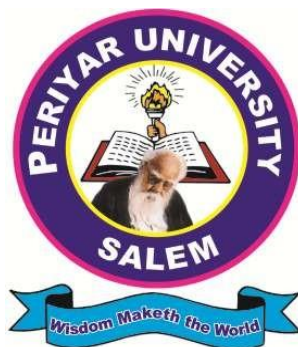


**PERIYAR UNIVERSITY  
PERIYAR PALKALAI NAGAR**

**SALEM – 636 011**



**DEGREE OF BACHELOR OF COMMERCE  
(COOPERATION)**

*(UNDER CHOICE BASED CREDIT SYSTEM AND OBE PATTERN)*

**CURRICULUM FOR  
B.COM. (CO-OPERATION)  
(SEMESTER PATTERN)**

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

## OBE PATTERN OF REGULATIONS

(For the candidates admitted from 2021-2022 onwards)

### Definitions

<b>Programme</b>	“Programme” means a course of study leading to the award of a Degree in a discipline.
<b>Course</b>	“Course” refers to a subject offered under the degree programme.
<b>Part I</b>	Tamil / Other languages : means “Tamil/other languages” offered under Part I of the programme.
<b>Part II</b>	“Communicative English” language offered under Part II of the programme.
<b>Part III</b>	denotes “the core courses” related to the programme including theory and practicals offered under Part III of the programme.
<b>Part III</b>	Denotes “Allied courses” offered under part-III of the programme, which is related to the programme concerned.
<b>Part III</b>	Denotes “Elective courses” related to the core courses of the programme concerned. Major Based Elective Courses (MBEC) offered under Part III of the programme.
<b>Part IV</b>	<p><b>Tamil</b> Means basic orientation in Tamil language offered under Part IV (i) of the programme (as name of the course) for those students who have not studied Tamil upto 12<sup>th</sup> standard.</p> <p><b>Advance Tamil</b> Means, Advanced level Tamil offered under Part IV of the programme to students who have studied Tamil language up to 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.</p> <p><b>Non-Major Electives</b> Means elective subjects offered under Part IV (iii) option is being given not concerned with major but are to be selected by students.</p> <p><b>Skill based Courses</b> - means the courses offered as skill based courses under Part IV (iv) of the programme aimed at imparting Advanced Skill.</p>

	<p><b>Foundation Course</b> means courses such as</p> <ol style="list-style-type: none"> <li>1. Value Education offered in I Year (I Semester)</li> <li>2. Environmental Studies in I Year (II Semester)</li> </ol> <p><b>Add on Courses</b> means courses such as</p> <ol style="list-style-type: none"> <li>1. Professional English</li> <li>2. Internship</li> </ol>
<b>Part V</b>	<p><b>Extension Activities:</b> Denotes all those activities under NSS/NCC/Sports/YRC programme and other co and extra-curricular activities offered under Part V of the programme.</p> <p><b>Duration:</b> Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is <b>THREE</b> years. These regulations shall apply to the regular course of study in approved institutions of the University.</p> <p><b>Credits:</b> Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.</p> <p><b>Credit System:</b> Means, the course of study under these regulations, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 158 credits are prescribed for the Undergraduate Programme (Three years).</p>

## 1. Eligibility for Admission to the Programme

Candidate for admission to the first year of the UG degree programme shall be required to **have passed the higher secondary examination in Arts stream** (Academic-80%) or ( Vocational - 20%) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed thereafter.

## 2. Duration of the Programme

The under graduate programme shall extend over a period of **three years** comprising of six semesters with two semesters in one academic year. Examination shall be conducted at the end of

every semester for the respective subject courses.

Each semester has 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 4000 Total Marks.

### **3. Programme of Study (154 Credits)**

The programme of study for the UG degree of all branches shall consist of the following:

#### **Part - I**

##### **Tamil (3+3 = 6 Credits)**

Tamil or any one of the following modern/ classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses @ 3 credit per semester = 6 credits)

#### **Part – II**

##### **Communicative English (3+3 = 6 Credits)**

The English shall be offered during the **first two semesters** (1 Year alone) (2 courses @ 3 credit per semester = 6 credits).

#### **Part – III**

##### **Core Courses (85 Credits)**

As prescribed in the scheme of examination. Examination shall be conducted at the end of every semester. For this programme' 19 core courses with 72 credits are offered.

##### **Allied Subjects (20 Credits)**

As prescribed in the scheme of Examination, four subjects, **one each** in I, II, III and IV semesters for a total of 20 credits are offered.

##### **Elective courses (2\*4=8 Credits)**

Two elective courses with 8 credits are offered in V and VI Semester respectively. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned.

#### **Part IV**

##### **Non-Major Elective Course (NMEC) (2+2=4 Credits)**

Two courses comprising of 2 credits each (4 credits) in the **third and fourth semesters**.

### **Skill Based Course (4\*3=12 Credits)**

All the UG programmes shall offer four courses of **skill based subjects two each** in III, & IV semesters with 3 credits each for which examination shall be conducted at the end of the respective semesters.

### **Value Education (No Credit)**

All the UG programmes shall offer a course in -Value Education -Yoga subjects in the **first semester**. Examination shall be conducted at the end of first semester (one course without credits).

### **Environmental Studies (No Credit)**

All the UG programmes shall offer a mandatory course in Environmental Studies in the **second semester**. Examination shall be conducted at the end of the semester (one course without credits).

### **Professional English (4 Credits)**

It is an add-on course offered during I & II semesters under part – IV with effect from 2021-2022 onwards.

### **Internship (no Credits)**

It is an add-on course offered during IV semester under part – IV with effect from 2021-2022 onwards.

## **Part V**

### **Extension Activities (No Credits)**

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

- NSS/ NCC/ YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon Club (RRC)
- Women Empowerment Cell (WEC)
- Other Extra-curricular activities

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the semester examinations.

- 20% of marks for Regularity of **attendance**.
- 60% of marks for **Active Participation** in Classes/Camps/Games/special Camps/programmes in

the college/ District/ State/ University activities.

- 10% of marks for **Exemplary awards/Certificates/Prizes**.
- 10% of marks for **Other Social components** such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	- 80 and above
B	-	Very Good	- 70 – 79
C	-	Good	- 60 – 69
D	-	Fair	- 50 – 59
E	-	Satisfactory	- 40 - 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required *to take a test in **the theoretical aspects*** of any one of the above fields and be graded and certified accordingly).

#### **4. Requirements to appear for the Examinations**

- a) A **Candidate shall be permitted** to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to **pay fine of Rs.800/-** and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.800/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

## 5. Scheme of Examination

Bloom's Category	Section	Choice	Marks	Total marks
Remember (K1)	A	Compulsory	15 x 1 = 15	75
Understand (K2)	B	Either / Or	5 x 2 = 10	
Understand (K2), Apply (K3)	C	Open Choice (5 out of 8)	5 x 10 = 50	

## 6. Restrictions to appear for the Examinations

- Any candidate having arrear paper(s) shall have the option to appear along with the regular semester papers.
- Candidates who failed in any of the courses of Part I, II, III, IV & V of UG degree examinations shall complete the courses concerned **within 5 years** from the date of admission to the said programme, and if they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed next batch of candidates. In the event of removal of any course consequent to change of regulations and / or Curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman of Board of studies and fulfill the requirements as per the regulation curriculum for the award of the Degree.

## 7. Medium of Instruction and Examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction and examination shall be English.

## 8. Submission of Record Note Books

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

## 9. Passing Minimum marks

A candidate who secures **not less than 40% in the End Semester Examination (ESE)** and Continuous Internal Assessment (CIA) put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the course (theory).

## 10. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non – Major Electives – 3 <sup>rd</sup> semester	25	75	100
4.	Non – Major Electives – 4 <sup>th</sup> semester	25	75	100

## 11. Distribution of Marks for Theory Papers (CIA + SE= Passing Marks)

The following Table – 1(A) depicts the distribution of marks for internal for University (external) examination and continuous internal assessment and passing minimum marks for theory papers of UG programme.

**Table – 1 (A)**  
**Distribution of marks (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 – 1(B) depicts the Distribution of marks for the Continuous Internal Assessment (CIA) in the theory courses of UG programme

**Table – 1 (B)**  
**Distribution of Internal marks (Theory Courses)**

S.No.	Components	Total Marks
1.	Tests CIA I 75 CIA I 75	$75+75=150/10=15$
2.	Assignments (3 Nos.)	5
3.	Attendance	5
	<b>Total CIA Marks</b>	<b>25</b>

**Table – 1 (C)**  
**Distribution of Internal Marks for Attendance**

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

The following Table – 2(A) 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 UG programmes.

**Table – 2 (A)**  
**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

**Table – 2 (B)**  
**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>

However, for those students who select —Tamil under Part IV, the examinations shall be only on a **Continuous Internal Assessment (CIA)** as furnished in the syllabus. The marks shall be furnished to the COE by the respective colleges.

## 12. Grading

**Table – 3**

CGPA	GRADE
9.5 – 10.0	<b>O+</b>
9.0 and above but below 9.5	<b>O</b>
8.5 and above but below 9.0	<b>D++</b>
8.0 and above but below 8.5	<b>D+</b>
7.5 and above but below 8.0	<b>D</b>
7.0 and above but below 7.5	<b>A++</b>
6.5 and above but below 7.0	<b>A+</b>
6.0 and above but below 6.5	<b>A</b>
5.5 and above but below 6.0	<b>B+</b>
5.0 and above but below 5.5	<b>B</b>
4.5 and above but below 5.0	<b>C+</b>
4.0 and above but below 4.5	<b>C</b>
0.0 and above but below 4.0	<b>U</b>

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 given below

**Table – 5**  
**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course)**

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
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
40-49	4.0 - 4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

### 13. Classification of Successful candidates

**Table – 6**

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	<b>First Class – Exemplary *</b> <b>(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*</b> <b>(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</b> <b>(6-7.5)</b>
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	<b>Second Class</b> <b>(5-6.5)</b>
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	<b>Third Class</b> <b>(4-5)</b>
4.0 and above but below 4.5	C	

- a) A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades - "O" or "O+" in part III comprising Core, Electives and Allied subjects shall be placed in the category of **"First Class – Exemplary"**.
- b) A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades — "D" or "D+" or "D++" in part III comprising Core, Electives and Allied subjects shall be placed in the category of **"First Class with Distinction"**.
- c) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades — "A" or "A+" or "A++" shall be declared to have passed that parts in — **"First Class"**.
- d) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades — "B" or "B+" shall be declared to have passed that parts in — **"Second Class"**.
- e) A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades "C" or "C+" shall be declared to have passed that parts in — **"Third Class"**.
- f) There shall be no classifications of final results; therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

#### **14. Conferment of the Degree**

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six 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.
- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS & OBE pattern to earn 158 credits.
- iii. Has successfully completed the prescribed Internship/ Institutional Training as evidenced by certificate issued by the Principal of the College/Head of the Department.

## **15. 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.

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

The maximum duration for the completion of the UG programme shall not exceed twelve semesters.

### **Commencement of the regulations**

The OBE regulations shall take effect from the academic year 2021-22 for the students those who are admitted in the first year.

## **16. Additional Degree**

The following is the norms prescribed for students admitted from 2021-2022 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee as prescribed.

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

### **VISION OF THE DEPARTMENT**

- ❖ Mould the students to be responsible citizens in the society by enhances the spirit of brotherhood and highly committed and competitive.

### **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 graduate and Entrepreneurs for the upliftment of the society at large.
- ❖ To promote, protect and strengthen the cooperative movement through cooperators vibrate for the sustainable development.

### **ROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

- ❖ To transform and empower graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.
- ❖ To nurture the graduates towards excellence through effective communicative skills, and negotiating career path ways.
- ❖ To heighten the conscious of the graduates on socio-economic concern and to evolve mechanism to be a good humane.
- ❖ To make positive contribution to cooperative movement by promoting cooperative education, training and research.
- ❖ To bridge the gap between academic aspects and practical application through effective teaching methods.

### **PROGRAMME OUTCOMES (PO)**

The programme aids the graduates to

<b>PO1</b>	Emerge with competency in the field of Cooperation and apply knowledge to cater to the needs of the cooperative societies and institutions
<b>PO2</b>	Inculcate ethical practices among student through innovative skills in the field of Cooperation and Management
<b>PO3</b>	Mould students employable in cooperatives
<b>PO4</b>	Enrich practical knowledge and skill in the core disciplines namely viz. Cooperation, Accounting, Finance, Marketing and Management
<b>PO5</b>	Address to the dynamic challenges and opportunities in Cooperative Sector and mould them with required skill demanded for cooperative entrepreneurship and leadership

## **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 analyze 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. Inter-personal 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.**

**BACHELOR OF COMMERCE (CO-OPERATION)**

**SCHEME OF THE PROGRAMME UNDER CBCS & OBE PATTERN**

(For the Candidates Admitted from the Academic Year 2021-2022 onwards)

<b>Part</b>	<b>Subjects</b>	<b>Courses</b>	<b>Credits</b>	<b>Marks</b>	<b>Total Credits</b>	<b>Total Marks</b>
<b>Part I</b>	Tamil and Other Languages	2	3	100	6	200
<b>Part II</b>	Communicative English	2	3	100	6	200
<b>Part III</b>	<b>Core - Theory</b>	17	5	100	85	1700
	<b>Core - Practical</b>	1	5	100	5	100
	Allied	4	5	100	20	400
	Electives (MBEC)	2	4	100	8	200
<b>Part IV</b>	<b>Add On Courses</b>					
	1. Professional English	2	4	100	8	200
	2. Internship	1	0	0	0	0
	NMEC	2	2	100	4	200
	SBEC	4	3	100	12	400
	Extension Activities	1	0	-	0	100
	Value Based Education	2	-	-	-	200
	<b>Total</b>	<b>40</b>			<b>154</b>	<b>3900</b>

**BACHELOR OF COMMERCE (CO-OPERATION)**  
**COURSE STRUCTURE UNDER CBCS & OBE PATTERN**

*(For the Candidates Admitted from the Academic Year 2021-2022 onwards)*

SEMESTER – I									
PART	COURSE CODE	STUDY COMPONENT	TITLE OF THE COURSE	EXAM HRS	CREDITS	TEACHING HRS	MARKS		
							IA	SE	TOTAL
I	21UFTA01	LANGUAGE COURSE - 1	TAMIL-I/ OTHER LANGUAGES	3	3	6	25	75	100
II	21UFEN01	LANGUAGE COURSE - 1	COMMUNICATIVE ENGLISH - I	3	3	6	25	75	100
III	21UCO01	CORE-1	THEORY OF CO-OPERATION	3	5	5	25	75	100
	21UCO02	CORE-2	BUSINESS ORGANISATION	3	5	5	25	75	100
	21UECA01	ALLIED-1	BUSINESS ECONOMICS	3	5	6	25	75	100
IV	21UVE01	COMMON COURSE	VALUE BASED EDUCATION : YOGA	3	0	2	25	75	100
	21PEL01	ADD-ON	PROFESSIONAL ENGLISH - I	3	4	4	25	75	100
TOTAL CREDITS AND MARKS					25				700
SEMESTER – II									
I	21UFTA02	LANGUAGE COURSE – 2	TAMIL - II	3	3	6	25	75	100
II	21UFEN02	LANGUAGE COURSE – 2	ENGLISH - II	3	3	6	25	75	100
III	21UCO03	CORE-3	COOPERATIVE DEVELOPMENT IN INDIA AND ABROAD	3	5	5	25	75	100
	21UCO04	CORE-4	PRINCIPLES OF ACCOUNTANCY	3	5	5	25	75	100
	21UECA02	ALLIED-2	INDIAN ECONOMY	3	5	5	25	75	100
IV	21UES01	COMMON COURSE	ENVIRONMENTAL STUDIES	3	0	2	25	75	100
	21PEL02	ADD-ON	PROFESSIONAL ENGLISH - II	3	4	4	25	75	100
TOTAL CREDITS AND MARKS					25				700
CUM-TOTAL					50				1400

