

PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM – 636 011



DEGREE OF MASTER OF COMMERCE (COOPERATION)

(UNDER CHOICE BASED CREDIT SYSTEM)

CURRICULUM

FOR

M.COM. (COOPERATION)

(SEMESTER PATTERN)

**(For Candidates admitted in the Colleges affiliated to Periyar University with
effect from 2023-2024 onwards)**

REGULATIONS

1. ELIGIBILITY FOR ADMISSION TO THE M.COM COOPERATION

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

2. DURATION OF THE COURSE

The M. Com. (Cooperation) Degree course shall consist of two academic years divided into four semesters. Each semester consists of 90 working days.

3. THE CBCS SYSTEM

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

4. SUBJECTS OF STUDY

The total number of subjects of study will be 26 including one project for 100 marks. The project Report must be submitted through the Supervisor.

5. INTERNSHIP (2 CREDITS)

It is offered during III semester under part – II with effect from 2023-2024 onwards. Internship be carried on during Summer Vacation of II semester. The credits shall be awarded in semester III Statement of Marks.

6. EXAMINATIONS

The examination shall be for three hours duration to each paper at the end of each semester. The candidates failing in any subject (s) will be permitted to re-appear for the failed subject(s) in the subsequent examinations. The evaluation of the Dissertation work will be done during fourth semester. The report will be evaluated [60 marks] and viva-voce [40 marks] .

The examination consists of Internal Assessment (IA) and Semester Examinations (ESE) .

7. PASSING MINIMUM

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

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

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

Distribution of marks for ESE (Theory Courses)

INTERNAL (25)	EXTERNAL (75)	Overall Passing Minimum for total marks (Internal + External)	Total Marks
Passing Minimum for internal alone	Passing Minimum for external alone		
0	40	50	100

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

Distribution of Internal marks for Theory Courses

S.No.	Components	Total Marks
1.	Tests	10
2.	Assignments (3 Nos.) + seminar (5+5)	10
3.	Attendance	5
	Total CIA Marks	25

Distribution of Internal Marks for Attendance

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

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

Passing minimum marks for the practical courses (Practical Courses)

INTERNAL (25)	EXTERNAL (75)	Overall Passing Minimum for total marks (Internal + External)	Total Marks
Passing Minimum for internal alone	Passing Minimum for external alone		
10	40	50	100

The following table depicts the distribution of internal marks for the Continuous Internal Assessment for UG practical courses.

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
	Total Marks	40

9. Grading

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

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

CUMULATIVE GRADE POINT AVERAGE [CGPA]

Sum of the multiplication of grade points by the credits of the entire programme under each part
 CGPA= -----
 Sum of the credits of the courses of the entire programme under each part

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

Conversion of Marks to Grade Points and Letter Grade

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
0-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

Classification of Successful candidates

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

10. EVALUATION

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

11. 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 4 semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

ii. Has successfully completed the prescribed Internship/ Institutional Training as evidenced by certificate issued by the Principal of the College/Head of the Department.

12. 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.

13. Maximum duration for the completion of the programme

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

14. Commencement of the regulations

These regulations shall take effect to the students those who are admitted from the academic year 2023-24 and thereafter.

DEPARTMENT OF COMMERCE (COOPERATION)

VISION OF THE DEPARTMENT

- ❖ Mould the students to be responsible citizens in the society by enhancing the spirit of brotherhood and 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 graduates and Entrepreneurs for the upliftment of the society at large
- ❖ To promote, protect and strengthen the cooperative movement through Vibrant cooperators vibrate for the sustainable development

M.COM - COOPERATION

The M.Com., Cooperation Post Graduate Degree program, focuses on areas relating to cooperation like Cooperation management and administration, Cooperative credit and banking, Cooperative accounts and audit, rural development and marketing, agricultural marketing, Cooperative laws non-credit Cooperatives, etc., aiming to provide strong foundation in all aspects of Cooperation. Other courses related to finance, management, accounting, banking, insurance, taxation, research, entrepreneurship and human relations add additional flavour to provide learners with wholesome knowledge about business and Cooperation.

