**(15 hours)**

Origin–Functions – Anand Pattern–Importance- Structure -Constitution and Problems in India – Structure and Working of Dairy Cooperative in Denmark – Danish Dairy Board.

## **Unit-II : Consumer Cooperatives**

**(15 hours)**

Origin - functions-Constitution- Structure and Working of Consumer Cooperatives in India – Consumers Cooperatives in England-Salient Features – Cooperatives student stores in Japan and India.

## **Unit-IV: Marketing and Processing Cooperatives**

**(15 hours)**

Origin – functions – Structure - Constitution and Functions of Cooperative Sugar Mills and Cooperative Spinning Mills – Constitution - Marketing of Cotton Cooperatives in Australia – Agricultural Producers Marketing Cooperatives in Canada and Philippines.

## **Unit-V : Housing and labour Cooperatives**

**(15 hours)**

Origin – importance – functions - Types of Housing Cooperatives- recent trends in housing cooperative in India and Canada -**Cooperative Farming:** Types and Functions in India and Israel- Multi Purpose Cooperatives in India and Japan.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	John A, Winfred & V.Kulandaiasamy	History of Co-operative Thought	Coimbatore Rainbow Publications	1986
2.	Bedi R.D	Theory, History and Principles of Co-operation	R.Lal Book Depot Meerut	2001
3.	Hajela T.N.,	Principles, Problems and Practice of Co-operation	Konark Publishers New Delhi	2000

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Memoria C.B	Co-operation in India and Abroad	Kitab Mabal, Allahabad	1973
2.	Taimini, K. K.	Asian Rural Cooperatives	Oxford & IBH Publications Co. Pvt. Ltd.,	1994
3.	Saksena, K.P.,	Cooperation in Development – Problems and Progress for India and ASEAN	Sage Publishers, New Delhi	1986

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. . (CO-OPERATION)

Subject Code : 21PCOTR01

Study Component : Core Practical: 1

Year/ Semester: I/II

Credit : Add On:

Hours/Weeks : 6

## **INTERNSHIP – (SUMMER PLACEMENT)**

### **COURSE OBJECTIVES**

The course objectives of the course are to enable the students

- To develop the capacity to understand the working of Cooperatives
- To study the influence of various economic and social forces on the cooperatives.
- To have hands on experience on the operations of the cooperatives.
- To have practical exposure to maintenance of books of accounts and auditing of cooperatives.
- To expose on cooperative governance
- To prepare a report on the general functioning of the cooperatives.

### **COURSE OUTCOME**

On successful completion of the course the graduates would be able to

<b>Cos</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Analyse the working of cooperatives	K1
<b>CO2</b>	Study the various social, economic and political forces influencing the working of the cooperatives.	K2
<b>CO3</b>	Evaluate the managerial techniques and strategies adopted by cooperatives in their administration and management.	K3
<b>CO4</b>	Maintain the accounts and take up audit of the cooperatives	K3
<b>CO5</b>	Prepare a case study of the cooperatives.	K3

### **METHODOLOGY FOR INTERNSHIP**

Each student shall be attached with a cooperative Institution for a period of 15 days either continuously or Intermittent break as decided by the Department and with the guidance of Supervisor. At the end of the programme, students have to submit Report. The Report shall not exceed 40 pages neatly typed and bound along with the attendance certificate issued by the authorities of the Cooperative Institution where he/she undergone Internship.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under  
New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PCO04

Study Component : Core: 4

Year/ Semester: I/II

Credits : 5

Hours/Weeks : 6

## BUSINESS ENVIRONMENT

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

This course aims to enable the students to

- Understand the elements of external business environment.
- Analyse the components of the economic and socio-cultural environment of the business.
- Analyse the components of the political and legal and environment of the business.
- Enlighten on business ethics and social responsibility
- Understand and analyse the global environment of the business and institutions and policies constituting the global environment.

**COURSE OUTCOME :** On successful completion of the course, the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Explain the significance and the factors constituting the internal and external business environment	K1
CO2	Assess the economic environment of the business under LPG	K2
CO3	Explain the dynamic political and legal environments of the business.	K3
CO4	Examine and apply business ethics	K3
CO5	Analyse the economic and trade policies and the institutions influencing the global business environment.	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	L	L	M	M	M
CO2	M	L	M	L	L
CO3	M	M	M	M	M
CO4	L	M	S	M	M
CO5	L	M	M	S	S

S- Strong, M-Medium, L-Low

# **BUSINESS ENVIRONMENT**

## **Unit- I : Business Environment**

**(15 hours)**

Concept, significance and nature of business environment- Elements of environment - Internal and external: changing dimensions of business environment- Environmental Analysis and Forecasting.

## **Unit –II : Economic Environment**

**(15 hours)**

Economic System-economic planning in India: fiscal policy, monetary policy, public sector and economic development: economic reforms, LPG and structural changes programmes.

## **Unit- III : Political and Legal Environment**

**(15 hours)**

Government and business: changing dimensions of legal environment in India: MRTP Act, FEMA, licensing policy and Regulatory bodies: SEBI, TRAI, IRDA, RBL, CLB. Industrial Policy of India as amended from time to time: small and micro enterprises in India: reservation of industries for small scale units.

## **Unit- IV : Socio-Cultural Environment**

**(15 hours)**

Business and Society- Social Responsibility of Business: Business and Culture- Elements of Culture-Corporate Governance- Business Ethics- Concept, Nature and importance and Principles.

## **Unit- V : Global Environment**

**(15 hours)**

MNC-Foreign Investment in India- FDI Non-Resident Indians and Corporate Sector: International Economic Institutions: WTO, IBRD and IMF: Foreign Trade Policies-EXIM Policy.

## TEXT BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Aswathappa:K	Business Environment	Himalaya Publishing House, New Delhi	2016
2.	Fernando, A.C.	Business Environment	Pearson Education, Dorling Kindersley, New Delhi	2011
3.	Saleem Shaikh	Business Environment	Pearson Education, Dorling Kindersley, New Delhi	2015

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Paul, Justin	Business Environment: Text and Cases	McGraw Hill Education., New Delhi	2010
2.	Ravindra Saini	Business Environment	Global Vision Publishing House. New Delhi,	2010

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

**PERIYAR UNIVERSITY, SALEM – 636 011.**

(Applicable to Students admitted from academic year 2021-2022 onwards) Under  
New Choice Based Credit System (CBCS)

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCOE02**

**Study Component : Elective: 2**

**Year/ Semester: I/II**

**Credits : 3**

**Hours/Weeks : 6**

**COMPUTER APPLICATIONS IN BUSINESS**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To know the concept of MS office
  - To learn the knowledge on computerized accounting.
  - To understand the concept of Internet
- To use Power Point presentation for easy understanding*
- To enlighten on e- technology

**COURSE OUTCOMES:** On successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Familiar with data entry operation using MS Word	K1
O2	Preparation of Payroll statement using MS Excel	K2
O3	Free access on Internet and HTML to create data base	K3
O4	<i>Using Prepare slides for presentation and electronic payment system</i>	K3
CO5		K3

**MAPPING WITH PROGRAMME OUTCOMES**

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	L	L	M	M	M
CO2	M	L	M	L	L
CO3	M	M	M	M	M
CO4	L	M	S	M	M
CO5	L	M	M	S	S

S- Strong, M-Medium, L-Low

# **COMPUTER APPLICATIONS IN BUSINESS**

## **UNIT-I : MS-WORD**

1. Type your curriculum vitae using templates/wizards in MS word.
2. Prepare a bill of Exchange
3. Collect and prepare an invoice
4. Prepare questionnaire for a survey
5. Draw an organizational chart in MS word.