SEMESTER – III									
PART	COURSE CODE	STUDY COMPONENT	TITLE OF THE COURSE	EXAM HRS	CREDITS	TEACHING HRS	MARKS		
							IA	SE	TOTAL
III	21UCO05	CORE-5	PRODUCTION, TRADE AND SERVICES COOPERATIVES	3	5	4	25	75	100
	21UCO06	CORE-6	COOPERATIVE FINANCE AND BANKING	3	5	5	25	75	100
	21UCO07	CORE-7	CO-OPERATIVE ACCOUNTING AND BOOK KEEPING	3	5	5	25	75	100
	21USTA03	ALLIED-3	BUSINESS STATISTICS - I	3	5	6	25	75	100
IV	21UCON01	NMEC-1	FUNDAMENTALS OF CO OPERATION	3	2	3	25	75	100
	21UCOS01	SBEC-1	MIS AND COMPUTER APPLICATIONS IN BUSINESS	3	3	2	40	60	100
TOTAL CREDITS AND MARKS					25				600
CUM-TOTAL					75				2000
SEMESTER – IV									
III	21UCO08	CORE-8	COMMERCIAL LAW	3	5	4	25	75	100
III	21UCO09	CORE-9	COOPERATIVE MANAGEMENT AND ADMINISTRATION	3	5	5	25	75	100
III	21UCO10	CORE-10	FINANCIAL ACCOUNTING	3	5	5	25	75	100
III	21USTA04	ALLIED-4	BUSINESS STATISTICS – II	3	5	6	25	75	100
IV		ADD ON	INTERNSHIP (SUMMER PLACEMENT IN COOPERATIVE INSTITUTIONS)	0	0	0	0	0	0
	21UCON02	NMEC-2	COOPERATIVE FINANCE AND BANKING	3	2	3	25	75	100
	21UCOS02	SBEC-2	COMPUTERISED ACCOUNTING (TALLY) & GST	3	3	2	25	75	100
TOTAL CREDITS AND MARKS					25				600
CUM-TOTAL					100				2600

SEMESTER – V									
PART	COURSE CODE	STUDY COMPONENT	TITLE OF THE COURSE	EXAM HRS	CREDITS	TEACHING HRS	MARKS		
							IA	SE	TOTAL
III	21UCO11	CORE - 11	COST AND MANAGEMENT ACCOUNTING	3	5	6	25	75	100
	21UCO12	CORE – 12	CO-OPERATIVE LAW	3	5	5	25	75	100
	21UCO13	CORE – 13	BUSINESS COMMUNICATION	3	5	5	25	75	100
	21UCO14	CORE - 14	HUMAN RESOURCE MANAGEMENT	3	5	5	25	75	100
	21UCOE01	MBEC-1	OPTION-1: PRINCIPLES OF MARKETING OPTION-2: EXPORT MARKETING	3	4	5	25	75	100
IV	21UCOS03	SBEC-3	CONSUMER AWARENESS	3	3	2	25	75	100
TOTAL CREDITS AND MARKS					27				600
CUM-TOTAL					127				3200
SEMESTER – VI									
III	21UCO15	CORE – 15	GENERAL AND COOPERATIVE AUDIT	3	5	4	25	75	100
	21UCO16	CORE – 16	THEORY AND PRACTICE OF BANKING	3	5	5	25	75	100
	21UCO17	CORE – 17	INCOME TAX LAW AND PRACTICE	3	5	5	25	75	100
	21UCOP01	CORE PRACTICAL-1	CO-OPERATIVE TRAINING (VISIT TO COOPERATIVE INSTITUTIONS)	3	5	5	40	60	100
	21UCOE02	MBEC-2	OPTION -1 : PRINCIPLES OF MANAGEMENT OPTION -2 : OFFICE MANAGEMENT	3	4	5	25	75	100
IV	21UCOS04	SBEC-4	ENTREPRENEURSHIP DEVELOPMENT	3	3	3	25	75	100
			EXTENSION ACTIVITIES	1	0	0			100
TOTAL CREDITS AND MARKS					27				700
GRAND TOTAL CREDITS AND MARKS					154				3900

#### LEGEND

SBEC - Skill Based Elective Course  
Non-Major Elective Course

MBEC - Major Based Elective Course NMEC  
CC - Common Course

### LIST OF ALLIED COURSES

S.No.	Course Code	Title of the Course	Semester	Credits
1	21UECA01	Business Economics	I	5
2	21UECA02	Indian Economy	II	5
3	21USTA03	Business Statistics - I	III	5
4	21USTA03	Business Statistics – II	IV	5

### LIST OF NON-MAJOR ELECTIVE COURSES

S.No.	Course Code	Title of the Course	Semester	Credits
1	21UCON01	Fundamentals of Cooperation	III	2
2	21UCON02	Cooperative Finance and Banking	IV	2

### LIST OF MAJOR BASED ELECTIVE COURSES (CHOOSE ANY ONE OF THE COURSE)

S.No.	Course Code	Title of the Course	Semester	Credits
1	21UCOE01	Principles of Marketing	V	4
		Export Marketing		
2	21UCOE02	Principles of Management	VI	4
		Office Management		

### LIST OF SKILL BASED ELECTIVE COURSES

S.No.	Course Code	Title of the Course	Semester	Credits
1	21UCOS01	MIS and Computer Applications in Business	III	3
2	21UCOS02	Computerised Accounting (Tally) & GST	IV	3
3	21UCOS03	Consumer Awareness	V	3
4	21UCOS04	Entrepreneurship Development	VI	3

## PERIYAR UNIVERSITY,SALEM – 636 011.

For candidates admitted from academic year 2021-2022 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com. (Co-operation)

Subject Code : 21UC001

Study Component: Core: 1

Year/ Semester: I/I

Credits : 5

Hours/Weeks : 5

### THEORY OF COOPERATION

Category	CIA	ESE	T	Credit
Core	25	75	75	5

#### COURSE OBJECTIVES

- To know basic concepts, values and benefits of cooperation
- To understand the principles and philosophy of cooperation
- To understand the various schools of cooperative thoughts
- To distinguish cooperatives from other economic organizations
- To inculcate the need and importance of cooperative extension, education and its training

#### COURSE OUTCOME

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize with the history, values of cooperation	K1
CO2	Comprehend evolution and reformulation of cooperative principles	K2
CO3	Analyze the contributions of cooperators in the field of cooperation	K3
CO4	Analyze the key differences between cooperatives and other economic systems and its benefits	K1, K2
CO5	Gain knowledge and develop skill among students to run a cooperative society.	K3

#### MAPPING WITH PROGRAMME OUTCOME

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

S - Strong; M - Medium; L- Low

## THEORY OF COOPERATION

### UNIT-I

(15 Hrs)

#### Cooperation

Definition – Features – Values of Cooperation: Self-help, self-responsibility, democracy, equality, equity and solidarity.

Benefits of Cooperation.

### UNIT-II

(15 Hrs)

#### Cooperative Principles

Evolution of cooperative principles - Rochadale Principles - Reformulation of Cooperative Principles by ICA in 1937, 1966 and 1995.

### UNIT-III

(15 Hrs)

#### Cooperative Thought

Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr. William King and Charles Fourier-Rochadale Model – Post-Rochadale Cooperative Thought: Raiffesien, and Schultz Delitz, Dr. Gadgil – Different Schools of Cooperative Thought (Concepts only) – **Eminent cooperators in Tamilnadu.**

### UNIT-IV

(15 Hrs)

#### Cooperatives and other forms of Business Organizations

Meaning and Importance, Features and Functions of Sole Trader, Partnership Firm, Joint Stock Company and Public Utility, **Self- Help Groups**, JLG (Joint Liability Group) and Cooperatives.

### UNIT-V

(15 Hrs)

#### Cooperatives and other forms of Economic System

Features of Capitalism, Cooperation and Socialism - Cooperation as a Balancing sector - Cooperation as an economic system, Sector and Movement - **Place of Co-operation in open, closed and mixed Economics.**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8 <sup>th</sup> Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1 <sup>st</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 <sup>th</sup> Revised Edition.
2.	Krishnaswamy O.R. and Kulandaiswamy V.	Cooperation: Concept and Theory	Arudra Academy, Coimbatore	2000, 1 <sup>st</sup> Edition.

## WEB RESOURCES

<https://www.slvrec.com/content/7-cooperative-principles>

[www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf](http://www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf)

<https://www.shmoop.com/economic-systems/types.html>

<http://ageconsearch.umn.edu/bitstream/27233/1/35020034.pdf>

## PEDAGOGY

Lecture and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)



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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC002**

**Study Component: Core: 2**

**Year/ Semester: I/I**

**Credits : 5**

**Hours/Weeks : 5**

**BUSINESS ORGANISATION**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable the students to learn the scope of business organization
- To gain knowledge on starting of a new business
- To identify the methods of raising finance

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the various forms of business organizations	K1
CO2	Make out the sources of finance available for different organization	K2
CO3	Gain knowledge on Starting of a new business and factors involved in locating the business	K2
CO4	Analyze ethical behavior and social responsibility in business endeavors	K3
CO5	Assess the impact of the external environment on the business enterprises	K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **BUSINESS ORGANISATION**

### **UNIT - I**

#### **Business**

(15 Hrs)

Meaning-Definition – Objectives - Essential Characteristics of Business – Types— Qualities of A Good Businessman – Meaning of Business Organisation –Forms of Business Organization-Sole Trading Concern-Features, Partnership Firms-Partnership Deed-Contents of Partnership Deed, Joint Hindu Family Firm-Features, Joint Stock Company, Cooperative Institutions-Public Utilities - Characteristics of Ideal Form of Business Organisation.

### **UNIT - II**

#### **Company Organisation**

(15 Hrs)

Definition – Characteristics, Distinction between a Company and a Partnership Firm – Kinds of Companies – Merits and Drawbacks.

**Company Promotion:** Types of Promoters – Steps in Promotion - Incorporation of a Company.

### **UNIT - III**

#### **Management of Company Organisation**

(15 Hrs)

Shareholders – Board of Directors – Powers and Functions, Composition and Function of Directors – Chief Executives – Managing Directors – Legal Restrictions - Provisions in the Act.

### **UNIT - IV**

#### **Methods of Raising Finance**

(15 Hrs)

Issue of Shares – Debentures – Assistance from Industrial Finance Institution Borrowing from Banks – **Stock Exchange:** Meaning –Characteristic Features – Functions – Investors and Speculators-Kinds of Speculators.

### **UNIT - V**

#### **Business Combination**

(15 Hrs)

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

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kathiresan and Dr.V. Radha	Business Organisation	Prasanna Publishers, Chennai.	2014, 1 <sup>st</sup> Edition.
2.	Shukla. M.C	Business Organisation and Management	S. Chand & Company Ltd.,	2001, 18 <sup>th</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R.K., Shashi K. Gupta	Business Organisation and Management	Kalyani Publishers	2015, 4 <sup>th</sup> Edition.
2.	Bhusan.Y	Fundamentals of Business Organisation and	S. Chand & Company Ltd.,	2008, 19 <sup>th</sup> Edition.

## WEB RESOURCES

<http://www.commercepk.com/main-characteristics-of-business/>

<http://www.lawsofbusiness.com/2016/12/different-kinds-of-companies.html>

<http://www.quabbala.co.uk/5-methods-of-raising-finance-for-businesses/>

<http://kalyan-city.blogspot.in/2010/11/what-is-stock-exchange-its-definitions.html>

## PEDAGOGY

Lecture, Role Playing, Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

**PERIYAR UNIVERSITY, SALEM – 636 011.**  
**For candidates admitted from academic year 2021-2022 onwards**  
**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UAEC01**

**Study Component: Allied Paper: 1**

**Year/ Semester: I/I**

**Credits : 5**

**Hours/Weeks : 6**

**BUSINESS ECONOMICS**

Category	CIA	ESE	T	Credit
Allied	25	75	75	5

**COURSE OBJECTIVES**

- To impart the basic concept of economics and its applications in our day-to-day life
- To provide insight into the assumptions and laws in economics.
- To focus on the various structures of market and the concept of national income.

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the elementary Principles of Economics and Business Economics	K1
CO2	Understand the changes in demand and supply	K2
CO3	Gain knowledge on the various types of Pricing - Pricing in a perfectly competitive market. Monopoly - Monopolistic Competition	K3
CO4	Apply the concept of Theories of distribution and the determinants of Wage, Rent, Interest and Profit.	K3
CO5	Understand the economic fluctuation	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **BUSINESS ECONOMICS**

### **UNIT - I**

**(12 hours)**

Economics- Definition - Nature and scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.

### **UNIT - II**

**(12 hours)**

Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand. Demand Forecasting – Importance – Methods.

### **UNIT – III**

**(12 hours)**

Production- Factors of production – Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Law of Supply – Types-Factors influencing supply.

### **UNIT - IV**

**(12 hours)**

Market Definition – Types – Equilibrium under perfect competition of firm and industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

### **UNIT - V**

**(12 hours)**

National Income – GDP- NDP- Personal Income and Disposable Income – Real Income – Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method

**\*Problems in Estimating National Income.**

**\* Self Study**

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Seth. M L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1995, 29th Edition
2.	Sadagopan. K	Business Economics	Amudhan Publication, Kumbakonam	2017
3.	Sankaran S.	Business Economics	Margham Publications, Chennai.	2013, 4th Revised Edition.

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sundharam, K.P.M.Sundharam	Business Economics	Sultan Chand & Sons	2010, 5 <sup>th</sup> Edition.
2.	Aryamala T	Business Economics	Vijay Nicole Imprints Pvt. Ltd. Chennai	2014, 4 <sup>th</sup> Edition.
3.	Alok Srivastava	Business Economics	Kitab Mahal	2004, 1 <sup>st</sup> Edition.

### WEB RESOURCES

<https://www.scribd.com/document/198825379/Characteristics-of-Business-Economics1>

<https://www.marketing91.com/types-of-pricing/>

<https://businessjargons.com/theories-of-wage-determination.html>

[https://www.wto.org/english/thewto\\_e/whatis\\_e/whatis\\_e.htm](https://www.wto.org/english/thewto_e/whatis_e/whatis_e.htm)

### PEDAGOGY

Lecture, Group Discussion, Power Point Presentation.