## **UNIT : II MS-EXCEL**

1. Create a payroll in an organization
2. Prepare a Excel Sheet under the main Heading of Assets and Liabilities
3. Preparation of Stock details
4. Draw a break even chart with imaginary figures.
5. Prepare sales budget

## **UNIT – III: MS-ACCESS**

1. Create table with following fields and insert the values (company name, proprietor, address, supplier's name, number of employees)
2. Create table with following fields (product name, product number, unit of measure, quantity, total amount)
3. Create data base of major cooperative societies in India and their business using access

## **UNIT –IV : MS- POWER POINT**

1. Create an advertisement using power point
2. Prepare an agenda for an inauguration function of a one day seminar
3. Draw a diagram of different packing labels and symbols in MS word and display it in the power point.
4. Create a slide show of various activities of your department during the academic year.
5. Present suing power point the procedures involved in exporting a product

## **UNIT V : E-TECHNOLOGIES :**

Pa yment gateway- electronic paymentsystem -Real Time Gross Settlement-National Electlronic Fund Transfer- Core banking system-e- governance-Information Security-Legal aspects of cyber crime –

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.Saravanakumar, R.Parameswaran, T.Jayalakshmi	A text book of information Technology	S. Chand& company Ltd.,	2003
2.	R.K.Taxali	PC software for window 98 made simple	Tata McGraw Hill.	
3.	Alexis Leon, Mathews Leon	Introduction to computer	Leon Tech World.	2001

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.		Microsoft Office- The Complete Reference	Tata McGraw Hill.	
2.	Vishu priya Singh,	Tally ERP-9	Computech Publications.	2013

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

PERIYAR UNIVERSITY, SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PHR01

Study Component : EDC

Year/ Semester: I/II

Credits : 2

Hours/Weeks : 6

## HUMAN RIGHTS

Category	CIA	ESE	T	Credit
Core	25	75	30	2

### COURSE OBJECTIVES

- To impart the basic ideas about human rights at post graduation level.
- To make aware of different types of HR
- To provides different aspects of human rights which includes children and women.
- To throw light on multi- dimensional aspects
- Students can learn not only their basic rights but also can understand the duties to be carried out in the days to come.

### COURSE OUTCOMES

On successful completion of the course, the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	<i>Understand the need for HR in the dynamic environment</i>	K1
CO2	<i>Enlighten on various types of rights</i>	K2
CO3	<i>Know different types of rights relating to Children and Women</i>	K3
CO4	<i>Understand the role of Trade Union in protecting un- organized labourers</i>	K3
CO5	<i>Understand constitutional remedies for grievances relating to HR</i>	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	L	L	M	M	M
CO2	M	L	M	L	L
CO3	M	M	M	M	M
CO4	L	M	S	M	M
CO5	L	M	M	S	S

S- Strong, M-Medium, L-Low

# **HUMAN RIGHTS**

## **Unit – I : Introduction to Human Rights**

**(15 hours)**

Human Rights – Meaning – Definitions – Origin and Growth of human rights in the world – Need and types of Human Rights – UNHRC (United Nations Human Rights Commission) - Human Rights in India.

## **Unit – II : Classification of Human Rights**

**(15 hours)**

Right to Liberty – Right to Life – Right to Equality – Right against Exploitation – Educational Rights – Cultural Rights – Educational Rights – Economic Rights – Political Rights – Social Rights.

## **Unit – III: Rights of Women and Children**

**(15 hours)**

Rights of Women – Female feticide and Infanticide and selective abortion – Physical assault and sexual harassment – Domestic Violence – Violence at work place – Remedial Measures.

**Rights of Children** – Protection rights, survival rights – Participation rights – Development rights – Role of UN on convention on rights of children.

## **Unit- IV: Multi-Dimensional aspects of Human Rights**

**(15 hours)**

Labour rights – Bonded labour – Child labour – Migrant Labour – Domestic Women labour – Gender Equity – Rights of Ethnic refugees – Problems and remedies – Role of trade union in protecting the unorganized labourers.

## **Unit –V: Grievance and Redressal Mechanism**

**(15 hours)**

Redressal mechanisms at national and international levels – Structure and functions of National and State level Human Rights Commission – Constitutional remedies and directive principles of state policy.

## TEXT BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Asish Kumar das and Prasant Kumar Mohanty	<b>Human Rights in India</b>	Sarup ans Sons, New Delhi	2007
2.	Velan, G.	<b>Human Rights and Develoment Issues</b>	The associated publishers, Ambala	2008
3.	Meena, P.K,	<b>Human Rights theory and Practice</b>	Murali Lal and Sons, New Delhi	2008

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Baradat Sergio and Swaronjali Ghosh	<b>Teaching of human rights</b>	Dominant Publishers and distributors, New Delhi	2009
2.	Roy A.N.	<b>Human Rights Achievements and Challenges</b>	Vista International Publications, New Delhi	2005
3.	Bhavani Prasad Panda	<b>Human Rights Development and environmental law</b>	Academic excellence	2007

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under  
New Choice Based Credit System (CBCS)**

**Programme : M.Com. CO-OPERATION**

**Subject Code :**

**Course Title : EDC**

**Year/ Semester: I/II**

**Credits : 3**

**Hours/Weeks : 6**

**EDC-OFFERED BY OTHER DEPARTMENT**

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCO09**

**Course Title : Core: 9**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 6**

## **LEGAL FRAMEWORK FOR COOPERATIVES**

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>T</b>	<b>Credit</b>
Core	25	75	75	5

### **COURSE OBJECTIVES**

- To know the origin and development of Cooperative legislation
- To know the provisions of Tamil Nadu Cooperative Societies Act, 1983
- To understand the regulatory provisions relating to Cooperatives.
- To gain knowledge on legal provisions for employees of cooperatives
- To study about the Indian contract Act, 1872 and allied laws.

### **COURSE OUTCOME**

On successful completion of the course , the graduates would be able to

<b>Cos</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Evaluate the trends in the Indian cooperative legislation	K1 & K2
CO 2	Gain knowledge on registration procedure and management of cooperatives	K2 & K3
CO 3	Familiarize with the regulatory provisions of cooperatives	K3
CO 4	Understand the provision relating to employees of cooperatives	K2
CO5	Gain knowledge on Indian Contract Act and allied laws	K3

### **MAPPING WITH PROGRAMME OUTCOMES**

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

S- Strong, M-Medium, L-Low

## **LEGAL FRAMEWORK FOR COOPERATIVES**

### **Unit-I : Cooperative Legislation**

**(15 hours)**

Need for Legal Framework for Cooperatives-History of Cooperative Legislation in India-Cooperatives Credit Societies Act of (1904) - Cooperative Societies Act of (1912) -Model Cooperative Societies Bill (1957) – Model Cooperative Societies (1991)-Self -Reliant Cooperatives Societies Act (1995) - features – Multi -unit Cooperative Societies Act (2002) –Features – Constitutional Amendment Act, (2011) – TNCS Amendment Act ,( 2013).