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UVE01**

**Study Component: VALUE EDUCATION**

**Year/ Semester: I/I**

**Credits : 0**

**Hours/Weeks : 2**

### **VALUE BASED EDUCATION – YOGA (COMMON COURSE)**

#### **COURSE OBJECTIVES**

- To understand physical body and Health concepts
- To disseminate the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation
- To Introspect and improve the behaviors
- To inculcate cultural behavioral patterns

#### **UNIT – I**

##### **Yoga and Physical Health**

Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1,2 , Massage, Acupressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana

#### **UNIT – II**

##### **Greatness of Life Force and Mind**

Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits

#### **UNIT – III**

##### **Personality Development - Sublimation**

Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power

## **UNIT – IV**

### **Human Resources Development**

Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns

## **UNIT – V**

### **Law of Nature**

Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture

## **TEXT BOOKS**

**Value Education** - World Community Service centre, Erode: Vethathiri Publications.



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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UPE01**

**Study Component: ADD ON: 3**

**Year/ Semester: I/I**

**Credits : 4**

**Hours/Weeks : 5**

**PROFESSIONAL ENGLISH – I**

Category	CIA	ESE	T	Credit
Add On	25	75	60	4

**COURSE OBJECTIVES**

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

**COURSE OUTCOME**

- Recognise their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar

**All four skills are taught based on texts/passages.**

## **PROFESSIONAL ENGLISH – I**

### **UNIT I**

#### **COMMUNICATION**

**Listening** : Listening to audio text and answering questions -Listening to Instructions

**Speaking** : Pair work and small group work.

**Reading** : Comprehension passages –Differentiate between facts and opinion

**Writing** : Developing a story with pictures.

**Vocabulary**: Register specific - Incorporated into the LSRW tasks

### **UNIT II**

#### **DESCRIPTION**

**Listening** : Listening to process description.- Drawing a flow chart.

**Speaking** : Role play (formal context)

**Reading** : Skimming/Scanning-Reading passages on products, equipment and gadgets.

**Writing** : Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary**: Register specific -Incorporated into the LSRW tasks.

### **UNIT III**

#### **NEGOTIATION STRATEGIES**

**Listening** : Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking** : Brainstorming. (Mind mapping). Small group discussions (Subject- Specific)

**Reading** : Longer Reading text.

**Writing** : Essay writing (250 words)

**Vocabulary**: Register specific - Incorporated into the LSRW tasks

### **UNIT IV**

#### **PRESENTATION SKILLS**

**Listening** : Listening to lectures.

**Speaking** : Short talks.

**Reading** : Reading Comprehension passages

**Writing** : Writing Recommendations Interpreting Visuals inputs

**Vocabulary**: Register specific - Incorporated into the LSRW tasks

## **UNIT V**

### **CRITICAL THINKING SKILLS**

**Listening** : Listening comprehension- Listening for information.

**Speaking** : Making presentations (with PPT- practice).

**Reading** : Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

**Writing** : Problem and Solution essay– Creative writing –Summary writing

**Vocabulary**: Register specific - Incorporated into the LSRW tas

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC003**

**Study Component:Core: 3**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 5**

**COOPERATIVE DEVELOPMENT IN INDIA AND ABROAD**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

**To understand the evolution of cooperative movement in India.**

- To impart major finding & recommendations of various committees
- Focus on recent development in cooperative sector
- Understand development of cooperation movement in foreign countries

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the pre-independence development of Cooperative movement	K1
CO2	Understand the contribution of various committees during planning period	K2
CO3	Analyze the recent developments in the Cooperative Sector	K3
CO4	Identify and analyse the development of various types of cooperatives in Germany, Italy and Japan	K3
CO5	Identify and analyse the development of various types of cooperatives in England Denmark and America	K3

**MAPPING WITH PROGRAMME OUTCOME**

COs	PO1	PO2	PO3	PO4	PO5
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

## **COOPERATIVE DEVELOPMENT IN INDIA AND ABROAD**

### **UNIT-I**

**(15 Hrs)**

#### **Cooperative Development in India**

Pre-independence Era: Evolution, Nicholson Report, Features of Cooperative Societies Act 1904 and 1912 – MacLagan Committee (1914) - Royal Commission on Agriculture (1927) – Cooperative Planning Committee (1959).

### **UNIT-II**

**(15 Hrs)**

#### **Cooperative Development under Five Year Plans**

Major findings and recommendations of AIRCSC 1954, AIRCRC 1969, Metha Committee, CRAFTCARD 1979, Agricultural Credit Review Committee 1989 – Integrated Cooperative Development Project (ICDP) – Development Action Plan (DAP) – Liberalization and Cooperative Sector.

### **UNIT-III**

**(15 Hrs)**

#### **Recent Developments in the Cooperative Sector**

Recent Committees and Commissions: Kapoor Committee, K. Madhava Rao Committee on Urban Banks, Vaidiyanathan committee Recommendations (Task Force STCCS).

### **UNIT-IV**

**(15 Hrs)**

#### **Cooperatives in Abroad: Cooperative Development in Germany**

History of Credit Cooperatives in Germany – Raiffeisen Societies – Schulze Banks – Functions – Features - Comparison.

#### **Cooperative Development in Italy and Japan:**

Evolution of Cooperative Movement - Wollemburg Societies – Luzzatti Banks – Features – Functions – Comparison- Industrial Cooperatives in Japan.

### **UNIT -V**

**(15 Hrs)**

#### **Cooperative Development in England**

Origin and development of Consumer Cooperatives in England – Retail Stores – Cooperative Wholesale Stores (CWS & SCWS)- Functions – Features.

#### **Cooperative Development in Denmark and America**

Evolution of Cooperative Movement -Origin and Development of Dairy Cooperatives, Constitution and Working – Features – Marketing Cooperatives in America.

### 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.	HajelaT.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

[www.ncui.net](http://www.ncui.net) ,[www.nabard.org](http://www.nabard.org) ,[www.ica.coop](http://www.ica.coop)  
[www.ica.gov.ae](http://www.ica.gov.ae),[www.vamvicom.gov.in](http://www.vamvicom.gov.in)  
[www.ncdc.gov.in](http://www.ncdc.gov.in),[www.ncdc.in](http://www.ncdc.in)

### PEDAGOGY

Lecture, Group Discussion, 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC004**

**Study Component: Core: 4**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 5**

**PRINCIPLES OF ACCOUNTANCY**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable the students to learn the principles and concepts of accounting.
- To develop basic accounting skills and knowledge
- To know the application of accounting methods

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basic concepts of accounting.	K1
CO2	Identify and apply the accounting rules	K2
CO3	Apply the accounting rules in determining financial results	K3
CO4	Understand the basis for calculation of Interest	K2
CO5	Apply accounting procedures in consignment, joint venture and non - trading organisations	K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **PRINCIPLES OF ACCOUNTING**

### **UNIT I (15hrs)**

Fundamentals of Book Keeping – \***Accounting Concepts and Conventions** – Preparation of Journal – Posting in Ledgers – Preparation of Subsidiary books – Preparation of Trial balance.

### **UNIT II (15 Hrs)**

Final accounts of a sole trader with adjustments – Errors and rectification.

### **UNIT III (15 Hrs)**

Bill of exchange- Accommodation bills – Average due date – Account current.

### **UNIT IV (15 Hrs)**

Accounting for consignments and Joint ventures. Bank Reconciliation Statement.

### **UNIT V (15 Hrs)**

Non-Trading Concerns - Receipts and Payments and income and expenditure account and Balance sheet –Accounts of professionals. Accounting Standards: Introduction, AS 1 - Disclosure of Accounting Policies, AS 2 Valuation of Inventories, AS 4 - Contingencies and Events occurring after the Balance Sheet Date.

**\* Self Study**

**Note: Problems - 60%      Theory 40%.**



**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheswari. S.N. and Suneel Maheswari	Accounting for Management	S. Chand & Company Ltd.	2018, 4 <sup>th</sup> Edition.
2.	Reddy T.S. and Murthy A.	Financial Accounting	Margham Publications	2009, 6 <sup>th</sup> Revised Edition.
3.	Pillai R.S.N and Bagavathy	Financial Accounting	Margham Publications	2013

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai and Bhagavathi	Fundamentals of Advanced Accounting	S. Chand & Company Ltd.	2010, 3 <sup>rd</sup> Edition.
2.	Shukla.M.C & Grewal	Advanced Accountancy	Sahitya Bhawan	2000, 13 <sup>th</sup> Edition.

**WEB RESOURCES**

<https://www.tutor2u.net/business/reference/accounting-concepts-and-conventions>

<http://businessandmanagementstudies.blogspot.in/2013/02/meaning-and-types-of-accounting-errors.html>

**PEDAGOGY**

Lecture, Seminar, Quiz and Assignment

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UAEC02**

**Study Component: Allied Core: 2**

**Year/ Semester: I/II**

**Credits : 5**

**Hours/Weeks : 5**

**INDIAN ECONOMY**

**UNIT – I**

**(15 Hrs)**

**Introduction on Indian Economy**

Economic Development and Growth- Concept- distinction between Growth and Development – Features of Developed Economy- Sustainable Development goals.

**UNIT – II**

**(15 Hrs)**

**Planning and Development in India**

Objectives of Economic Planning: Merits and Demerits - Five Year Plans - Fiscal Policy- Deficit Financing – Taxation- Public Debt-Inflation- Niti Auyog.

**UNIT – III**

**(15 Hrs)**

**Agriculture**

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

**UNIT – IV**

**(15 Hrs)**

**Industry**

Industrial development during planning periods-Industrial Finance – Mixed Economy: Private and Public Sector in Indian Economy-Industrial Sickness - Multiplier and Accelerator.

**UNIT – V**

**(15 Hrs)**

**Trade and Services** Home Trade – Foreign Trade: Concepts – Merits and Demerits Organisation supporting Home and Foreign Trade - World Trade Organisation – Liberalisation, Privatisation & Globalisation Impact of Globalisation on Indian Economy. Services: Banking Insurance & Tourism – its Importance.

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dutt and Sundaram	Indian Economy	S.Chand Co.	2012
2.	Dr.S.Sankaran	Indian Economy Problems, policies and development	Margam Publication	2013
3.	Mishra & Puri	Development issues of Indian economy	Himalaya Pub. House.	2013
4.	Agarwal	Indian Economy	Himalaya Pub. House.	2011

**ASSIGNMENTS****REFERENCE BOOKS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UES01**

**Study Component: Common Course: 2**

**Year/ Semester: I/II**

**Credits : 0**

**Hours/Weeks : 0**

**ENVIRONMENTAL STUDIES**

**UNIT – I**

**Introduction to environmental studies**

Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development.

**UNIT – II**

**Ecosystems**

Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems:

- a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem
- b) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**UNIT – III**

**Natural Resources: Renewable and Non-renewable Resources**

Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating of earth and circulation of air; air mass formation and precipitation. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**UNIT – IV**

**Biodiversity and Conservation**

Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India

Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

## **UNIT – V**

### **Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution, Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste, Pollution case studies.

## **UNIT – VI**

### **Environmental Policies & Practices**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws : Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context

## **UNIT – VII**

### **Human Communities and the Environment**

Human population and growth: Impacts on environment, human health and welfares.

Carbon foot-print Resettlement and rehabilitation of project affected persons; case studies.

Disaster management: floods, earthquakes, cyclones and landslides.

Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

## **UNIT – VIII**

### **Field isit to an area to document environmental assets; river/forest/flora/fauna, etc.**

- Visit to a local polluted site – Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems-pond, river, Delhi Ridge, etc.

**TEXT BOOKS**

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Groom, Martha J. Gary K. Meffe and Carl Ronald carroll	Principles of Conservation Biology	Sunderland: Sinauer Associates.	2006
2.	Pepper, I.L., Gerba, C.P. & Brusseau, M.L.	Environmental and Pollution Science	Academic Press.	2011
3.	Raven, P.H., Hassenzahl, D.M. & Berg, L.R.	Environment	John Wiley & Sons	2012. 8th edition.
4..	Singh, J.S., Singh, S.P. and Gupta, S.R.	Ecology, Environmental Science and Conservation	S. Chand Publishing, New Delhi.	2014

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Grumbine, R. Edward, and Pandit, M.K.	Threats from India's Himalaya dams. Science, 339: 36-37.	Oxford University	2013
2.	Odum, E.P., Odum, h.T. & Andrews, J.	Fundamentals of Ecology	Philadelphia: Saunders.	1971

**WEB RESOURCES**

1. [www.nacwc.nic.in](http://www.nacwc.nic.in)
2. [www.opcw.org](http://www.opcw.org)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code :**

**Study Component: Add On: 3**

**Year/ Semester: I/II**

**Credits : 4**

**Hours/Weeks : 5**

**PROFESSIONAL ENGLISH – II**

Category	CIA	ESE	T	Credit
Allied	25	75	60	4

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

**COURSE OBJECTIVES**

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

**COURSE OUTCOME**

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
- Adapt easily into the workplace context, having become communicatively competent.
- Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

## PROFESSIONAL ENGLISH – II

### UNIT – I

#### **Communicative Competence**

**Listening:** Listening to two talks / lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

**Speaking:** Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

**Reading:** Two subject-based reading texts followed by comprehension activities/exercises

**Writing:** Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

### UNIT – II

#### **Persuasive Communication**

**Listening:** listening to a product launch - sensitizing learners to the nuances of persuasive communication.

**Speaking:** debates – Just - A Minute Activities

**Reading:** reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

**Writing:** dialogue writing- writing an argumentative / persuasive essay.

### UNIT – III

#### **Digital Competence**

Listening to interviews (subject related)

**Speaking:** Interviews with subject specialists (using video conferencing skills)

Creating blogs (How to become a blogger and use blogging to nurture interests – subject related)

**Reading:** Selected sample of Web Page (subject area) **Writing:** Creating Web Pages

**Reading Comprehension:** Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

### UNIT – IV

#### **Creativity and Imagination**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)



**Speaking:** Making oral presentations through short films – subject based

**Reading:** Essay on Creativity and Imagination (subject based)

**Writing:** Basic Script Writing for short films (subject based)

Creating blogs, flyers and brochures (subject based) Poster making – writing logans / captions (subject based)

## **UNIT – V**

### **Workplace Communication& Basics of Academic Writing**

**Speaking:** Short academic presentation using PowerPoint

**Reading & Writing:**

Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing - Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) Capitalization (use of upper case)

### **Instruction to Course Writers**

Acquisition of subject-related vocabulary should not be overlooked. Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCO05**

**Study Component:Core: 5**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 4**

**PRODUCTION, TRADE AND SERVICES CO – OPERATIVES**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand functions of milk producers cooperatives
- To impart knowledge on regulated markets
- To acquire insight into significance of consumer cooperatives
- To portray the role of processing cooperatives
- To familiarize with various non-credit cooperatives

**COURSE OUTCOME**

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

COs	CO Statement	Knowledge Level
CO1	Perceive knowledge on structure and functions of various production and processing cooperatives	K1,K2 & K3
CO2	Understand the structure and functions of marketing cooperatives	K1,K2
CO3	Understand the concept, importance of consumer cooperatives and its federations.	K1,K2 & K3
CO4	Compare the working of different types of Industrial cooperatives and assistance from Government and bodies.	K1,K2 & K3
CO5	Identify the innovative and New Generation Cooperatives	K1,K2 & K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

S- Strong; M-Medium; L-Low

## **PRODUCTION, TRADE AND SERVICES CO-OPERATIVES**

### **UNIT – I (15 Hrs)**

#### **Cooperative Production and Processing**

Need and Importance, Functions, Structure and Management of Dairy Cooperatives, Cooperative Sugar Factories, Cooperative Spinning Mills and Cooperative Tea Factories.

### **UNIT – II (15 Hrs)**

#### **Cooperatives Marketing Societies**

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

### **UNIT – III (15 Hrs)**

#### **Consumer Cooperatives**

Origin and Development, Importance, Structure, Working of Primary, District and Apex Consumer Cooperatives - NCCF, Recent Developments – Problems. Impact of Foreign Direct Investment (FDI) on Consumer Cooperatives.

### **UNIT – IV (15 Hrs)**

#### **Industrial Cooperatives**

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

### **UNIT –V (15 Hrs)**

#### **Other Cooperatives**

Cooperative Printing Press, Cooperative Hospitals and Fisheries Cooperatives - New Generation Cooperatives (NGC).