### **Unit-II: The Tamil Nadu Cooperative Societies Act 1983 and Rules 1988**

**(15 hours)**

Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and disqualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- Net Profit Distribution.

### **Unit-III: The Regulatory Provisions Relating to Cooperatives**

**(15 hours)**

Audit, Inquiry, Inspection, Surcharge-Supersession of the Board - Winding up of Cooperatives - Settlement of Disputes – State Aid to Registered Cooperatives.

### **Unit-IV : The Provisions Relating to Employees of Cooperatives**

**(15 hours)**

Common Cadre-Recruitment Bureau-Selection, Placement- Rewarding – Offences and Penalties to Employees –Provisions relating to Appeal -Revision-Review- Cooperative Tribunals.

### **Unit-V : Contract Act and Other Allied Laws**

**(15 hours)**

Indian Contract Act of (1872) - Essential of Valid Contract -Breach of Contract and its Remedies. Sale of Goods Act (1930)- Sale-Agreement to Sell, Transfer of Properties Act 1882- Features, Indian limitation Act (1963) - Meaning– Computation of Period of Limitations, Consumer Protection Act (1986 ) - Definition- Features, Right to Information Act (2005)- Features.

## TEXT BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai, R.S.N and Bhagavathi	Legal Aspect of Business	S. Chand & Company. New Delhi	2013
2.	Govt. of Tamilnadu	Tamil nadu Cooperative Societies Act and Rules	Cooperative Union	--
3.	Saravanavel. P. and Sumathi	Legal System in Business	Himalaya Publishing House, New Delhi	2009
4.	Kapoor N.D and Rajini Abbi	General Laws and Procedures	S. Chand & Company., New Delhi	2010

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Arulselvam. M,	Tamilnadu Cooperative Manual	Malathi Publications Chennai	2005
2.	Goel.B.B.	Cooperative Legislation Trends and Dimension	Deep and Deep Publication	2006
3.	Tulsian P.C and C.A. Bharath Tulsian	Business Law	S. Chand & Company, New Delhi	2014
4.	Govt. of India	Report of the Committee on “Model Cooperative Act 1991”	Planning Commission, New Delhi	1991

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

PERIYAR UNIVERSITY,SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PCO10

Study Component : Core: 10

Year/ Semester: II/III

Credits : 5

Hours/Weeks : 6

## COOPERATIVE ACCOUNTING, AUDIT AND MIS

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

The objective of this course is to enable the students

- To have exposure to cooperative accounting system
- To differentiate cooperative audit or from Commercial Auditor
- To perform auditing and prepare audit memorandum
- To understand the significance of MIS practices adopted in cooperatives
- To identify areas where in MIS can be practiced

### COURSE OUTCOME

On successful completion of the course the graduates would be able to

Cos	CO Statement	Knowledge Level
CO1	Understand the differences between general and cooperative accounting systems	K1 & K2
CO 2	Compare and contrast the corporate and cooperative audits	K2 & K3
CO 3	Gain knowledge about duties and powers of an Auditor	K3
CO 4	Analyse the concept and role of MIS in business	K3
CO5	Analyse MIS practices in cooperatives	K3

### MAPPING WITH PROGRAMME OUTCOMES

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	M	S	S	M	S
CO3	M	S	S	S	S
CO4	M	S	S	M	S
CO5	S	M	S	S	S

S- Strong, M-Medium, L-Low

## **COOPERATIVE ACCOUNTING, AUDIT AND MIS**

### **Unit- I : Cooperative Account Keeping**

**(15 hours)**

Evolution- objectives and scope of MIS -differences between Double Entry book keeping and cooperative account keeping: Cooperative account keeping Vs Single entry system-day book- Ledgers- Statement of receipts and payments-Balance sheet-final account-distribution of net profit.

### **UNIT- II: Audit**

**(15 hours)**

Commercial & Co-operative Audit-Origin-Definition- Objectives- Advantages- Nature and Scope of Audit - Difference between Commercial and Cooperative Audit- Rights, Duties and Responsibilities of Commercial Auditor Vs Cooperative Auditor- Audit Programme- Vouching of Cash and Trade Transitions- Routine Checking- Importance of Routine Checking.

### **UNIT- III : Verification and valuation of Assets and Liabilities**

**(15 hours)**

Meaning of verification-mode of valuation various assets and liabilities-Depreciation- Definition – Objectives- Methods- Auditors duty. Reserve: Meaning-Definition-Various Reserves- Audit of Final Accounts: Profits and Loss Account-Balance Sheet-Relationship between them. Audit Classifications- Preparation of Final Audit Memorandum and its Enclosures- Schedule of Audit defects, Embezzlement and Fraud: Various Methods- Methods of their detection- safeguard to empty in internal checking and internal audit- Recent Trends in Audit- International Standard of Audit (ISA)

### **UNIT- IV : Management Information System**

**(15 hours)**

Definition, importance, role of MIS in business – Information technology Vs information system - functional information system - DSS, TPS, ESS. System analysis and design overview, system development life cycle – designing MIS implementation and evaluation of MIS

### **UNIT- V: MIS Practices in Cooperatives**

**(15 hours)**

Coverage of Membership - Kisan Credit Card (KCC) Scheme- Crop-wise Loan Disbursement- Loans Issued for Crops Notified Under Crop Insurance Scheme- Medium and Long Term Loans Issued during the year-according to categories of Borrowers- Demand Collection and Balance Statement -Period wise classification of overdues - Details of Deposits Mobilised- Growth in Share Capital -Statement Showing Work Position -Progress Report -Statement for Internal Control – Set of Performance Indicators for PACS-Periodical/Annual Report – Business Ratios – Concise-Structure of Balance Sheet-Financial Ratios -Cash Flow Statement.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Krishnasamy O.R	Cooperative Account Keeping	Oxford IBH Co, Ltd., New Delhi	1992
2.	Manickavasagam, P	A Treatise on Cooperative Account Keeping	Coimbatore: Rainbow Publications.	1989
3.	Samiuddin, Mahfoozur Rahman and Hifzur Rehman	Cooperative Accounting and Auditing	Himalaya Publishing House.,	1989

## REFERENCE MANUAL

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Government of Tamil Nadu	<b>Cooperative Audit Manual</b>	Department of Cooperation.	<b>2012</b>

## WEB RESOURCES

[www.nabard.org](http://www.nabard.org)

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit at least 3 assignments for each course.

## GROUP TASK IF ANY

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards)**

**Under New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCO11**

**Study Component : Core: 11**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 6**

## **OPERATIONS MANAGEMENT**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### **COURSE OBJECTIVES**

- Understand production procedures, duties and responsibilities of production manager
- Analyse various methods of production system adopted
- Explain methods and stages of production, planning and development
- Explain plant layout and material management
- Understand principles of quality control and tools for quality improvement

### **COURSE OUTCOME**

On successful completion of the course , the graduates would be able to

Cos	CO Statement	Knowledge Level
CO1	Familiarise with the production procedures and responsibilities of production Manager	K2
CO 2	Identify innovative production planning and development methods	K2 & K3
CO 3	Analyse the features of good plant location and plant layout designs	K3
CO 4	Understand and apply the best methods of material handling and inventory techniques	K1 & K3
CO5	Utilise basic tools for quality improvement	K3

### **MAPPING WITH PROGRAMME OUTCOMES**

POs/COs	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	M	S	S	M	S
CO3	M	S	S	S	S
CO4	L	M	S	M	S
CO5	M	S	S	M	S

S- Strong, M-Medium, L-Low

# **OPERATIONS MANAGEMENT**

## **UNIT-I : Overview of Operations Management**

**(15 hours)**

Concept, Scope and Components - Production Management Strategies - Production procedure- Functions and Responsibilities of Production Manager.

## **UNIT-II : Production System and Methods**

**(15 hours)**

Production systems, Types of Production - Product Design: New Product Development and its concepts- Value Analysis - Value Engineering, **Product Design:** Characteristics of a Good Product Design, Types and Stages.

## **UNIT-III : Production System and Methods**

**(15 hours)**

Development and Control: Concept, Elements and Importance, Master Production Schedule (MPS) – Production Functions - Product Development: Methods, Stages and Process of New Product Development - Simplification – Standardization and Diversification.

## **UNIT-IV: Plant Location and Layout**

**(15 hours)**

Factors, Basic Models, Layout, Types of Travel Charts, Material Handling.**Material Management:** Importance, Functions, Methods of Purchasing Methods – Stores Management – Inventory Control Techniques.

## **UNIT-V: Quality Control**

**(15 hours)**

Definition, Need, course objectives and Principles – Quality Circles: Characteristics, Advantages **Basic Tools for Quality Improvement:** TQM, Six Sigma, PERT and CPM Method- features – difference between PERT and CPM.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gopalakrishnana, P. and Sunderesan M	Material Management – An Integrated Approach	Prentice Hal of India, New Delhi	1998
2.	Ajak K. Garg	Production and Operations Management	Tata McGraw Hill Education, New Delhi	2012
3.	Saravanvel & Others	Production and Materials Management	Margham Publications.,Chennai	2016
4.	Panneerselvam	Production and Operations Management	PHI Learning Private Limited., New Delhi	2009

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Khanna.O.P	Industrial Engineering and Management: Text and Cases	Dhanapt Raj., New Delhi	2011
2.	Chunawalla & Patel,	Production and Operations Management	Himalaya Publishing house, New Delhi	2004
3.	Charry	Production and Operations Management	Tata McGraw Hill ., New Delhi	2002

## WEB RESOURCES

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit at least 3 assignments for each course.

## Group Task If Any

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PCOTR01

Study Component : Core - Practical: 1

Year/ Semester: II/III

Credits : 5

Hours/Weeks : 6

PRACTICAL TRAINING (*VISIT TO COOPERATIVE INSTITUTIONS*)

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### Course Objectives

- To impart practical knowledge of the management and working of various types of agricultural and non-agricultural co-operative institutions and Rural Enterprises.
- To develop Managerial leadership, initiative and motivation to adopt management practices relevant to Cooperatives and Rural Enterprises.

### COURSE OUTCOME

- On successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
CO1	Gain knowledge on the functioning of various types of cooperatives at the grassroots level	K2 & K3
CO 2	Analyse the problems being faced by the cooperatives at the grassroots	K3
CO 3	Identify the business strategies adopted by the cooperatives.	K2 & K3
CO 4	Compare gap exist between theory and current practices	K3
CO 5	Prepare a report on the functioning, problems and prospects of the cooperative enterprises	K3

### MAPPING COS WITH POS

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

S- Strong, M-Medium, L-Low

## **PRACTICAL TRAINING (*VISIT TO COOPERATIVE INSTITUTIONS*)**

### **COURSE CONTENT**

Students will be facilitated to visit and learn about the functions of various types of Cooperative enterprises at primary level as part of the curriculum as per the schedule of dates decided by the Department. Every student should maintain a systematic record for field work and submit for evaluation. The faculty in-charge of this course will be responsible for making the students to prepare a report and submit for evaluation.

The training will be an observation study of various types of cooperatives at District, Apex and National level furnished below. The Training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for Practical Training. Practical managerial knowledge is expected to be learnt from the following institutions.

#### **DISTRICT LEVEL INSTITUTIONS**

- District Central Co-operative Bank, Ltd
- District Consumer Cooperative Whole Sale Stores Ltd.
- District Cooperative Milk Producers Union Ltd
- District Cooperative Union
- Circle DR Office or JR Office
- Urban Cooperative Bank
- Agro-processing Units: Cooperative Sugar Factory Ltd

#### **APEX LEVEL**

- Tamil Nadu State Apex Cooperative Bank, Ltd
- Tamil Nadu State Cooperative Agricultural and Rural Development Bank, Ltd.
- Tamil Nadu State Cooperative Housing Federation. Ltd.
- Tamil Nadu State Cooperative Union
- Tamil Nadu State Cooperative Marketing Federation Ltd.
- Tamil Nadu Handloom Weavers Cooperative Society Ltd,
- Tamil Nadu State Urban Cooperative Bank Federation Ltd
- Tamil Nadu State Cooperative Sugar Federation Ltd
- NCDC, NAFED, IFFCO, KRIBHCO Head Office/ Regional office,
  - Tamil Nadu Industrial Cooperative Bank (TATCO)

## EVALUATION

This report shall be evaluated internally in the presence of HOD and the Senior most Faculty of the Department. The evaluation process comprises of PPT presentation by the students after submission of the report followed by viva-voce examination. The faculty in- charge shall submit the marks to the Controller of Examinations through Head of the Department after conducting the PPT presentation and and viva-voce.

The marks will be awarded based on the report, PPT presentation .Viva-voce will be held as mentioned above.

	Field Visit Report accompanied by PPT Presentation	<b>40 Marks (40+20)</b>	
	Viva-Voce Examination	<b>60 Marks</b>	
	Total Marks	<b>100 Marks</b>	

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. . (CO-OPERATION)

Subject Code : 21PCOE03

Study Component : Elective: 3

Year/ Semester: II/III

Credits : 3

Hours/Weeks : 6

## STRATEGIC MANAGEMENT

Category	CIA	ESE	T	Credit
Core	25	75	45	3

### COURSE OBJECTIVES

- To know purpose and objectives of strategic management
- To understand strategy formulations and choice of alternatives
- To understand strategies being adopted by various areas of management
- To focus on the relationship between strategy formulation and implementation
- To Know guidelines for control in strategic management

### COURSE OUTCOMES

On successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
<b>CO1</b>	Explain the business environment scanning	K1
<b>CO2</b>	Understand alternative choices to get an edge over others	K2
<b>CO3</b>	Explain the political and legal environment of the business.	K3
<b>CO4</b>	Understand the relationship between strategy formulation and implementation	K3
<b>CO5</b>	Gained knowledge on measuring performance based on guidelines for controlling	K3

### MAPPING WITH PROGRAMME OUTCOMES

COs	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO1</b>	L	L	M	M	M
<b>CO2</b>	M	L	M	L	L
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	L	M	S	M	M
<b>CO5</b>	L	M	M	S	S

S- Strong, M-Medium, L-Low

# **STRATEGIC MANAGEMENT**

## **UNIT- I: *Strategic Management***

**(15 hours)**

Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies - Environment Analysis – Environmental Scanning and Industry Analysis

## **UNIT- II: Strategy Formulation and Choice of Alternatives**

**(15 hours)**

Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing.