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kulandaiswamy V.	Cooperative Dairying in India	Rainbow Work Publishers	2002, 1 <sup>st</sup> Edition.
2.	Abdul Kuddus .K.A & Zakir Hussain	Non Credit Cooperatives	Limra Publications, Chennai.	2019, 1 <sup>st</sup> Edition.
3.	Mathur B.S.	Rural Development and Cooperation	Rbsa Publishers	2000, 1 <sup>st</sup> Edition.

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mathur B.S.	Cooperation in India	Sahitya Bhawan	1999, 1 <sup>st</sup> Edition.
2.	Ramkishan.Y.	Management of Cooperatives	Jaico Publishing House	2003, 1 <sup>st</sup> Edition.
3.	Shanmugasundaram S.	Weavers Cooperatives	Rainbow Publications	1987, 1 <sup>st</sup> Edition

**WEB RESOURCES**

[www.nccf-india.com](http://www.nccf-india.com)

[www.nafed-india.com](http://www.nafed-india.com)

**PEDAGOGY**

Lecture, Seminar, Quiz and Assignment

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCO06**

**Study Component: Core: 6**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 5**

**COOPERATIVE FINANCE AND BANKING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable the students to learn the basic agricultural and non-agricultural credit system in India.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the structure of cooperative credit and loaning procedure	K1
CO2	Understand the constitution and functions of short term and medium term cooperative credit structure	K2
CO3	Understand the constitution and functions of PCARDB and SCARDB	K2, K3
CO4	Understand the constitution and functions of non agricultural cooperative credit system	K2, K3
CO5	Gain knowledge on cooperative credit movement in India and recent trends in cooperative banking	K2

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

## **COOPERATIVE FINANCE AND BANKING**

### **UNIT - I**

#### **Origin and Development of Credit Movement in India**

Cooperative credit: Evolution and structure of cooperative credit movement in India - Agricultural credit and non-agricultural credit – Banking structure: S.T., M.T., and L.T., Principles of Good Credit System.

### **UNIT - II**

#### **Primary Agricultural Cooperative Banks (PACB)**

Constitution and Management, Size, Functions-crop loan system-meaning features, procedures, problems - Over dues- Remedies – Development Action Plan – Kissan Credit Card.

### **UNIT - III**

#### **District Central Cooperative Banks (DCCB)**

Origin – Constitution – Management structure – Resource mobilization – Lending – Functions. State Cooperative Banks – origin – constitution -management structure- Resource mobilization – funds - management – functions. – National Federation of State Cooperative Banks (NAFSCOBs).

### **UNIT - IV**

#### **Long Term Credit (PCARDB & SCARDB)**

Nature and features of Long term credit- Need for separate agency – Primary Agricultural and Rural Development Banks - Organizational pattern- Sources of finance-loan sanctioning procedures- Recovery management-State Agricultural and Rural Development Banks- objectives, constitution, raising of funds – issue of various debentures – functions.

### **UNIT - V**

#### **Non-Agricultural cooperative credit(UCB)**

Constitution, objectives, functions and management of Urban Cooperative Banks- Industrial Cooperative Banks – provisions of the Banking Regulation Act as applicable to Cooperative Banks.

**TEXT BOOKS**

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 <sup>th</sup> Revised Edition.
2.	Nakkiran and John Winfred	Cooperative Banking in India	Rainbow Publications	1988, 1 <sup>st</sup> Edition.

**REFERENCE BOOKS**

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Bedi R.D	Theory, History and Principles of Cooperation	R. Lall Book Depot	2000, 1 <sup>st</sup> Edition.
2.	Mathur B .S	Cooperation in India	Sahitya Bhawan	1999, 3 <sup>rd</sup> Edition.

**WEB RESOURCES**

<http://co-operative.ozg.in/2012/07/types-function-of-cooperative-banks-in.html>

<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>

<https://www.bayt.com/en/specialties/q/146829/what-are-good-principles-of-lending/>

**PEDAGOGY**

Lecture, Quiz and Power Point Presentation

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC007**

**Study Component: Core: 7**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 5**

**COOPERATIVE ACCOUNTING AND BOOK KEEPING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To disseminate double entry system of account keeping
- To impart knowledge on preparing day book
- To enable the students for preparing trial balance and final accounts

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on Fundamentals of Cooperative Account keeping and Double entry system	K1
CO2	Prepare different types of Day Book and Cash Book.	K2
CO3	Know different types of ledgers kept by different Cooperatives	K2, K3
CO4	Apply accounting principles in preparation of final accounts.	K2, K3
CO5	Prepare financial statements	K2

**MAPPING WITH PROGRAMME OUTCOMES**

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

S- Strong; M-Medium; L-Low



## **COOPERATIVE ACCOUNTING AND BOOK KEEPING**

### **UNIT I**

**(15 Hrs)**

#### **Evolution of Cooperative Account keeping**

Fundamentals of Cooperative Account keeping – difference between Cooperative account keeping and Double entry system: Journal, Ledger and Trial Balance – Single entry system.

### **UNIT II**

**(15 Hrs)**

#### **Day Book**

Different types – Improved system of Day Book (Problems) – Difference between Day Book and Cash Book.

### **UNIT III**

**(15 Hrs)**

#### **Ledger: General Ledger**

Different types of ledgers kept by different Cooperatives – Postings from Day Book into Ledgers – Reconciliation of Special Ledger with General Ledger – Preparation of statement of Receipts and Payments – Difference between the Statement of Receipts and Payments and Trial Balance.

### **UNIT IV**

**(15 Hrs)**

#### **Final Account**

(Problem) Preparation of Trading, Profit and Loss Account and Balance Sheet – Book Profit Vs Net divisible Profit – Distribution of Profit – Provisions of the Act and By-Laws- Branch Account: Concept, Kinds of Branch,– Branch Control: Meaning, Methods.

### **UNIT-V**

**(15 Hrs)**

#### **Common Accounting System (CAS)**

Introduction – Components - Steps for Preparation of Financial Statement of PACS: Trial Balance, Trading Account, Profit & Loss Account and Appropriation of Profit, Balance Sheet – Heads of Account in General Ledger – Books of Accounts.

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Krishnaswami O.R	Co-operative Account Keeping	Oxford and IBH Publishing Co Ltd	1995
2.	Mainckavasagam P.	A Treatise on Co-operative Account Keeping	Coimbatore: Rainbow Publications	1989

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.N. Vivekanandar & S.Gangadevi	Principles of Accountancy	Rudhra Books Publishing Books	

**PEDAGOGY**

Lecture, Quiz and Power Point Presentation

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code :21USTA03**

**Study Component: Allied: 3**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 6**

**BUSINESS STATISTICS – I**

Category	CIA	ESE	T	Credit
Allied	25	75	75	5

**COURSE OBJECTIVES**

- To understand the methods of data collection and presentation of data
- To understand the methods of studying the statistical properties of data
- To understand the meaning of Operations Research and methods of solving LPP
- To understand the types of series and methods of forming a straight line equation.

**COURSE OUTCOME**

On completion of the course, The student will be able to

CO Number	CO Statement	Knowledge Level
CO1	To explain scope, limitations and data collections	K1
CO2	To present the data in table and represent the data in diagrams and graphs	K2
CO3	To calculate the measures of central tendency and dispersion	K2, K3
CO4	To solve problems based on arithmetic, geometric and harmonic progression	K2, K3
CO5	To find the equation of straight line.	K2

## **BUSINESS STATISTICS – I**

### **UNIT – I**

**(15 Hrs)**

#### **Introduction**

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

### **UNIT – II**

**(15 Hrs)**

#### **Dispersion**

Measures of Dispersion – Range – Quartile deviation – Mean Deviation –Standard Deviation and their co-efficient.

#### **Skewness**

Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

### **UNIT – III**

**(15 Hrs)**

#### **Correlation**

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

### **UNIT – IV**

**(15 Hrs)**

#### **Index Number**

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

### **UNIT-V**

**(15 Hrs)**

#### **Analysis of Time series**

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

**Note :** Problem 60 % Theory 40 %

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.A. Navanithan	Business Mathematics and Statistics	Jai Publishers, Trichy	2007

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Donald R.Byrkt	Elements of Statistics		
2.	Pillai. R.S.N. Bagavathi. V	Statistical Theory and Practice	S. Chand & Company Ltd	2009
3.	S.P.Gupta	Statistical Methods		

**WEB RESOURCES**

<http://www.economicsdiscussion.net/statistics/8-main-limitations-of-statistics-explained/2321>

<https://keydifferences.com/difference-between-classification-and-tabulation.html>

[https://onlinecourses.nptel.ac.in/noc19\\_mg13](https://onlinecourses.nptel.ac.in/noc19_mg13)

**PEDAGOGY**

Lecture, Quiz and Power Point Presentation

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCON01**

**Study Component: NMEC: 1**

**Year/ Semester: II/III**

**Credits : 2**

**Hours/Weeks : 5**

**NON MAJOR ELECTIVE COURSE**

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>T</b>	<b>Credit</b>
NMEC	25	75	30	2

**OFFERED BY OTHER DEPARTMENT**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOS01**

**Study Component:SBEC: 1**

**Year/ Semester: II/III**

**Credits : 2**

**Hours/Weeks : 2**

**MIS AND COMPUTER APPLICATIONS IN BUSINESS**

Category	CIA	ESE	T	Credit
SBEC	40	60	30	2

**COURSE OBJECTIVES**

- To provide the opportunity to apply computer in the field of Commerce and Business.

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic principles of computer and programming	K1
CO2	Understand MIS and various types of information system.	K1
CO3	Prepare documents and creating tables using MS-Office	K3
CO4	Apply the basic concepts of work sheet formula and functions and create a chart with MS Excel	K1, K2
CO5	Prepare power points presentation with animation and transition effects.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

S- Strong; M-Medium; L-Low

## **MIS AND COMPUTER APPLICATIONS IN BUSINESS**

### **UNIT-I**

**(6 Hrs)**

#### **Introduction to Computer**

Characteristics, Functions, Components and Generations - Input-Output devices - Number Systems - Computer Languages – Algorithm – **Flow Chart with examples**

#### **Operating System**

Concepts of OS – Concepts of Networking – Windows 2007 & 2008: Desktop, Creating Shortcuts, Mouse handling, Menus, Creating Folders, Copy & Deleting Files, File Opening & Closing - File Sharing System tools.

### **UNIT-II**

**(6 Hrs)**

#### **Understanding MIS**

Data and Information- Introduction to Management Information System – Role and Importance and function of MIS – the structure of Management Information system – types of information system.

### **UNIT-III**

**(6 Hrs)**

#### **MS-Word**

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

#### **Exercise Work**

1. Prepare Bio-Data by using Wizard/ Templates.

### **UNIT-IV**

**(6 Hrs)**

#### **MS-Excel**

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

#### **Exercise Work**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.



**UNIT-V****(6 Hrs)****MS-Power Point:**

Menus in Power Point – Presentation: Creating, Design, Animations and Saving – Viewing: Slide View, Outline View, Notes Page View, Slide Sorter View - Formatting Presentation, Inserting.

**Exercise Work**

1. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Azam M	Management Information Systems	Vijay Nicole Imprints	2012
2.	Davis	Management Information Systems	McGraw Hill	2013
3.	Rajamani V	Fundamentals of Computers	Prentice Hall of India, New Delhi	1985

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sadagopan S	Management Information System	Prentice Hall	2012
2.	Jaiswal S.	A First Course on Computers	Galgotia Publications Pvt Ltd.,	2001

**PEDAGOGY**

Lecture, Quiz and Power Point Presentation

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC008**

**Study Component: Core: 8**

**Year/ Semester: II/IV**

**Credits : 5**

**Hours/Weeks : 4**

**COMMERCIAL LAW**

Category	CIA	ESE	T	Credit
CORE	25	75	75	5

**COURSE OBJECTIVES**

- To understand basic knowledge on commercial law and provisions of Indian Contract Act.
- To facilitate the Partnership Act and its formalities.
- To enable the latest knowledge about Sale of Goods Act
- To know about Rights and Duties of Common Carriers and Insurance.

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the various types of contract, nature of obligations and rights of each party to the contract	K1
CO2	Able to know the procedure for creating different types of contract.	K1
CO3	Enable the formation of Partnership organization	K3
CO4	Describe the Sale of Goods and Consumer Protection Act	K1, K2
CO5	Apply the rights and duties of common carriers of goods and different kinds of insurance and scheme	K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **COMMERCIAL LAW**

### **UNIT - I**

**(15 hours)**

#### **The Indian Contract Act 1872**

Nature and classification of contract – Essential elements of valid contract - offer – Legal rules to offer – Acceptance – Essentials of acceptance – Revocation of offer and acceptance – Consideration – Legal rules to consideration – Exceptions to consideration.

### **UNIT - II**

**(15hour)**

#### **Capacity of contract**

Minor's agreement – Persons of unsound mind – Persons disqualified by any law – Free consent – Legality of object. Contingent, Wagering and Quasi contracts. Performance of contract – Remedies for the breach of contract – Discharge of contract.

### **UNIT - III**

**(15 hours)**

#### **Law of Agency**

Concept - Creation of Agency, Consideration of Agency- Kinds of Agency: – Rights and Liabilities of Principal and Agents. Indian Partnership Act 1932 – Definitions - Essential elements – Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm.

### **UNIT - IV**

**(15 hours)**

#### **The Sale of Goods Act, 1930**

Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights

### **UNIT - V**

**(15 hours)**

#### **The Indian Partnership Act 1932**

General nature of partnership – Kinds of partners – Kinds of partnership - Differences between Company and partnership \***Rights and duties of Partners** - Registration and dissolution firm

**\* Self Study and questions for examinations may be taken from the self study portions also.**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	K.C.Garug, V.K.Sareen	Commercial Law	Kalyanai Publication House	2010
2.	Pillai R.S.N and Bhagavathi.V	Business Law	Manglore: United Publications	2011

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor.N.D	Elements of Mercantile Law,	Manglore: United Publications.	2013
2.	Kathiresan	Commercial Law	Dr. Radha Prasanna Publicaions	2011

## WEB RESOURCES

<https://www.dphu.org/books>

<https://indiankanoon.org>

<https://legislative.gov.in//files>

## PEDAGOGY

Lecture, Quiz and Power Point Presentation

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCO09**

**Study Component: Core: 9**

**Year/ Semester: II/IV**

**Credits : 5**

**Hours/Weeks : 5**

**COOPERATIVE MANAGEMENT AND ADMINISTRATION**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the concept and functions of management and cooperative management.
- To know the democratic leadership, structure and its function
- To classify functional areas of management
- To evolve the performance of cooperatives
- To understand the government's role and functions of cooperative official

**COURSE OUTCOME**

CO Number	CO Statement	Knowledge Level
CO1	Understand and apply the Concept and Features of Cooperative Management	K2
CO2	Demonstrate the relationship between board, the Chief Executive and Professional Management in Cooperatives.	K2
CO3	Apply the Functional areas of Management in Cooperatives.	K3
CO4	Evaluate the Performance of Cooperatives	K2
CO5	Understand the Cooperative Audit and Administrative setup of Registrar of Cooperatives in Tamil Nadu	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **COOPERATIVE MANAGEMENT AND ADMINISTRATION**

### **UNIT – I**

**(15 hours)**

#### **Cooperative Management**

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

### **UNIT II**

**(15 hours)**

#### **Democratic Control**

Democratic Structure – General Body – Division of function and authority – The relationship between board and the Chief Executive- Cooperative leadership and Professional Management in Cooperatives.

### **UNIT III**

**(15 hours)**

#### **Functional areas of Management in Cooperatives**

Production, Operation, Marketing, Financial and Human Resource Management.

### **UNIT IV**

**(15 hours)**

#### **Evaluation of Performance of Cooperatives**

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

### **UNIT V**

**(15 hours)**

#### **Cooperative Administration**

Cooperative Administration in Tamilnadu – Cooperative Departmental set-up at different levels – Functional Registrars, Regional Joint Registrars and Deputy Registrars – Delegation of Powers and Functions of Registrar – Cooperative Audit Departmental set-up. – Function.

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sah.A.K.	Functional Management for the Cooperatives	Rainbow Publications, Coimbatore.	1986, 1 <sup>st</sup> Edition.
2.	Kulandaisamy.V	Functional Areas of Management	Arudra Academy.	2002, 1 <sup>st</sup> Edition
3.	Nakkiran.S	A Treatise on Cooperative Management	Rainbow Publications, Coimbatore.	2002, 4 <sup>th</sup> Revised Edition

### 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.	Ramakishen.Y.	Management of Cooperatives	Jaico Publishing House, New Delhi.	2003, 1 <sup>st</sup> Edition.

### WEB RESOURCES

<https://www.sersd.org/students/cooperative-education/cooperative-objectives/>

<http://www.peoi.org/Courses/Coursesen/mgt/fram8.html>

### PEDAGOGY

Lecture, 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.

For candidates admitted from academic year 2021-2022 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com. (Co-operation)

Subject Code : 21UCO10

Study Component: Core - 10

Year/ Semester: II/IV

Credits : 5

Hours/Weeks : 5

### FINANCIAL ACCOUNTING

Category	CIA	ESE	T	Credit
Core	25	75	75	5

### COURSE OBJECTIVES

- To make the students understand and apply different systems of financial accounting

### COURSE OUTCOME

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic accounting concepts of financial accounting and depreciation in accounting	K1
CO2	Understand and practice of Self- Balancing Ledger System	K2
CO3	Prepare statement of affairs and calculate profit	K3
CO4	Apply departmental accounting and branch accounting	K3
CO5	Maintain books of accounts under hire purchase system	K2

### MAPPING WITH PROGRAMME OUTCOME

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

S- Strong; M-Medium; L-Low



## **FINANCIAL ACCOUNTING**

### **UNIT - I**

**(15 hours)**

#### **Financial Accounting**

Meaning, Objectives, Components, Difference between Financial Accounting, Cost Accounting and Management Accounting. Depreciation: Meaning, Causes, Methods- Straight Line Method, Written Down Value Method, Annuity, Revaluation and Depletion.

### **UNIT II**

**(15 hours)**

#### **Self Balancing Ledgers**

Meaning and Advantages – Accounting aspects – Transfers.

### **UNIT III**

**(15 hours)**

#### **Single Entry System**

Meaning and Features – Statement of Affairs and Conversion Method.

### **UNIT IV**

**(15 hours)**

#### **Department Accounts**

Transfers at Cost or Selling Price – Branch Excluding Foreign Branches- Problems in Dependent Branch: Stock and Debtors System, Debtors System.

### **UNIT V**

**(15 hours)**

#### **Hire Purchase and Installment System**

Including hire purchase trading account – Goods on Sale or return.

**Distribution of Marks: 40% Theory, 60% Problems**

## 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.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L.	Financial Accounting	Kalyani Publishers	2016, 13 <sup>th</sup> Edition.
2.	Jain and Narang	Advanced Accountancy	S. Chand & Company Ltd.	2014, 10 <sup>th</sup> Edition.
3.	Shukla M.C.	Advanced Accountancy	S. Chand & Company Ltd.	2000, 13 <sup>th</sup> Edition.

## WEB RESOURCES

<https://www.mheducation.co.uk/he/chapters/0077108086.pdf>

<http://basiccollegeaccounting.com/2010/11/what-are-the-advantages-and-disadvantages-of-having-self-balancing-ledgers/>

## PEDAGOGY

Lecture, Seminar and Assignment.

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21USTA04**

**Study Component: Allied: 4**

**Year/ Semester: II/IV**

**Credits : 5**

**Hours/Weeks : 6**

**BUSINESS STATISTICS – II**

Category	CIA	ESE	T	Credit
Allied	25	75	75	5

**COURSE OBJECTIVES**

- To understand the methods of studying the relationship between variable.
- To understand the methods of constructing index numbers.
- To understand the method of analyzing the time series.
- To understand the methods of solving transportation and assignment problems.
- To understand the concept of matrices.

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	To study trends and tendencies in data, measure the trend and identify its type	K1
CO2	To construct seasonal indices, construct weighted and un weighted index numbers	K2
CO3	To find the optimum schedule and assignment schedule and	K2, K3
CO4	Use matrices to solve a system of equations.	K2, K3
CO5	To understand the methods of studying the relationship between variable	K2

## **BUSINESS STATISTICS – II**

### **UNIT - I**

**(15 hours)**

#### **Matrix**

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

#### **Application**

Solving of Linear equations - Matrix inverse method; Creamer's Rule

### **UNIT - II**

**(15 hours)**

#### **Sequence and Series**

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

### **UNIT - III**

**(15 hours)**

#### **Probability**

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

### **UNIT - IV**

**(15 hours)**

#### **Linear Programming**

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

### **UNIT - V**

**(15 hours)**

#### **Transportation Problem**

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

**Note:** Problem 60 % Theory 40 %

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.A. Navanithan	Business Mathematics and Statistics	Jai Publishers, Trichy	2007
2.	Pillai. R.S.N. Bagavathi, V.	Statistical Theory and Practice	Sultan Chand and Sons. New Delhi	2001

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.S.P.Gupta, Dr.P.A.Gupta, Dr.Manmohan	Business Statistics and Operation Research	Sultan Chand and Sons. New Delhi	2007
2.	Kanti Swarup, Gupta P.K Manmohan	Operations Research	Sultan Chand and Sons. New Delhi	1980

### WEB RESOURCES

1. <https://homeguides.sfgate.com/calculate-simple-interest-compound-interest-2424.html>
2. <https://edu.gcfglobal.org/en/additionsubtraction/introduction-to-addition/1/>
3. [https://www.varsitytutors.com/hotmath/hotmath\\_help/topics/constant-function](https://www.varsitytutors.com/hotmath/hotmath_help/topics/constant-function)
4. [www.gfumbanotes.files.wordpress.com](http://www.gfumbanotes.files.wordpress.com)
5. [www.wikipedia.org/operations research.html](http://www.wikipedia.org/operations%20research.html)
6. [www.statpage.org](http://www.statpage.org).

### PEDAGOGY

Lecture, Seminar and Assignment.

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code :**

**Study Component: ADD ON:**

**Year/ Semester: II/IV**

**Credits : 0**

**Hours/Weeks : 5**

**INTERNSHIP – (SUMMER PLACEMENT IN COOPERATIVE INSTITUTIONS)**

**COURSE OBJECTIVES**

- To impart practical knowledge on general working, administration and auditing of various cooperatives.

**COURSE OUTCOME**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand day to day activities and functions of Cooperatives.	K1 & K2
<b>CO2</b>	Identify the administrative set - up and perform account keeping and auditing of various Cooperatives.	K1, K2 & K3
<b>CO3</b>	Understand the constitution and working of Cooperative Societies	K1, K2 & K3
<b>CO4</b>	Apply theoretical knowledge for solving practical problems of the Cooperatives	K1, K2 & K3
<b>CO5</b>	Design a research study of a current issues in a Cooperative Institutions and / or among the stakeholders and prepare a report.	K1, K2 & K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **OBJECTIVES OF INTERNSHIP**

- i) To give a practical knowledge on the general working of various types of agricultural and non– agricultural cooperative societies.
- ii) To train in the day to day administration, account maintenance and auditing of various cooperatives.
- iii) To develop a capacity to appreciate and understand the working of cooperative societies and the influence of various economic and social forces on the societies; and
- iv) To provide opportunities for developing an ability to apply theoretical knowledge for solving practical problems of the cooperatives.

## **List of Cooperative Institutions / Departments to be selected for Internship**

1. Primary Agricultural Cooperative Banks / FSS.
2. District Central Cooperative Bank.
3. PCARDB Bank
4. Urban Cooperative Bank
5. Employee's Cooperative Thrift and Credit Society.
6. Housing Cooperative Society.
7. Primary Consumer's Cooperative Stores.
8. Primary Cooperative Marketing Society.
9. Primary Weaver's Cooperative Society.
10. Primary Milk Producer's Society.
11. Primary Industrial Cooperative Society.
12. District Cooperative Union.
13. Joint Registrar's Office.
14. Circle Deputy Registrar's Office.

## **Maintenance of Record**

Students should write a report and this report is to be submitted within 10 days after the completion of the Internship Training Programme. For the interests of the entire student a common seminar may be organized so that students will share the practical knowledge gained by them.

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UCON0**

**Study Component: NMEC: 2**

**Year/ Semester: II/III**

**Credits : 2**

**Hours/Weeks : 5**

**NON MAJOR ELECTIVE COURSE**

<b>Category</b>	<b>CIA</b>	<b>ESE</b>	<b>T</b>	<b>Credit</b>
NMEC	25	75	30	2

**OFFERED BY OTHER DEPARTMENT**



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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UCOS02**

**Study Component: SBEC: 2**

**Year/ Semester: II/IV**

**Credits : 3**

**Hours/Weeks : 2**

**COMPUTERISED ACCOUNTING (TALLY) & GST**

Category	CIA	ESE	T	Credit
SBEC	25	75	45	3

**COURSE OBJECTIVES**

- To enable the students to understand the basics of computer accounting software
- To enhance the skills of the students in practicing accounting system in a computerized environment

**COURSE OUTCOME**

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about Tally. ERP 9 software.	K1 & K2
CO2	Applying Tally software for the preparation of final accounts	K1, K2 & K3
CO3	Understand the need and objectives of Goods and Services Tax	K1, K2
CO4	Gain knowledge about levying of GST	K1, K2
CO5	Understanding the Registration Procedure of companies under GST	K1, K2

**MAPPING WITH PROGRAMME OUTCOMES**

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

S- Strong; M-Medium; L-Low

## **COMPUTERISED ACCOUNTING (TALLY) & GST**

### **UNIT – I**

**(15 hours)**

#### **TALLY.ERP 9**

Introduction: Salient Feature, Technological Advances - Company Creation, Altering – Ledger creation- Group creation.

**Accounting Vouchers** – Voucher entry transactions – Tally function keys.

### **UNIT - II**

**(15 hours)**

#### **Reporting**

Day book – Trial balance – Profit and loss account – Balance sheet – Ratio analysis- Tally Advanced Features –Cash flow, Funds flow – Bank Reconciliation.

### **UNIT - III**

**(15 hours)**

#### **Overview of Goods and Services Tax**

History of Taxation – Major Milestones in Indirect Tax – Indirect Tax Structure in India – Short comings in the present structure and Need of GST - Introduction of GST – Objectives of GST - Implementation of GST – Salient Features of Ideal GST –GST Council: Composition and Functions.

### **UNIT - IV**

**(15 hours)**

#### **Levy of GST**

Introduction - GST Rates – Models of GST - Remission of Tax / Duty - Liability of the Tax Payer - GST Network.

### **UNIT - V**

**(15 hours)**

#### **Registration of Companies under GST**

Introduction -Registration Procedure- Steps–Authorities of Registration - Amendments - Cancellation.

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shraddha Singh Navneet Mehra	Tally – Power of simplicity	Bangalore: Tally solutions private Ltd.,.	2002
2	DineshMaidasani	Mastering Tally ERP 9	Laxmi Publications	2011

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shraddha Singh	Tally 9.0 A complete training guide	V&S (P) Limited	2014
2.	T. Balaji	TALLY.ERP 9 WITH GST A Complete Test Book With Assignment	T Balaji Publications	2019
3.	Asok K. Nandhini	TALLY ERP 9 TRAINING GUIDE	BPB Publications	2018,4 <sup>th</sup> edition

### WEB RESOURCES

<https://tallygame.com/tally-erp-9/report/what-is-day-book-in-tally-erp-9-how-to-use-daybook/>

[https://macp.gov.in/sites/default/files/user\\_doc/CAS%20Tally%20TRAINING%20Material.pdf](https://macp.gov.in/sites/default/files/user_doc/CAS%20Tally%20TRAINING%20Material.pdf)

<http://tally9book.com/Pages/Tally-Reporting/Trial%20Balance%20in%20Tally9.html>

<https://tallysolutions.com/>

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UCO11**

**Study Component: Core: 10**

**Year/ Semester: III/V**

**Credits : 5**

**Hours/Weeks : 5**

**COST AND MANAGEMENT ACCOUNTING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable students with an understanding of the Costing Methods and techniques in the valuation of Material issues, classification of overheads, applying different Costing techniques.

**LEARNING OUTCOMES**

On successful completion of the course the students should have

CO Number	CO Statement	Knowledge Level
CO1	Understand the different methods of costing & cost sheet	K1, K2
CO2	Measure the different methods of material purchase & control system	K2
CO3	Understand objectives and scope of management accounting	K3
CO4	Apply accounting Practices to different types of Cooperatives and Managerial Applications of Marginal Costing	K2, K3
CO5	Classify the budgets and analyse Steps in Budgetary Control	K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **COST AND MANAGEMENT ACCOUNTING**

### **UNIT I**

**(15 hours)**

#### **Cost Accounting**

Meaning, Scope, Objective, Relationship of Cost Accounting and Management Accounting, Costing as an aid to management, Limitation and Objections against Cost Accounting, Methods of costing, Elements of cost, Preparation of cost sheet, Cost Concepts and Classification (Simple Problems).

### **UNIT II**

**(15 hours)**

#### **Material & Cost Control**

Meaning, Need, Purchase Control-Centralized and Decentralized Purchasing Procedure, Store keeping and Stock Control: Types of stores-requisitioning for stores- Methods of Valuing Material Issue (Simple Problems).

### **UNIT III**

**(15 hours)**

#### **Management Accounting**

Meaning- Objectives – Nature and Scope – Significance –Functions –Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Management Accounting – Limitations.

### **UNIT IV**

**(15 hours)**

#### **Marginal Costing**

Management Accounting Practices to different types of Cooperatives, Meaning and Definition- Managerial Applications of Marginal Costing (simple problems)- Cost Volume Profit Analysis: Meaning and Assumptions – BEP Chart – Advantages and Limitations.

### **UNIT V**

**(15 hours)**

#### **Budgeting and Budgetary Control**

Definition, Importance, Classification of Budgets – Production Budget, Sales Budget and Flexible Budget – Cash Budget –Budgetary Control: Steps in Budgetary Control (Simple Problems).

**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	Pearson ,New Delhi	2011
2.	Jain & Narang	Cost Accounting	Kalyani publications	2009

**WEB RESOURCES**

<http://www.yourarticlelibrary.com/cost-accounting/meaning-and-scope-of-cost-accountancy/55220>

<http://www.yourarticlelibrary.com/accounting/overheads/classification-of-overheads-4-categories/74467>

<https://businessjargons.com/process-costing.html>

**PEDAGOGY**

Lecture and Assignment.

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UCO12**

**Study Component: Core: 12**

**Year/ Semester: III/V**

**Credits : 5**

**Hours/Weeks : 5**

**CO-OPERATIVE LAW**

Category	CIA	ESE	T	Credit
CORE	25	75	75	5

**COURSE OBJECTIVES**

- To provide an insight in to the provisions of the various Acts and Rules related to cooperatives.