## **UNIT-III : Functional Strategies**

**(15 hours)**

Marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies.

## **UNIT-IV: Strategy Implementation**

**(15 hours)**

Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation.

## **UNIT- V : Evaluation and Control in Strategic Management**

**(15 hours)**

Measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Periasamy. P	Strategic Management	Himalaya publishing house Pvt.Ltd., Chennai	2002
2.	Prasad L.M	Strategic Management	S.Chand & Sons ,New Delhi	2012

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ghosh.P.R	Strategic Planning and Management	Sultan & Chand,,New Delhi	2011

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Task If Any

PERIYAR UNIVERSITY, SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. . (CO-OPERATION)

Subject Code : 21PCOE03

Study Component : Elective: 3

Year/ Semester: II/III

Credits : 3

Hours/Weeks : 6

## INCOME TAX LAW AND TAX PLANNING

Category	CIA	ESE	T	Credit
Core	25	75	45	3

### Course Objectives

- To give introduction to income tax under the Act
- To calculate income tax for Individual and Firms
- To identify sources of income from business
- To identify chargeable income from various sources
- To prepare IT statements by making deductions

### COURSE OUTCOMES

COs	CO Statement	Knowledge Level
CO1	Gain knowledge about computation of income tax.	K1
CO2	Computation of taxable income from individual and Firms	K2 & K3
CO3	Understand Significance of tax planning	K2 & K3
CO4	Apply in practical computation of Income from other sources	K2 & K3
CO5	Practice of assessment of individual income and tax liability.	K2 & K3

### MAPPING COS WITH POS

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

S- Strong, M-Medium, L-Low

# **INCOME TAX LAW AND TAX PLANNING**

## **UNIT – I : Introduction to Income Tax Act**

**(15 hours)**

Definitions – Residential Status – Scope of Total Income – Exempted Incomes under section 10.

## **UNIT –II : Computation of Salary Income**

**(15 hours)**

Salary items – Allowances – perquisites – Savings eligible for deduction - Calculation of house property income – Annual value – Deductions – Exempted house property incomes – Tax planning.

## **UNIT –III : Income from business**

**(15 hours)**

**Income from business** – Expenses allowed – Expenses disallowed – Computation of professional income – Calculation of capital gain – meaning – types – Exempted capital gain – Tax planning.

## **UNIT –IV: Computation of income from other sources**

**(15 hours)**

**Computation of income from other sources** – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses – Tax planning.

## **UNIT –V : Deductions from gross total income**

**(15 hours)**

Clubbing of income – Income Tax Authorities - Assessment of individual – Rates of Income Tax.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr. S.P. Goyal & Dr. H.C. Mehrotra	Income Tax Law & Practice	Sathiya Bhawan Publications, Agra.	2019-2020, 60 <sup>th</sup> Edition.
2.	Dr. R.K. Jain	Income Tax Law & Practice with GST	SBPD Publications	2019 -2020 Latest Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	B.B. Lal & N. Vashisht	Income Tax: Law & Practice	K International Publishing House - 33 <sup>rd</sup> Edition	2012, 33 <sup>rd</sup> Edition
2.	Anita Raman	Income Tax-Theory, Law and Practice	McGraw Hill	2019, 1 <sup>st</sup> Edition.

## PEDAGOGY

Lecture, Seminar and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Task If Any

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. . (CO-OPERATION)**

**Subject Code :**

**Study Component : Self - Study**

**Year/ Semester: II/III**

**Credits: 3**

**Hours/Weeks : 6**

**UGC- MOOC Course( under SWAYAM Portal)**

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>T</b>	<b>Credit</b>
Core	25	75	45	3

PERIYAR UNIVERSITY, SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. . (CO-OPERATION)

Subject Code : 21PCO11

Study Component : Core: 11

Year/ Semester: II/IV

Credits : 5

Hours/Weeks : 6

## BANKING AND INSURANCE MANAGEMENT

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### Course Objectives

- To understand the system and functions of Banking.
- To understand the adoption of technology in the Modern Banking environment.
- To understand the concept of Risk and Insurable interest.
- To analyse the various aspects of management of Insurance business.

### COURSE OUTCOME

On successful completion of the course the graduates would be able to

COs	CO Statement	Knowledge Level
CO 1	Explain the banking system and functions of banking	K2
CO 2	Compare and contrast the functions of traditional and modern banks and assess the technological impact in banking operations	K2 & K3
CO 3	Carry out the inter - branch reconciliation data centre management and Develop customer relationship management	K5
CO 4	Apply the concept and types of risk and insurable interest	K4
CO 5	Examine the regulatory agencies and measures of insurance business	K4& K5

### MAPPING COS WITH POS

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	S	S	L	S
CO3	M	S	S	M	S
CO4	M	S	S	M	S
CO5	S	M	M	M	M

S- Strong, M-Medium, L-Low

## **BANKING AND INSURANCE MANAGEMENT**

### **UNIT- I : Indian Banking System**

**(15 hours)**

Definition and meaning of banking – System of Banking – Branch Banking – Unit Banking – Features of Banking Regulations Act – Banking Sector Reforms, Structure and functions of commercial banks, cooperative banks, regional rural banks and local area banks.

### **UNIT- II : Branch Operation and Core Banking**

**(15 hours)**

Introduction and Evolution of Bank Management –Technological Impact in Banking Operations – Total Branch Computerization – Concept Opportunities – Centralized Banking – Concept, Opportunities, Challenges and Implementation.

### **UNIT- III : Bank Back Office Operations**

**(15 hours)**

Bank back office management – inter branch reconciliation – treasury management – FOREX Operations – Risk Management - Data Centre Management– Network Management – Knowledge Management (MIS/DSS/EIS)- Customer Relationships Management

### **UNIT- IV: Risk**

**(15 hours)**

Definitions, Chance of loss, Classification, Burden on society, managing techniques.

**Insurance:** Basic characteristics, an ideally insurable risk, adverse selection, Types, Benefits to society.

### **UNIT- V: Management of Insurance Business**

**(15 hours)**

IRDA Act - Insurance company operations: Types of private insurers, Ratemaking, Underwriting, Production, Claims settlement, Reinsurance.

#### **Financial operations of insurers**

Balance sheet, income statement, P&L, financial crisis - Regulation of insurance and solvency: Insurance regulation, Technical provisions, Solvency I and II -Non life insurance: Personal property, Liability risks - Life insurance: Types, Whole life insurance, Annuities.