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Trace out the need for separate Legal Framework for Cooperatives in India.	K1,K2
CO2	Identify the recent provisions in Tamil Nadu Cooperative Societies Act, 1983 and Rule 1988.	K2
CO3	Understand the Regulatory provisions in Cooperatives.	K1 & K2
CO4	Understand the procedure for winding up of cooperative societies.	K2, K3
CO5	Demonstrate the procedures related to Sale of Goods Act and Consumer Protection Act, 1986	K2, K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **CO-OPERATIVE LAW**

### **UNIT – I**

**(15 hours)**

#### **Co-operative Legislation**

History of Co-operative legislation in India - Need for Separate law for Co- operatives- Co-operatives Credit Societies Act of 1904- Co-operative Societies Act of 1912 - Model Co-operative Societies Bill 1991–Multi-Unit Co-operative Societies Act 2002 - Multistate Co-operative Societies Act 2002- 97th Constitution Amendment 2011.

### **UNIT – II**

**(15 hours)**

#### **Tamilnadu Co-operative Societies Act, 1983 and Rules, 1988**

Provision Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Co-operatives.

#### **State Aid to Co-operatives**

Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

### **UNIT – III**

**(15 hours)**

#### **Regulatory Provision Relating to Co-operatives**

Audit, Inquiry, Inspection, Surcharge- Supersession of the Board-Winding up of Co-operatives- Settlement of Dispute.

### **UNIT – IV**

**(15 hours)**

#### **Provision Relating to Employees of Co-operatives**

Common Cadre-Recruitment Bureau- Selection, Placement– Offences and Penalties to Employees –Provision Relating to Appeal, Revision-Review- Co- operative Tribunals.

### **UNIT V**

**(15 hours)**

#### **Sale of Goods Act 1930**

Provisions relating to Sale –Lease – Gift and Actionable Claims. Consumer Protection Act: 1986- Definition- Consumer Dispute, Dispute Redressal Agencies - Consumer Rights.



## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr. S. Velanganni	Cooperatives and Allied Laws	Royal Book Publishing	2017, 1 <sup>st</sup> Edition.
2.	B.B.Goel	Co-operative Legislation - Trends and Dimensions	Deep and Deep publications Pvt. Ltd., New Delhi.	2006, 1 <sup>st</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	M.Arulselvem, Revised by A.Aravindan, Advocate, Former Joint Director of Cooperative Auditing A.Rajamanickam	Tamil Nadu Co-operative Manual	Malathi Publications	2017, 11 <sup>th</sup> Edition.
2.	Govt. of Tamil Nadu	The Tamil Nadu Cooperative Societies Rules	Govt. of Tamil Nadu	1988, 1 <sup>st</sup> Edition.

## WEB RESOURCES

1. <https://www.royalbookpublishing.com/index.php/royal/catalog/download/1/1/5-2?inline=1>
2. [https://www.tn.gov.in/rti/proactive/cfcp/manual\\_cfcp\\_rcs.pdf](https://www.tn.gov.in/rti/proactive/cfcp/manual_cfcp_rcs.pdf)
3. [http://www.lawsfindia.org/pdf/tamil\\_nadu/1961/1961TN53.pdf](http://www.lawsfindia.org/pdf/tamil_nadu/1961/1961TN53.pdf)
4. [https://indiacode.nic.in/bitstream/123456789/5268/1/the\\_tamilnadu\\_cooperative\\_societies\\_act-1983.pdf](https://indiacode.nic.in/bitstream/123456789/5268/1/the_tamilnadu_cooperative_societies_act-1983.pdf)

## PEDAGOGY

Lecture, PPT, Seminar and Assignment.

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

## Group Tasks (if any)

## PERIYAR UNIVERSITY, ALEM – 636 011.

For candidates admitted from academic year 2021-2022 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com. (Co-operation)

Subject Code : 21UCO13

Study Component: Core: 13

Year/ Semester: III/V

Credits : 5

Hours/Weeks : 5

### BUSINESS COMMUNICATION

Category	CIA	ESE	T	Credit
Core	25	75	75	5

#### COURSE OBJECTIVES

- To enable the students to acquire basic communicative skills
- To facilitate various kinds of business letters
- To understand the types of business correspondence
- To imbibe the quality of preparing good business report and resumes
- To acquire knowledge on organizing company meeting in business concern

#### COURSE OUTCOME

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

CO Number	CO Statement	Knowledge Level
CO1	Distinguish the various levels of organizational communication and communication barriers.	K2 & K3
CO2	Develop the writing skills of trade correspondence	K2 & K3
CO3	Apply appropriate methods and techniques to summarise and paraphrase the essays and precise writing	K1 & K2
CO4	Draft letter for company meetings.	K1 & K2
CO5	Make persuasive digitalized communication in banking and financial correspondence	K2 & K3

#### MAPPING WITH PROGRAMME OUTCOME

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

S- Strong; M-Medium; L-Low

## **BUSINESS COMMUNICATION**

### **UNIT - I**

**(15 hours)**

#### **Business Communication**

Meaning – Importance of Effective Business Communication- Modern Communication Methods – Principles of Communication – Barriers to Communication – Non-verbal Communication.

### **UNIT - II**

**(15 hours)**

#### **Business Letters**

Need – Functions - Kinds - **\*Essentials of Effective Business Letters** - Layout. Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

### **UNIT - III**

**(15 hours)**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

### **UNIT - IV**

**(15 hours)**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

### **UNIT - V**

**(15 hours)**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations. Mass communication – **Media and Types of Advertisements – Publicity – Press releases.**

**\* Self Study and questions for examinations may be taken from the self study portions also.**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kathiresan & Dr.Radha,	Business Communication	Margham publications	2010
2.	Ramesh .M.S, and Pattanshetti.C.C.	Business Communication	R.Chand and Co	2011, Paper Back.
3.	Rajendra Pal, Korlahalli.J.S.	Essentials of Business Communication	Sultan Chand and Sons	2011, Paper Back.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Raghunathan.N.S & Santhanam.B	Business Communication	Margham Publications, Chennai.	2003, 1 <sup>st</sup> Edition.
2.	Rajendra Pal	Effective Business Communication	S.Chand & Company Ltd, New Delhi.	2008, Paper Back.

## WEB RESOURCES

1. [https://www.managementstudyguide.com/business\\_communication.html](https://www.managementstudyguide.com/business_communication.html)
2. <http://www.effective-business-letters.com/Bank-Correspondences.html>
3. <https://www.englishgrammar.org/preciswriting/>
4. <https://www.thebalancecareers.com/job-application-letter-format-2061567>

## PEDAGOGY

Lecture, PPT, Assignment.

## ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

PERIYAR UNIVERSITY, SALEM – 636 011.

For candidates admitted from academic year 2021-2022 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com. (Co-Operation)

Subject Code : 21UCO14

Study Component: Core - 14

Year/ Semester: III/V

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 compensations 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 students should have to

CO Number	CO Statement	Knowledge Level
CO1	Know the basic concepts and functions of Human Resource Management.	K1& K2
CO2	Identify the various sources of Human Resources.	K2 & K3
CO3	Appraise the performance of Human Resources.	K2 & K3
CO4	Examine the compensation shared to the Human Resources.	K2 & K3
CO5	Explain the ways to make the human relations in Industry.	K2 & K3

#### MAPPING WITH PROGRAMME OUTCOME

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

S- Strong; M-Medium; L-Low

## **HUMAN RESOURCE MANAGEMENT**

### **UNIT - I (15hours)**

#### **Human Resource Management**

Meaning, Nature, Scope and Objective. Functions of Personnel Department – The Role of Personnel Manager – Organisation of Personnel Department – Personnel Policies and Procedures.

### **UNIT - II (15 hours)**

#### **Human Resource Planning**

Job Description – Job Analysis – Job Specification – Recruitment and Selection – Training and Development – Identification of education, training and information needs in cooperatives – Institutional arrangements for cooperative training and development.

### **UNIT - III (15 hours)**

#### **Performance Appraisal**

Job Evaluation and Merit rating – Promotion – Transfer and Discharge, Demotion, Punishment as applied to cooperatives.

### **UNIT - IV (15 hours)**

#### **Wages and Salary Administration**

Criteria of Wage Fixation – Need Based Minimum Wages – Incentive Wage System – Labour Welfare and Social Security – Safety Health and Security – Retirement benefit to the employees.

### **UNIT – V (15 hours)**

#### **Human Relations**

Approaches to Good Human Relations – Motivation, Employee Morale, and Grievance – Causes – Grievance Handling – Trade Unionism.

## 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.	Aswathappa.K	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 India14 edition (2015)	2015, 14 <sup>th</sup> Edition.
2.	Seema Sanghi	Human Resource Management	Vikas Publishing House	2014, 1 <sup>st</sup> Edition.
3.	Kulandaisamy.V	HRM-Principles and practices	Arudra Academy	2013, 2 <sup>nd</sup> Reprint

## 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOE02**

**Study Component: MBEC - 1**

**Year/ Semester: III/V**

**Credits : 4**

**Hours/Weeks : 5**

**PRINCIPLES OF MARKETING**

Category	CIA	ESE	T	Credit
MBEC	25	75	60	4

**COURSE OBJECTIVES**

- To enable the students to know scope and opportunities in marketing in the current scenario.
- To enhance knowledge on modern marketing concepts and functions
- To know the need for studying consumer behaviour

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the Approaches, Concepts and Functions of Marketing.	K1 & K2
CO2	Identify the Components of Marketing Mix and their Significance	K2
CO3	Understand the Consumer Behavior and demand pattern and analyze the factors influencing Consumer Behavior.	K3
CO4	Understand the societal marketing and Sales Force Management in Organisation.	K3
CO5	Apply the various techniques and methods of Sales Promotion.	K2 & K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low



## **PRINCIPLES OF MARKETING**

### **UNIT – I**

**(12 hrs)**

#### **Marketing**

Definition of market and marketing - Importance of marketing – Modern Marketing concept - Global Marketing – E-marketing – Tele marketing - Marketing Ethics – Career Opportunities in Marketing

### **UNIT - II**

**(12 hrs)**

#### **Marketing functions**

Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

Digital Marketing – Factors driving digital marketing.

### **UNIT – III**

**(12 hrs)**

#### **Consumer Behaviour**

Meaning – **\*Need for studying consumer behavior** - Factors influencing consumer behavior - Market segmentation – Customer Relations Marketing

### **UNIT - IV**

**(12 hrs)**

#### **Marketing Mix**

Product mix – Meaning of Product – Product life cycle – Branding – labeling - Price Mix – Importance - Pricing objectives - Pricing strategies – Personal selling and Sales Promotion - Place mix - Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context

### **UNIT - V**

**(12 hrs)**

Marketing and Government – Bureau of Indian Standards – AGMARK – Consumerism Consumer Protection – Rights of consumers - Green Marketing – Forward Trading in Commodities.

**\* Self Study and questions for examinations may be taken from the self study portions also.**

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balu. V	Marketing Management	Sri Venkateshwara Publications, Chennai.	2007, 1 <sup>st</sup> Edition.
2.	Gupta C.B. & Dr.Rajan Nair.N	Marketing Management	Sulthan Chand & Sons Publishers,	2008, 10 <sup>th</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Philip Kotler	Marketing Management	Prentice, Hall of India	2006, 1 <sup>st</sup> Edition.
2.	Rajan Nair. N.	Marketing	Sulthan Chand & Sons Publishers,	2004, 7 <sup>th</sup> Edition.

## WEB RESOURCES

1. <http://www.businessdictionary.com/definition/marketing-function.html>
2. <https://trackmaven.com/marketing-dictionary/market-segmentation>
3. <https://integriaims.com/en/factors-influencing-consumer-behaviour>
4. <https://www.marketing91.com/objectives-of-sales-management>

## PEDAGOGY

Lecture, 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOE02**

**Study Component: MBEC: 2**

**Year/ Semester: III/V**

**Credits : 4**

**Hours/Weeks : 5**

**EXPORT MARKETING**

Category	CIA	ESE	T	Credit
Core	25	75	60	5

**COURSE OBJECTIVES**

To enable the students understand

- The basic concept of Exporting Marketing and Export Procedures.
- To understand the basic steps involved in exports
- To understand the classical and modern theories of trade
- To give insight into the institutions engaged in trade

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the significance of export marketing.	K1 & K2
CO2	Analyse national and international trade theories.	K2
CO3	Evaluate EXIM policy	K3
CO4	Understand pricing policy for exports.	K3
CO5	Analyse problems faced by exporters	K2 & K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **EXPORT MARKETING**

### **UNIT - I (8 hrs)**

#### **Introduction to Export Marketing**

Meaning–Objectives-Nature –Scope - Need for and Importance - Features and Functions of Export Marketing – Steps involved in Exports.

### **UNIT - II (8 hrs)**

#### **International Trade Theory**

Classical Theory and Modern Theory of International Trade Differences between Internal Trade and International Trade - Trade Agreements.

### **UNIT - III (8 hrs)**

#### **Export Policy and Import Policy**

EXIM Policy – Salient Features – High Light of EXIM Policy –Limitation and Evaluation of EXIM Policy.

### **UNIT - IV (8 hrs)**

#### **Pricing For Exports**

Introduction -Pricing Decisions- Pricing Problems –Justification of Higher Export Price –Price Policy –Objectives –Price Strategies –Export Price in Relation to the Domestic Price.

### **UNIT - V (8hrs)**

#### **Institutions Engaged in Export Financial support**

EGCG – EXIM Bank – EPC- STC – HMTC- Problems faced by Exporters.

**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.A.S.Balagopal	Export Marketing	Himalaya Publishing House, New Delhi.	2010, Paperback
2.	Rathor. B.S.	Export Marketing	Himalaya Publishing House, New Delhi.	2014, Paperback

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Justin Paul	Export Import Management	Oxford	2013, 2 <sup>nd</sup> Edition.
2.	Shaoming Zou, Daekwan Kim and S. Tamer Cavusgil	Export Marketing Strategy: Tactics and Skills That Work	Business Expert Press	2009, Paperback

**WEB RESOURCES**

1. <http://www.preservearticles.com/2012022923907/what-are-the-objectives-purpose-and-functions-of-export>
2. <http://www.economicdiscussion.net/international-trade>

**PEDAGOGY**

Lecture, 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOS04**

**Study Component: SBEC: 4**

**Year/ Semester: III/V**

**Credits : 3**

**Hours/Weeks : 2**

**CONSUMER AWARENESS**

Category	CIA	ESE	T	Credit
CORE	25	75	45	3

**COURSE OBJECTIVES**

To enable the students understand to

- Provide knowledge on consumer rights
- Understand organizational structure of consumer protection council
- Understand Grievance Redressal mechanism under the Indian consumer protection law
- Enlighten the role of industry regulators in consumer protection
- Aware of misleading advertisements

**COURSE OUTCOME**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand about consumer rights	K1 & K2
CO2	Know about powers and composition of adjudicatory bodies	K2
CO3	Understood the grounds for filling complaint under law	K3
CO4	Identify the role of RBI, FSSAI and other regulators	K3
CO5	Aware of the role of National Consumer help line	K2 & K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## CONSUMER AWARENESS

### UNIT - I

(9 Hrs)

#### Conceptual Framework

Concept of Consumer- rights of consumers -Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practices.

### UNIT - II

(9 Hrs)

#### Organizational set-up under the Consumer Protection Act

Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction

### UNIT - III

(9 Hrs)

#### Grievance Redressal Mechanism under the Indian Consumer Protection Law

Who can file a complaint? Grounds for filing a complaint; Period of Limitation Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Appeal, frivolous and vexatious complaints; Offences and penalties.

### UNIT-IV

(9 Hrs)

#### Role of Industry Regulators in Consumer Protection

Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, FSSAI, Electricity Supply Electricity Regulatory Commission Real Estate Regulatory Authority

### UNIT - V

(9 Hrs)

#### Contemporary Issues in Consumer Affairs

Formation of consumer organizations and their role in consumer protection, Misleading Advertisements -National Consumer Helpline.

#### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Meenu Agarwal	Consumer Behaviour & Consumer protection in India	New Century Publications, New Delhi	2006
2.	Sherlakar SA	Trade Practices & Consumerism	Himalaya Publishing House, Bombay	1977

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Francis Cherunilam	Business Environment	Himalaya Publishing House, New Delhi	2000
2.	Jain, N.K	Consumer Protection-Law and Practice	Regal Publications, New Delhi	2008

**WEB RESOURCES****PEDAGOGY**

Lecture, 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC014**

**Study Component: Core: 14**

**Year/ Semester: III/VI**

**Credits : 5**

**Hours/Weeks : 4**

**GENERAL AND COOPERATIVE AUDIT**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the concept of general and cooperative audit
- To understand the methods of valuation of assets and liabilities
- To know the role of auditors in different types of cooperatives
- To analyse the concept of errors and frauds

**COURSE OUTCOME**

On successful completion of the course the students should have to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the basic concepts of general and cooperative audit.	K1 & K2
CO2	Acquire skill the valuation and verification of asset and liabilities.	K1, K2
CO3	Learn the Rights, Duties and Responsibilities of Cooperative Auditor.	K1, K2
CO4	Gain knowledge on conducting the Audit Programme for different types of cooperatives	K1, K2 & K3
CO5	Examine the various modes of Embezzlement and Frauds	K1, K2 & K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **GENERAL AND COOPERATIVE AUDIT**

### **UNIT - I**

**(15 Hrs)**

#### **Audit**

Definition, Scope, Objectives, Features and Advantages of Audit – Kinds of Audit - Procedure of Conducting Audit – Audit Programme, – Audit Note and Working Sheets – Duties and Responsibilities of an Auditor - Qualities of an Auditor.

### **UNIT - II**

**(15 Hrs)**

#### **Vouching and Routine Checking**

Steps in Vouching – Vouching of Receipts and Payments– Vouching of trading transactions, Petty Cash Book –Routine checking: Internal Check and Internal Control.

### **UNIT - III**

**(15 Hrs)**

#### **Verification and Valuation**

Meaning, Objectives – Verification and Valuation of various assets: Fixed Assets, Investments, Current Assets, Loans and Advances and Depreciation Methods, Reserves and Provisions– Verification and Valuation of Liabilities: Capital, Creditors, Bills Payable and Borrowings.

### **UNIT - IV**

**(15 Hrs)**

#### **Cooperative Audit**

Definition, Objectives, Need and Features of Cooperative Audit – Administrative Audit – Difference between General Audit and Cooperative Audit – Duties and Powers of Cooperative Auditor - Kinds of Cooperative Audit - Stages of Audit Work - Departmental set up for Cooperative Audit and set up for Dairy Cooperatives and Recent trends in the Cooperative Audit

### **UNIT - V**

**(15 Hrs)**

#### **Audit Report**

Meaning, Objectives, Content – Audit Classification - Preparation of Audit Memorandum and its Enclosures - Embezzlement and Frauds, Methods of Detection – Schedule of Defects, Rectification of Defects– Audit Classification and Compilation of Audit Report

## TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Y.K. Rao	Cooperative Accounting and Auditing	Mittal Publications	2013, 1 <sup>st</sup> Edition.
2.	Dinker Pagare	Principles & Practice of Auditing	S. Chand & Co	2013, 1 <sup>st</sup> Edition.

## REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ravinder & Sharma	Auditing, Principles & Practices	Sultan Chand & Sons, New Delhi.	2011, 1 <sup>st</sup> Edition.
2.	Kamal Gupta & Ashok Apora	Fundamentals of Auditing	Tata McGraw Hill Publishing Company Ltd, New Delhi.	2002, 7 <sup>th</sup> Edition.

## WEB RESOURCES

1. <http://www.sawarddawson.com.au/AAservices/commercial-audit>
2. <https://toughnickel.com/industries/Rights-and-Duties-of-Company-Auditor>
3. <http://www.accountingnotes.net/auditing/verification/valuation-and-verification-of-assets-and-liabilities-business-auditing/14846>
4. <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf>
5. <http://www.tn.gov.in/coopaudit/activities.htm>

## PEDAGOGY

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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC015**

**Study Component: Core: 15**

**Year/ Semester: III/VI**

**Credits : 5**

**Hours/Weeks : 5**

**THEORY AND PRACTICE OF BANKING**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the Evolution of Banking in India
- To acquire knowledge on different financial instruments by using the banking sector
- To Make use of clearing various financial instruments
- To facilitate the student by using various funds management in Banking sector
- To know the modern banking technology adopted in banking sectors.

**COURSE OUTCOME**

On successful completion of the course the students should have to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Origin, Development and functions of Banking and Banker.	K1 & K2
CO2	Analyse and Apply the Credit Instruments.	K1, K2 & K3
CO3	Apply of various E- Banking tools.	K1, K2 & K3
CO4	Analyse the procedures involved in lending Loans and Advances and the differential interest rates.	K1, K2 & K3
CO5	Understand Provisions related to Banking Regulation Act 1949 and RBI.	K1 & K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **THEORY AND PRACTICE OF BANKING**

### **UNIT - I**

**(15 Hrs)**

Meaning and Definitions of Banking – Classification of banks – Banking system – Banks and Economic development – Reasons for Nationalization of major commercial banks in India.

### **UNIT - II**

**(15 Hrs)**

Functions of Commercial Banks – Credit creation by Commercial Banks – Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): Venture Capital- Factoring services – e-Banking – BankNet - Mobile Banking – Net Banking - NEFT – RTGS (Recent Concepts) - Debit cards- **\*Credit cards – ATM services**

### **UNIT - III**

**(15 Hrs)**

Relationship between Banker and Customer - General and Special relationship – Special features of banker and Customer relationship – Bankers rights and obligations – Garnishee order

### **UNIT - IV**

**(15 Hrs)**

Opening of a new account – Formalities – Types of accounts – Savings account – Current account – Fixed deposit account, Recurring deposit account - Special types of customers – Minor – Lunatic –Joint stock companies – Joint accounts – Partnership accounts. Precautions to deal with Non- resident Indian accounts.

### **UNIT - V**

**(15 Hrs)**

Negotiable Instruments Act 1881: Characteristics of Cheques – Crossing of Cheques – Endorsement – Circumstances for dishonoring of Cheques – Paying Banker.

**\* Self Study .**

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	E. Gordon and Dr.K. Natarajan	Banking Theory And Practice	Himalaya Publishing House	2018, 1 <sup>st</sup> Edition.
2.	K.C. Shekhar & Lekshmy Shekha	Banking Theory and Practice	Vikas Publishing House	2013, 21 <sup>st</sup> Edition
3.	S.N.Maheswari	Banking Theory & Law and Practice Banking Theory & Law and Practice	Tata Mc graw Hill Education	2011

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kandasami K.P. Natarajan S. & Parameswaran	Banking Law and Practice	S. Chand	2010, 4 <sup>th</sup> Edition.
2.	Lekshmy Shekhar K C Shekhar	Banking Theory And Practice	Vikas Publishing House	2010, 20 <sup>th</sup> Edition.
3.	Dr.S.Gurusamy	Banking Theory Law and Practice	Himalaya Publication	2012

### WEB RESOURCES

1. <https://www.investopedia.com/articles/07/banking.asp>
2. <http://skpodder.co.in/pdf/u11-UNIT-4.pdf>
3. <https://www.wallstreetmojo.com/loans-vs-advances/>
4. <http://cofpindia.org/fppulse/2015/03/07/charging-of-securities/>
5. <http://www.economicdiscussion.net/banks/various-types-of-credit-instruments-explained/1895>
6. <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.PDF>

### 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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UC017**

**Study Component: Core: 17**

**Year/ Semester: III/VI**

**Credits : 5**

**Hours/Weeks : 5**

**INCOME TAX LAW AND PRACTICE**

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To understand the concept of Residential status
- To know various Heads of income for taxable.
- To impart knowledge about profit and loss of business or profession
- To understand the income from other sources for taxable
- To know the assessment of individual tax liability.

**COURSE OUTCOME**

On successful completion of the course the students should have to

CO NUMBER	CO Statement	Knowledge Level
CO1	Gain knowledge about the taxation.	K1
CO2	Computation of taxable income from various Heads of Income	K2 & K3
CO3	Practice of taxable income from Profits and loss of business or profession	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 WITH PROGRAMME OUTCOME**

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 PRACTICE**

### **UNIT – I (15 Hrs)**

#### **Provisions of the Income Tax 1961**

Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.

### **UNIT – II (15 Hrs)**

#### **Heads of Income**

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

### **UNIT – III (15 Hrs)**

#### **Profits & Loss of Business or Profession**

Meaning of Business or Profession -Computation of Profession of an Individual – Computation of Capital Gains (simple problem).

### **UNIT – IV**

#### **Income from Other Sources**

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

### **UNIT – V (15 Hrs)**

#### **Filing of Returns**

Assessment of individual income –Computation of Total Income-Tax Liability (simple problem).

**Note :** Problem 60 % Theory 40 %



**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.

**WEB RESOURCES**

1. [https://archive.india.gov.in/business/taxation/profit\\_gains.php](https://archive.india.gov.in/business/taxation/profit_gains.php)
2. <https://www.oecd-ilibrary.org/docserver/9789264218789-5-n.pdf?expires=1581571934&id=id&accname=guest&checksum=9035B750104D86F4AF1BE356AA2562A5>
3. <https://financialcontrol.in/income-from-other-sources/>

**PEDAGOGY**

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.**

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOP01**

**Study Component: Core Practical-1**

**Year/ Semester: II/III**

**Credits : 5**

**Hours/Weeks : 5**

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

Category	CIA	ESE	T	Credit
Core	25	75	75	5

**COURSE OBJECTIVES**

- To enable the students to gain practical knowledge on the functions of cooperative institutions through visiting various categories of cooperative from the primary to apex levels.

**COURSE OUTCOME**

**On successful completion of the course the students should have to**

CO Number	CO Statement	Knowledge Level
CO1	Gain practical knowledge on the working performance of various types of agricultural and non – agricultural cooperative societies.	K1
CO2	Understand the day to day administration, account maintenance and auditing of various cooperatives.	K1, K2
CO3	Know the working of various level and types of cooperative societies.	K2
CO4	Analyse the dynamics of various socio economic and political forces influencing on the working of the society	K3
CO5	Apply theoretical knowledge for solving practical problems of the cooperatives.	K3

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **METHOD OF TRAINING**

The training should be integrated with the teaching programme. A brief introduction by the Faculty-in-charge of training about the working of the society / department prior to the study visit should be provided to the students. The following procedure may be adopted in the Internship.

- Students are expected to maintain a Record of study and observation visit in which they shall record all information they have gathered during the visits to various institutions. This record is to be submitted to the Staff-in-charge on the next day of visit.

## **LIST OF COOPERATIVES / DEPARTMENTS FOR TRAINING**

### **I. Agricultural Credit (Any Two)**

1. Primary Agricultural Cooperative Credit Society/FSS/LAMPS
2. District Central Cooperative Bank.
3. Primary Cooperative agricultural and Rural Development Bank.

### **II. Non – Agricultural Credit (Any Two)**

1. Urban Cooperative Bank
2. Employees Cooperative Thrift and Credit society
3. Housing Cooperative Society

### **III. Agricultural Non-Credit (Any Two)**

1. Primary Cooperative Marketing Society
2. Consumer Cooperative Store
3. Processing Cooperatives
4. Milk producer's Cooperatives.
5. Agro Engineering Service Cooperatives

### **IV. Department (Any Two)**

1. Office of the Deputy Registrar of Cooperative
2. District Cooperative Audit office
3. Office of the Joint Registrar of Cooperative

### **Miscellaneous**

1. District Cooperative Union
2. Cooperative Printing Press
3. Industrial Service Cooperatives

## **V. ANY OTHER TYPE OF COOPERATIVE SOCIETIES OF VITAL IMPORTANCE IN THE AREA**

### **Procedure for Training**

1. A brief introduction by the Staff - in -charge of practical Training about the working of the Society / Institution / Department Prior to the study visit to the study.
2. In the society, brief, talk by chief executive / PRO / Manager / Secretary / Ass. Secretary. Office Bearers of President on the origin, development, general working and problems of the society.
3. Detailed study of the latest annual reports, audit reports and financial statements.
4. Detailed study of the bye – laws of the society.
5. Study of the main books maintained and other statement.
6. Discussion with the office bearers and members regarding the working problems, future plan, etc., in certain selected societies.
7. Records in the proper format are to be submitted to the Lecturer in charge on the next day of the study visit to the society.

### **Maintenance of Records**

Every student should maintain a practical Training Record for practical training and submit the same within 10 days after completion of the Training Programme for evaluation, to the Staff- in - charge of the Programme.

## **ASSESSMENT**

40 Marks are Awarded Internally, Rest of 60 marks are awarded by two examiners (one internal and the other external) appointed by Controller of Examinations.

### **A) Evaluation of Record (40 Marks)**

The practical training record students shall be evaluate on the basis of the following criteria

- i. Whether students attended as the entire institutional visit arranged without absent (10 marks)
- ii. Punctuality in submission of record notebook in the prescribed format (10 marks)
- iii. Collection and presentation of relevant data (sequence of ideas, clarity, tables, diagrams etc.) (12 marks)
- iv) Whether key problems have been identified, analyzed and addressed (10 marks)

**B) VIVA-Voce Exam (20 Marks)**

Each student has to be interviewed at least for about 10 minutes and marks shall be awarded to him/her on the basis of clarity of expressions, content of answers, table manners, practical knowledge gained.

**C) Continuous Internal Assessment (40 Marks)**

The Continuous Internal Assessment will be for a total of 40 marks, awarded by the Staff in charge on the basis of Attendance, Sincerity in Report Submission (08) and Adherence to Institutional Rules and Regulations (5), neatness of report (7), MCQ test (25)

**WEB RESOURCES**

1. <https://www.indiastat.com/cooperatives-data/104592/primary-non-agricultural-credit-societies/104602/stats.aspx>
2. <https://accountlearning.com/types-of-cooperative-societies-in-india/>
3. <https://data.gov.in/keywords/non-agricultural-credit-societies-1>

**PEDAGOGY**

Assignment, Field visit and Powerpoint Presentation

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOE02**

**Study Component: MBEC: 2 (Option -1)**

**Year/ Semester: III/VI**

**Credits : 4**

**Hours/Weeks : 5**

**PRINCIPLES OF MANAGEMENT**

Category	CIA	ESE	T	Credit
MBEC	25	75	60	4

**COURSE OBJECTIVES**

- To impart appropriate theories and concepts of management
- To know the functions of management
- To understand the effective discharge of managerial functions

**COURSE OUTCOME**

**On successful completion of the course the students should have to**

CO NUMBER	CO Statement	Knowledge Level
CO1	Gain knowledge about evolution of Management thought	K1
CO2	Enable to prepare a good planning and forecasting of the business activities.	K1 & K2
CO3	Applying the appropriate good management structure.	K1 & K2
CO4	Analyze the suitable human behavior and managerial motivational theories.	K2 & K3
CO5	Identify the tools and techniques of effective controlling system and coordination.	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **PRINCIPLES OF MANAGEMENT**

### **UNIT - I**

**(12 hours)**

Definition of Management – Management and Administration – **\*Nature and scope of Management** – Functions of Management – Contribution of F.W. Taylor, Henry Fayol and Peter F. Drucker.