## TEXT BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Adv. Sunil N. Shah	<b>Law Relating to Banking and Insurance</b>	Mumbai: Himalaya Publishing House.	2015
2.	Agarwal, O.P	<b>Banking and Insurance</b>	Mumbai: Himalaya Publishing House.	2017
3.	Sethi, Jyotsna, Bhatia	<b>Elements of Banking and Insurance</b>	Delhi: PHI Learning Pvt. Ltd,	2012

## REFERENCE BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Neelam C. Gulati	<b>Banking and Insurance</b>	Nioda: Principles and Practices Excel Books Pvt. Ltd.,	2010
2.	Taxmann	<b>Banking and Insurance</b>	New Delhi: Law and Practice	2010

## ONLINE RESOURCES

### /TUTORIALS PEDAGOGY

Lecture, Seminar and Power Point Presentation

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### GROUP TASK IF ANY

### FINANCIAL MANAGEMENT

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

- To gain knowledge on the evolution, goals and functions of financial Management.
- To apply financing and investment decisions in business, service and cooperative organisations.
- To learn to assess the working capital requirements and manage the working capital of the organisations including cooperatives
- To ascertain the profit and apply the legal provisions related to surplus management in cooperatives.

### COURSE OUTCOME

Cos	CO Statement	Knowledge Level
CO1	To analyse the evolution, objectives, goals, functions and other concepts in financial management	K2
CO 2	To prepare Capital budgets for business Service and Cooperative Organizations	K3
CO 3	To assess the cost of capital and take effective financing decisions in the different organisational settings	K3
CO 4	Assess the working capital requirement and apply appropriate management strategies for working capital management	K3
CO 5	Apply the legal provisions related to distribution of dividend and surplus in different forms of organisations including cooperatives	K3

### MAPPING WITH PROGRAMME OUTCOMES

POs / COs	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	M
CO2	S	S	S	L	S
CO3	S	S	S	L	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S- Strong, M-Medium, L-Low

## **FINANCIAL MANAGEMENT**

### **UNIT - I : Objectives and functions of Financial Management (15 hours)**

Role of Financial Management in co-operatives - Risk return relationship - Indian financial system - Legal, Regulatory and Supervisory frame work-Securities market (SEBI).

### **UNIT – II : Capital Budgeting (15 hours)**

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

### **UNIT – III: Cost of Capital (15 hours)**

Computation for each source of finance and weighted average cost of capital-EBIT-EPS analysis. Leverage: Concept, Operating leverage - Financial leverage-combined leverage

### **UNIT - IV : Capital Structure Theory (15 hours)**

Net income approach-Net operating income approach - MM Approach Dividend policy: Types of dividend policy - Dividend policy and share valuation. (20hours)

### **UNIT - V : Working Capital Management (15 hours)**

Concept- Factors affecting working capital Estimation of working capital requirements. Regulation of Bank credit to industry Recent issues and recommendations- Capital adequacy and Non-Performing Assets

**NOTE: Distribution of Marks: (Theory:60% Problem: 40%)**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheswari S.N	Financial Management	S.Chand& Sons	2011
2.	Khan And Jain	Basic Financial Management	Tata Mc Graw Hill Education , New Delhi	2005
3.	Samiuddin, Mahfoozur Rahman and Hifzur Rehman	Cooperative Accounting and Auditing	Himalaya Publishing House, New Delhi	1989

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kamat G.S.	New Dimensions of Cooperative Management	Himalaya Publishing House, New Delhi	1987
2.	Nakkiran S	Cooperative Management	Deep and Deep Publications., New Delhi	2013
3.	Prasanna Chandra	Financial Management	Tata Mc Graw Hill Education., New Delhi	1994

## Pedagogy

Lecture, Seminar and Power Point Presentation

## Assignments

The students should submit at least 3 assignments for each course.

## Group Task If Any

PERIYAR UNIVERSITY, SALEM – 636 011.

(Applicable to Students admitted from academic year 2021-2022 onwards) Under

New Choice Based Credit System (CBCS)

Programme : M.Com. (CO-OPERATION)

Subject Code : 21PCO013

Study Component : Core: 13

Year/ Semester: II/IV

Credits : 5

Hours/Weeks : 6

### MARKETING MANAGEMENT

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

The objectives of this course are

- To understand the concept, functions and approaches to marketing management
- To examine the factors determining the segmentation and buyer behaviour.
- To analyse the product life cycle and product development process.
- To analyse the pros and cons of marketing strategies for different products.

### COURSE OUTCOME

On successful completion of the course, the graduates would be able to

Cos	CO Statement	Knowledge Level
CO1	Understand the concept and functions of marketing management	K2
CO 2	Analyse the factors for segmentation and buyer behaviour	K3
CO 3	Assess the product life cycle stage of different products and product development process	K3
CO 4	Evaluate the 4Ps, its pros and cons and formulate strategies	K2 & K3
CO 5	Design and carryout market surveys and research studies and develop market information system for effective decision making	K2 & K3

### MAPPING COS WITH POS

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

S- Strong, M-Medium, L-Low

## **MARKETING MANAGEMENT**

### **UNIT- I : Introduction to Marketing**

**(15 hours)**

Meaning – Definition - Importance – Functions –Nature and scope of marketing –Marketing Management Process - Marketing Environment – Market Segmentation: Criteria for market segmentation, Elements of market segmentation – marketing planning-marketing Mix.

### **UNIT- II: Buyer Behaviour and Motivation**

**(15 hours)**

Buyer Characteristics - determinants of buyer behaviour – buying motives - Maslow's Hierarchy of needs – Festinger's Theory of Cognitive Dissonance –Stages of and participants in buying process.

### **UNIT- III: Marketing Mix – Product and Price Mixes**

**(15 hours)**

Classification of goods – Product mix –Product Life Cycle–Product development – Product mix strategies. **Pricing Decisions:** Course objectives – Factors affecting pricing decisions – Kinds of Pricing – pricing strategies – Salesmanship – Qualities – Sales Process – Effective selling.

### **UNIT- IV: Promotion and Distribution Mixes**

**(15 hours)**

Promotion mix: Components–Advertising; Personal selling – objectives and elements of sales publicity –Channels for distribution - Selection of appropriate channel/Distribution – Ethics in Marketing-marketing mix in cooperative banks.

### **UNIT - V : Marketing Systems and Structures in India**

**(15 hours)**

Organised and unorganized marketing systems - marketing structures and functionaries - **Globalisation:** Its effect on marketing system-Rural marketing and its potentials– Marketing Research to Cooperatives: methods, tools and techniques – Benefits of Marketing Research to Cooperatives.

## TEXT BOOKS

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	.Pilla R.S.Ni&Bhagavathi	<b>Modern Marketing</b>	S.Chand&Co., New Delhi	2010
2.	RajanNair.N.,SanjithR.Nair	<b>Marketing</b>	S.Chand&Co., New Delhi	1999
3.	J. Jayasankar	<b>Marketing</b>	Margham Publications, Chennai	2013, 2 <sup>nd</sup> Edition
4.	Ramasamy V.S. and Namakumari	<b>Marketing Management</b>	Rainbow Publications, Coimbatore	2014

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kotler Philip	<b>Marketing Management</b>	Prentice Hall of India (Pvt) Ltd., New Delhi	2012
2.	Varshney and Gupta	<b>Marketing Management</b>	S.Chand & sons, New Delhi.	2008
3.	Grewal	<b>Marketing</b>	Tata McGraw Hill, New Delhi	2015 14 <sup>th</sup> Edition

## Web Resources

### Pedagogy

Lecture, Seminar and Power Point Presentation

### Assignments

The students should submit atleast 3 assignments for each course.

### Group Task If Any

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onwards) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. (CO-OPERATION)**

**Subject Code : 21PCO14**

**Study Component : Core: 14**

**Year/ Semester: II/IV**

**Credits : 5**

**Hours/Weeks : 6**

**HUMAN RESOURCE MANAGEMENT**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand HRM planning at the micro and macro level.
- To apply HR practices in organizations.
- To assess HR requirements in Cooperatives.
- To know compensation eligible for victim employees.
- To understand approaches to maintain Good Human Relation in the working environment.

**COURSE OUTCOME**

On successful completion of the course the graduates would be able to

Cos	CO Statement	Knowledge Level
CO1	Know the basic concepts and functions of Human Resource Management.	K2
CO 2	Identify the various sources of Human Resources.	K3
CO 3	Appraise the performance of Human Resources.	K3
CO 4	Examine the compensation shared to the Human Resources.	K2 & K3
CO 5	Examine the ways to make the human relations in Industry.	K2 & K3

**MAPPING COS WITH POS**

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

S- Strong, M-Medium, L-Low

## **HUMAN RESOURCE MANAGEMENT**

### **UNIT- I: Human Resource Management**

**(15 hours)**

Meaning – Nature and Scope, objectives - Functions Distinction between HRM and Personnel Management. **Personnel Policies:** Components of HRM –Steps to improve HR Department in cooperatives– need for HRD in cooperatives –problems impeding the HRD Programme in cooperatives.

### **UNIT –II : Human Resource Planning**

**(15 hours)**

Characteristics, Need, Process - Job Analysis - Job Description - Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment - Job Enlargement - Recruitment – Process and Sources of Selection - Interviews – Placement – Induction and Recruitment and Selection of HR for cooperatives in Tamilnadu.

### **UNIT- III : Training**

**(15 hours)**

Meaning, Need -Methods of Training – Evaluation of Training needs – Career Planning – Transfers, Career planning – Promotion – Demotion. -stitutional arrangements for Cooperative training and development – NCUI, NCCT, NCCF, NCDC, NIRD, BIRD

### **UNIT- IV : Performance Appraisal**

**(15 hours)**

Purpose –Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal . Quality of Work Life – Issues in Quality of Work Life- – Workers Participation in cooperatives.

### **UNIT- V : Industrial Relations**

**(15 hours)**

Working Conditions and Welfare of workers- Grievance - Meaning, Causes of Grievance- Grievance Redressal Procedures – Collective Bargaining – Meaning – levels – methods – pre - requisites – Benefits – Safety and Security Measures – Trade Union.

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jayashankar.J	Human Resource Management	Margham publications	2009, Reprint.
2.	Biswajeet P	Human Resource Management	Prentice Hall India Learning Private Limited	2014, 4 <sup>th</sup> Revised Edition.
3.	KAswathappa.A	Human Resource Management	Mc Graw Hill India	2017, 8 <sup>th</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dessler/ Varkkey	Human Resource Management	Pearson Education India	2015, 14 <sup>th</sup> Edition.
2.	Seema Sanghi	Human Resource Management	Vikas Publishing House	2014, 1 <sup>st</sup> Edition.

## Web Resources

1. <http://www.whatishumanresource.com/human-resource-management>
2. <https://corehr.wordpress.com/performance-management/performance-appraisal-methods/>
3. <http://www.economicdiscussion.net/wages/wage-system/wage-and-salary-administration/32097>
4. [https://saylordotorg.github.io/text\\_human-relations/s05-what-is-human-relations.html](https://saylordotorg.github.io/text_human-relations/s05-what-is-human-relations.html)

## Pedagogy

Lecture, Seminar, Assignment and Power point presentation.

## Assignments

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**(Applicable to Students admitted from academic year 2021-2022 onward) Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com.( CO-OPERATION)**

**Subject Code :**

**Study Component : Dissertation: 1**

**Year/ Semester: II/IV**

**Credits : 10**

**Hours/Weeks : 6**

**DISSERTATION**

Category	CIA	ESE	T	Credit
Core	50	150	200	10

**COURSE OBJECTIVES**

- To develop the ability to identify the researchable issues and problems in the cooperatives
- To develop appropriate research design and carryout the research study
- To suggest suitable measures to solve the problem based on the outcome of the research
- To develop skills to academic report preparation research documentation .report preparation.
- To develop the presentation skills.

**COURSE OUTCOME**

On successful completion of the course the graduates would be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the researchable issues and prepare design proposals for undertaking research in cooperatives, service and business organisations	K5
CO 2	Collect, data and analyse and information in a systematic way	K4 & K5
CO 3	Apply appropriate statistical tools and techniques for analysing and interpreting the data	K3
CO 4	Draw inferences based on the interpretation and suggest suitable measures	K5
CO 5	Prepare and present a report with all components of academic research report	K5

**MAPPING CO WITH PO**

CO Number	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong, M-Medium, L-Low

## METHODOLOGY

Every student has to take up a Dissertation work in the field of Cooperation and allied subjects during their fourth semester individually under the supervision of a Faculty member of the Department. At the end of the course, students have to submit a Dissertation Report not less than 50 pages as per the format suggested under CBCS.

Data collection should be completed in III Semester vacation.

## EVALUATION

Dissertation will be assessed by a Team of Examiners consisting of Supervisor and another External Member nominated by the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be based on the following category.

Criteria for assessing candidate during viva-voce are (150 Marks)

• Clarity of expression	-10
• Logical presentation	-10
• Communicative skill	-10
• Ability to apply in real situations	-20
Total	-----
	50
	-----

Evaluation of Report (Supervisor)	75
Evaluation of Report (External Member)	75
Joint Viva-Voce	50
<b>Total Marks</b>	<b>200</b>

## ***GUIDELINES FOR PREPARING DISSERTATION WORK***

### ***TOPIC***

The topic of the dissertation work shall be assigned to the candidate before the end of third semester vacation.

### **NO.OF COPIES OF THE DISSERTATION REPORT**

The students should prepare two copies of the dissertation report and submit the same for the evaluation by Examiners. After evaluation, one copy (both hard and soft) be handed over to Supervisor and one copy can be returned to the student.

- Certificate of attendance received from the Institute where in She/He is attached with.
- Secondary data for 5 years is compulsory
- Permission letter for data collection from Principal of the College

### **FORMAT TO BE FOLLOWED**

The format and certificate for dissertation report are to be submitted by the students as given below

### ***FORMAT FOR THE PREPARATION OF DISSERTATION REPORT***

- (a) TITLE PAGE
- (b) BONAFIDE CERTIFICATE
- (c) ACKNOWLEDGEMENT
- (d) TABLE OF CONTENTS
- (e) TEXT OF THE DISSERTATION
- (f) BIBLIOGRAPHY
- (g) APPENDIX

*Format of the Title Page*

# **TITLE OF THE DISSERTATION REPORT**

**DISSERTATION REPORT  
SUBMITTED TO**

**Periyar University in partial fulfillment of the  
requirement for the Award of the Degree of  
Master of Commerce(Cooperation)**

*Submitted by*

**(Student 's Name& Reg. No.)**

*Under the Guidance of*  
**[ Guide's Name & Designation]**



**Department of Cooperation**

**Government Arts College**

**Dharumpuri-636705.**

**Month -Year**

*Format of the Certificate*

# CERTIFICATE

This is to certify that the dissertation Report entitled \_\_\_\_\_  
\_\_\_\_\_ submitted to the Periyar University, Salem in partial  
fulfillment of the requirement for the award of the degree of Master of Commerce  
(Cooperation) is a record of bonafied dissertation work carried out by  
\_\_\_\_\_ under my supervision and guidance. No part of this  
dissertation report work has been submitted for the award of any Degree, Diploma,  
Fellowship or ther similar titles or prizes and that the work has not been published in part or  
full in any scientific or popular journals or magazines.