### **UNIT - II**

**(12 hours)**

Planning – Meaning- Nature and importance of planning – Planning premises – Planning process - Methods and Types of plans – Decision-making – MBO – Business Process Re-engineering (BPR).

### **UNIT - III**

**(12 hours)**

Organization – Meaning, nature and importance – Process of Organization – Principles of sound organization – Organization structure – Span of Control - Organization chart – Departmentation – Delegation, Centralization and Decentralization – Authority Relationship - line, functional and staff.

### **UNIT – IV**

**(12 hours)**

Motivation – Need – Determinants of behaviour – Motivation Theories in Management - Maslow's theory of Motivation – Herzberg's theory - X, Y and Z theories – Expectancy theory Leadership: Types of leadership – Approaches to leadership.

### **UNIT - V**

**(12 hours)**

Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control

**\* Self Study**

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ramasamy.T	Principles of Management	Himalaya Publishing House, New Delhi	2018, 8 <sup>th</sup> Revised Edition.
2.	Mashal.B.S.	Principles of Management	Ane Books Pvt Ltd	2011, 1 <sup>st</sup> Edition.

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R	Principles of Management	Lakshmi Narain Agarwal	1997, 1 <sup>st</sup> Edition.
2.	Gupta.R.N	Principles of Management	S. Chand & Co. Ltd,	2015, 2 <sup>nd</sup> Revised Edition.

### WEB RESOURCES

1. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf)
2. [http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101\\_principles\\_of\\_management.pdf](http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_principles_of_management.pdf)
3. <http://www.yourarticlelibrary.com/management/controlling/essentials-of-an-effective-and-efficient-control-system>

### PEDAGOGY

Seminar, Assignment and Power point presentation, Group Discussion

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)



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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCOE02**

**Study Component: MBEC – 2 (Option -2)**

**Year/ Semester: III/VI**

**Credits : 4**

**Hours/Weeks : 5**

**OFFICE MANAGEMENT**

Category	CIA	ESE	T	Credit
Core	25	75	60	4

**COURSE OBJECTIVES**

- To understand the office management systems.
- To acquire knowledge about the record management in business organisation.
- To understand the various methods of filing system in an office.
- To know the office stationary and forms in an office
- To understand on Report writing in business correspondence

**COURSE OUTCOME**

On successful completion of the course the students should have to

CO NUMBER	CO Statement	Knowledge Level
CO1	Gained knowledge about the functions of office management.	K1
CO2	Enable to prepare the various records maintained by the business organization.	K1 & K2
CO3	Describe the arrangement of filing system in an office	K1 & K2
CO4	Apply and practices of stationary and forms in an organisation	K2 & K3
CO5	Draft office correspondence to the organization.	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **OFFICE MANAGEMENT**

### **UNIT - I**

#### **Office**

**(12 Hrs)**

Meaning of office – Functions – Importance – Elements

#### **Office Management**

Meaning, Definition and Elements and Principles of office management – Office manager and his functions.

### **UNIT – II**

**(12 Hrs)**

#### **Office Organisation**

Meaning – Objectives – Principles- Office Location – Principles of office location - Factors determining office location - office building – Office Layout – Open and Private Office.

### **UNIT – III**

**(12 Hrs)**

#### **Office systems and procedures**

Nature and Principles – Advantages and disadvantages - Flow of work - Centralization and decentralization of office services- Department of office – departments of a modern office.

### **UNIT – IV**

**(12 Hrs)**

#### **Office Machines and Equipments**

Objects of mechanism –Types of office machines- Office forms – Forms designing and control- Records Management –Filing – essentials of a good filing system – classification and arrangement of files –methods of filing – indexing – types – selection of suitable indexing system.

### **UNIT – V**

**(12 Hrs)**

#### **Office Communication**

Process, types, essentials and barriers of office communication- Office correspondence – Mail service – Facilities for mail services – handling incoming and outgoing mails – mechanizing mails services- Report writing – Types of reports.

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.K.Chopra	Office Management	Himalaya Publishing House	2005
2.	Dr.Kathiresan and Dr.Radha	Office Management	Prasanna Publishers.	2006
3.	Dr.T.Ramsamy	Office Management	Golden Book Publishing House	2012

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	I.M.Saha	Modern Office Management	Kitab Mahal Publishers	2012
2.	Leffingwell and Robinson	Text Book of Office Management	Tata McGraw Hill Publishing Company Ltd.	2013

### WEB RESOURCES

1. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf)
2. [http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101\\_principles\\_of\\_management.pdf](http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_principles_of_management.pdf)
3. <http://www.yourarticlelibrary.com/management/controlling/essentials-of-an-effective-and-efficient-control-system>

### PEDAGOGY

Seminar, Assignment and Power point presentation, Group Discussion

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UCOS05**

**Study Component: SBEC: 4**

**Year/ Semester: III/VI**

**Credits : 3**

**Hours/Weeks : 3**

**ENTREPRENEURSHIP DEVELOPMENT**

Category	CIA	ESE	T	Credit
SBEC	25	75	45	3

**COURSE OBJECTIVES**

- To enable the students to learn the concept of entrepreneurship and develop necessary skills to become a successful entrepreneurs.
- To widen the knowledge on scope of entrepreneurship
- To analyze about the various institutions involved in entrepreneurial development.

**COURSE OUTCOME**

On successful completion of the course the students should have to

COs	CO Statement	Knowledge Level
CO1	Understand the concept, qualities and characteristics of entrepreneurship	K1
CO2	Assess entrepreneurial opportunities and generate ideas of entrepreneurship	K1 & K2
CO3	Carry out feasibility studies and make detailed project report	K3
CO4	Examine the roles and functions of different promotional agencies	K2 & K3
CO5	Analyse various policies and programmes of the government for entrepreneurship development.	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## ENTREPRENEURSHIP DEVELOPMENT

### UNIT - I

(6 hrs)

**Concept of entrepreneurship** Definition Nature and characteristics of entrepreneurship – function and types of entrepreneurs – Distinction between entrepreneurs and managers – **\*Role of entrepreneurship in economic development.** Women entrepreneurs – Growth – Problems.

### UNIT - II

(6 hrs)

**Project identification** –Selection of the product – Project formulation -Evaluation – Feasibility analysis - Project Report.

### UNIT - III

(6 hrs)

**Institutional services to Entrepreneur** – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC and KVIC

### UNIT – IV

(6 hrs)

**Institutional finance to entrepreneurs**-IFCI, SFC, IDBI, TIIC, SIDCs, UTI, SIPCOT – SIDBI - Venture capital. Project Formulation: Project Identification, Evaluation, Feasibility Analysis, Project Report.

### UNIT – V

(6 hrs)

**Incentives and subsidies**- Subsidy for marketing and Transport- Seed capital assistance - Taxation benefit to SSI -Role of entrepreneur in export promotion and import substitution- Recent Government schemes to promote micro and small entrepreneurs.

**\* Self Study**

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Saravanel. P	Entrepreneurial Development, Principles, Policies and Programmes	Ess Pee Kay Publishing House, Chennai	1997
2.	Ramachandran.K	Entrepreneurial Development	New Delhi: Tata McGraw Hill Education Pvt., Ltd.	2013
3.	Gupta .C.B & Srinivasan .N.P.	Entrepreneurial Development,	New Delhi: Sultan Chand & Sons.	2014

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Vasant Desai.	The Dynamics of Entrepreneurial Development and Management	New Delhi: Himalaya Publishing House.	2011
2.	Khanka .S.S.	Entrepreneurial Development	New Delhi: Sultan Chand & Sons.	2013
3.	Donald F.Kuratako	Entrepreneurship Theory and Practice	Ceneage Learning	9 <sup>th</sup> Edition. 2014

### WEB RESOURCES

1. <http://www.economicsdiscussion.net/entrepreneurs/top-5-functions-of-an-entrepreneur-functions-entrepreneurs>
2. [http://www.dcmsme.gov.in/ssiindia/defination\\_msme.html](http://www.dcmsme.gov.in/ssiindia/defination_msme.html)
3. <https://www.revolvy.com/page/State-Industries-Promotion-Corporation-of-Tamil-Nadu>

### PEDAGOGY

Assignment and Power point presentation, Group Discussion

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-operation)**

**Subject Code : 21UCON01**

**Study Component: NMEC: 1**

**Year/ Semester: II/III**

**Credits : 3**

**Hours/Weeks : 5**

**FUNDAMENTALS OF COOPERATION**

**COURSE OBJECTIVES**

- To know basic concepts, values and benefits of cooperation
- To understand the principles and philosophy of cooperation
- To understand the various schools of cooperative thoughts
- To distinguish cooperatives from other economic organizations
- To inculcate the need and importance of cooperative extension, education and its training

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize with the history, values of cooperation	K1
CO2	Comprehend evolution and reformulation of cooperative principles	K2
CO3	Understand the contributions of cooperators in the field of cooperation	K1&k2
CO4	Analyze the key differences between cooperatives and other economic systems and its benefits	K1, K2
CO5	Gain knowledge and develop skill among students to run a cooperative society.	K2

**MAPPING WITH PROGRAMME OUTCOMES**

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

S - Strong; M - Medium; L- Low

# **FUNDAMENTALS OF COOPERATION**

## **UNIT I**

### **Cooperation**

Concept, Features, Benefits - Cooperative Principles: Meaning, Evolution, Rochadale Principles - ICA Cooperative Identity Statement 1995: Definition, Vision, Mission, Values and Principles.

## **UNIT II**

### **Cooperative Banking**

Short and Medium Term and Long Term Credit – Constitution and Functions of PACS, DCCB, SCB, PARDB and SARDB – Constitution and Functions of Urban Cooperative Banks.

## **UNIT III**

### **Service Cooperatives**

Structure, Constitution and Functions of Marketing Cooperatives - Consumer Cooperatives - Dairy Cooperatives.

## **UNIT IV**

### **Organisational set-up for cooperative management**

Pyramidal Structure – General Body, Board of Directors and President – Powers, Duties and Responsibilities - Special Officer-Administrative Set up of a Cooperative Institution.

## **UNIT V**

### **Cooperative Education and Training**

Cooperative Education and Training, Need and Importance – Arrangements for Cooperative Education and Training in India.



**TEXT BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8 <sup>th</sup> Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1 <sup>st</sup> Edition.

**REFERENCE BOOKS**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 <sup>th</sup> Revised Edition.
2.	Krishnaswamy O.R. & Kulandaiswamy V.	Cooperation Concept and Theory	Arudra Academy, Coimbatore	2000, 1 <sup>st</sup> Edition.

**WEB RESOURCES**

<https://www.slvrec.com/content/7-cooperative-principles>

[www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf](http://www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf)

[http://www.chennaidtcoopunion.com/Administrative\\_Setup4.html](http://www.chennaidtcoopunion.com/Administrative_Setup4.html)

**ASSIGNMENTS**

The students should submit atleast 3 assignments for each course.

**Group Tasks (if any)**

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UC0N02**

**Study Component: NMEC: 2**

**Year/ Semester: III/VI**

**Credits : 2**

**Hours/Weeks : 6**

**COOPERATIVE FINANCE AND BANKING**

Category	CIA	ESE	T	Credit
NMEC	25	75	30	2

**COURSE OBJECTIVES**

- To make the students understand the basic agricultural and non-agricultural cooperative credit system in India

**COURSE OUTCOME**

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Origin and Development of Credit Movement in India	K1
CO2	Understand the constitution and functions of PACS	K2
CO3	Understand the constitution and functions of DCCB	K2
CO4	Understand the constitution and functions of PCARDB and SCARDB	K2
CO5	Understand the constitution and functions of non agricultural cooperative credit system	K2

**MAPPING WITH PROGRAMME OUTCOME**

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

S- Strong; M-Medium; L-Low

## **COOPERATIVE FINANCE AND BANKING**

### **UNIT I**

#### **Origin and Development of Credit Movement in India**

Cooperative Credit- Classification of Cooperatives as Agriculture and Non- Agricultural- Cooperatives Credit / Banking Structure: S.T., M.T., & L.T., Principles of Good Credit System.

### **UNIT II**

#### **Primary agricultural cooperative bank(PACS)**

Constitution and Working, Crop Loan, Re-organisation of PACS., S.T. Loan policy and Procedure, Linking of Credit with Marketing- M.T. Credit: Purpose and Security.NFS lending & Micro Credit, Overdues and Recovery Management .

### **UNIT III**

#### **District Central Cooperative Bank(DCCB)**

Constitution and Working- Mobilisation of Deposits- Lending Operations- Overdues and NPA, Problems and Suggestions

#### **State Cooperative Bank(SCB)**

Constitution and Working- Functioning of National Federation of State Cooperative Banks. Core Banking Solution, Development Action Plan.

### **UNIT IV**

#### **Primary and State Cooperative Agricultural and Rural Development Bank (PCARDB& SCARDB)**

Need for a Separate Agency to provide L.T. Credit- Constitution and Working of Primary and State Cooperative Agricultural and Rural Development Bank-Debentures: Types, Procedures, Problems and Sinking Fund-National federation

### **UNIT V**

#### **Urban Cooperative Bank(UCB)**

Constitution and Functions of UCB- Employees Cooperative Credit Societies- NABARD and RBI, Banking Regulation Act as Applicable to Cooperative Societies.

### TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 <sup>th</sup> Edition
2.	Hajela T.N.,	Cooperation: Principles, Problems and Practice	New Delhi: Konark Publishers.	1999

### REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Bedi R.D	Theory, History and Principles of Cooperation	R. Lall Book Depot	2000, 1 <sup>st</sup> Edition.
2.	Mathur B .S	Cooperation in India	Sahitya Bhawan	1999, 3 <sup>rd</sup> Edition.
3.	Nakkiran and John Winfred	Cooperative Banking in India	Rainbow Publications	1988, 1 <sup>st</sup> Edition.

### WEB RESOURCES

<http://co-operative.ozg.in/2012/07/types-function-of-cooperative-banks-in.html>

<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>

1. <https://www.bayt.com/en/specialties/q/146829/what-are-good-principles-of-lending/>

### PEDAGOGY

Lecture, Quiz, Seminar

### ASSIGNMENTS

The students should submit atleast 3 assignments for each course.

### Group Tasks (if any)

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

**For candidates admitted from academic year 2021-2022 onwards**

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

**Programme : B.Com. (Co-Operation)**

**Subject Code : 21UC0N02**

**Study Component: Extn**

**Year/ Semester: III/VI**

**Credits : 0**

**Hours/Weeks :**

**EXTENSION ACTIVITIES**

**(No Credit)**

**It includes**

- NSS/ NCC/ YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon Club (RRC)
- Women Empowerment Cell (WEC)
- Other Extra-curricular activities

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the semester examinations.

- 20% of marks for Regularity of **attendance**.
- 60% of marks for **Active Participation** in Classes/Camps/Games/special Camps/programmes in the college/ District/ State/ University activities.
- 10% of marks for **Exemplary awards/Certificates/Prizes**.
- 10% of marks for **Other Social components** such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

## QUESTION PAPER PATTERN UNDER OBE

### COMPONENTS OF CIA MARKS

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

### CUMULATIVE INTERNAL ASSESSMENT (CIA)

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

### MODEL AND END SEMESTER EXAMINATION

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	$15 \times 1 = 15$	75
Understand (K2)	B	Either / Or	$5 \times 2 = 10$	
Understand (K2), Apply (K3)	C	Open Choice (5 out of 8)	$5 \times 10 = 50$	

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

**(CORE, ALLIED, SBEC, NMEC, VBEC AND EVS)**

**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 TRAINING**

40 Marks Internal + 60 Marks External = 100 Marks

**(REPORT +VIVA – VOCE)**