Date :

Place:

Signature of the Supervisor

Date of Viva-Voce Exam: \_\_\_\_\_

Internal Examiner

External Examiner

*Format of the declaration Certificate*

# DECLARATION

I hereby declare that the dissertation work entitled .....  
..... submitted to the Periyar University in partial fulfillment  
of the requirements for the award of the Degree of MASTER OF  
COMMERCE(Cooperation) is a record of original research work done by me, under  
the supervision and guidance of ..... and it has not  
formed the basis for the award of any Degree/Diploma/Associate Ship/Fellowship or  
other similar title to any candidate of any University.

Date

Signature of the Candidate

(Name of the Candidate)

Place:

**PERIYAR UNIVERSITY, SALEM – 636 011.**

**For candidate admitted from academic year 2021-2022 onwards Under**

**New Choice Based Credit System (CBCS)**

**Programme : M.Com. . (CO-OPERATION)**

**Subject Code :**

**Study Component : EDC**

**Year/ Semester: I/II**

**Credits: 3**

**Hours/Weeks : 6**

**(EXTRA DISCIPLINARY COURSE)-OFFERED BY THE DEPARTMENT OF COOPERATION**

**ENTREPRENEURSHIP DEVELOPMENT**

Category	CI A	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior of Entrepreneurship.
- To identify significant changes and trends which create new business opportunities.
- To analyse the environment for potential business opportunities.
- To provide conceptual exposure on converting ideas in to an entrepreneurial firm.

**COURSE OUTCOME**

On successful completion of the course the graduates would be able to

CO s	CO Statement	Knowledg e Level
CO 1		K1
CO 2		K2
CO 3		K3
CO 4		K3
CO 5		K3

**Mapping with Programme Outcomes**

CO s	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	L	L	M	M	M
CO 2	M	L	M	L	L

<b>CO 3</b>	M	M	M	M	M
<b>CO 4</b>	L	M	S	M	M
<b>CO 5</b>	L	M	M	S	S

S- Strong, M-Medium, L-Low

## **UNIT- I**

### **Entrepreneurial Management**

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

## **UNIT- II**

### **Entrepreneurial Environment**

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDP.

## **UNIT- III**

### **Preparation of Project Report**

Sources of Business - Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project report Preparation and Evaluation Criteria.

## **UNIT- IV**

### **Arrangement of Institutional Finance**

Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self -Help Groups.

## **UNIT- V**

### **Small Scale Industries and Industrial Sickness**

Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Business Start-ups in India - Industrial Sickness – Causes and Consequences – Preventing Sickness – Support for young entrepreneur.

## **REFERENCE BOOK**

1. Entrepreneurial Development - S.S.Khanka, S.Chand and Company.
2. Hand Book for Entrepreneur – P.C.Jai, Oxford University Press.
3. Entrepreneurship – Hirsch, Tata McGraw Hill.
4. Entrepreneurship Development – Gupta and Srinivasan.

## **PEDAGOGY**

Lecture, Seminar and Power Point Presentation

### **Assignments**

The students should submit at least 3 assignments for each course.

## **GROUP TASK, IF ANY**

**PERIYAR UNIVERSITY, SALEM – 636 011.**

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**Programme : M.Com.. (CO-OPERATION)**

**Subject Code :**

**Study Component : EDC**

**Year/ Semester: I/II**

**Credits: 3**

**Hours/Weeks : 6**

**EXTRA DISCIPLINARY COURSE-OFFERED BY THE DEPARTMENT OF COOPERATION**

**COOPERATIVE FINANCE AND BANKING**

<b>Category</b>	<b>CI A</b>	<b>ESE</b>	<b>T</b>	<b>Credit</b>
Core	25	75	45	3

**COURSE OBJECTIVES**

**COURSE OUTCOMES**

On successful completion of the course, the graduates would be able to

<b>CO s</b>	<b>CO Statement</b>	<b>Knowledg e Level</b>
<b>CO 1</b>	Explain the significance and the factors constituting the internal and external business environment	K1
<b>CO 2</b>	Assess the economic environment of the business	K2
<b>CO 3</b>	Explain the political and legal environment of the business.	K3
<b>CO 4</b>	Examine the socio – cultural environment of the business	K3
<b>CO 5</b>	Analyse the economic and trade policies and the institutions influencing the global business environment.	K3

**Mapping with Programme Outcomes**

<b>CO s</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO 1</b>	L	L	M	M	M
<b>CO 2</b>	M	L	M	L	L
<b>CO 3</b>	M	M	M	M	M
<b>CO 4</b>	L	M	S	M	M
<b>CO</b>	L	M	M	S	S

<b>5</b>					
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S- Strong, M-Medium, L-Low

## QUESTION PAPER PATTERN FOR OBE

### COMPONENTS OF CIA MARKS

Attendance	Assignment	Seminar	Model Examination	Total
5	5	5	10	25

### CIA

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	2 x 2 = 4	30
Understand (K2)	B	Either / Or	2 x 5 = 10	
Understand (K2), Apply (K3)	C	Open Choice (2 out of 3)	2 x 8 = 16	

### MODEL AND END SEMESTER EXAMINATION

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	5 x 2 = 10	75
Understand (K2)	B	Either / Or	5 x 5 = 25	
Understand (K2), Apply (K3)	C	Open Choice (5 out of 8)	5 x 8 = 40	

### CHANGE IN ASSESSMENT PATTERN FOR EACH COURSE

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	5 x 2 = 10	75
Understand (K2)	B	Either / Or	5 x 4 = 20	
Understand (K2), Apply (K3)	C	Open Choice (3 out of 5)	3 x 15 = 45	

### COMPONENTS OF CIA MARKS (CORE PRACTICALS)

Attendance	Involvement in participation	Record	Model Examination	Total
10	15	5	10	40

## **MODEL QUESTION**

### **QUESTION PAPER PATTERN FOR P.G. COURSE**

**(CORE, ALLIED, EDC)**

**Time: 3 Hrs**

**Title of the Course**

**Max. Marks: 75**

#### **PART – A**

15 x 1 = 15 Marks

**(Answer ALL the questions)**

#### **PART – B**

5 X 2 = 10 Marks

**(Open Choice: Answer ANY Two Questions from each unit)**

#### **PART – C**

5 X 10 = 50 Marks

**(Either or Pattern: Answer ALL the questions)**

### **PRACTICAL PAPER/DISSERTATION**

#### **Practical Training**

40 Marks Internal + 60 Marks External = 100 Marks