Mandatory internship and project work ensure industrial exposure and research experience to the students and thereby enhancing employability and research skills of learners.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM CO OPERATION
Programme Code	23PCO
Duration	PG - Two Years
Programme Outcomes (POs)	<p>P01: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>P02: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>P03: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>P04: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p> <p>P05: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.</p> <p>P06: Employability Skill Inculcate contemporary business practices to enhance employability skills</p>

	<p>in the competitive environment.</p> <p>P07: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>P08: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>P0 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>P0 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

METHODS OF ASSESSMENT	
Remembering (K1)	<p>The lowest level of questions require student store call information from the course content</p> <p>Knowledge questions usually require students to identify information in the textbook.</p>
Understanding (K2)	<p>Understanding of fact and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</p> <p>The questions go beyond simple recall and require students to combine data together</p>
Application (K3)	<p>Students have to solve problems by using or applying a concept learned in the classroom.</p> <p>Students must use their knowledge to determine a exact response.</p>
Analyze (K4)	<p>Analyzing the question is one that asks the students to breakdown something into its component parts.</p> <p>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</p>
Evaluate (K5)	<p>Evaluation requires an individual to make judgment on something.</p> <p>Questions to be asked to judge the value of an idea, a character, a work of art or a solution to a problem.</p> <p>Students are engaged in decision-making and problem-solving.</p> <p>Evaluation questions do not have single right answers.</p>
Create (K6)	<p>The questions of this category challenge students to get engaged in creative and original thinking.</p> <p>Developing original ideas and problem solving skills</p>

**PROGRAMME OUTCOMES (PO) –
PROGRAMME SPECIFIC OUTCOMES (PSO)
MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	P01	P02	P03	P04	P05
PS01	3	3	3	3	3
PS02	3	3	3	3	3
PS03	3	3	3	3	3
PS04	3	3	3	3	3
PS05	3	3	3	3	3

Level of Correlation between PO's and PSO's

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Credit Distribution for PG Programme

Core – Papers (5 credits)	09 x 5 = 45
Core – Papers (4 credits)	03 x 4 = 12
Elective (Generic / Discipline Centric)	6 x 3 = 18
Skill Enhancement Course	3 x 2 = 6
Internship/ Industrial Activity	1 x 2 = 2
Project Viva- Voce	1 x 7 = 7
Extension Activity	1 x 1 = 1
Human Rights	<u>1 x 1 = 1</u>
Total Credits	<u>92</u>

PERIYAR UNIVERSITY, SALEM – 636 011.

For candidates admitted from the academic year 2023-2024 onwards

Under New Choice Based Credit System (CBCS)

Scheme of Examinations from the Academic Year 2023 - 2024

Credit Distribution as per the TANSCHHE Norms

	Component	Credits per Semester				Total
		Sem I	Sem II	Sem III	Sem IV	
Part I	Part I – Core Theory	14	14	19	10	57
	Part I Project	-	-	-	7	7
Part II	(i) Elective Discipline – Centric/ Generic Skill	6	6	3	3	18
	(ii) Soft Skill (SEC)	-	2	2	2	6
	(iii) Summer Internship / Industrial Training	-	-	2	-	2
	(iv) Human Rights	-	1			2
Part III	Extension Activity	-	-	-	1	1
	Total credits	20	23	26	23	92

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For candidates admitted from the academic year 2023-2024 onwards

Under New Choice Based Credit System (CBCS)

DEPARTMENT OF COOPERATION

Scheme for M.Com. (Cooperation) Programme

Part	Study Component	Semester	Courses	Credit	Total Credits	Marks	Total Marks
Part I	Core Course – Theory	I,II,III and IV	12	5,4	57	100	1200
	Project with Viva-Voce	IV	1	7	7	100	100
	Elective (Discipline centric)	I,II, III and IV	6	3	18	100	600
	Skill Enhancement	IV	1	2	2	100	100
	NME	II, III	2	2	4	100	200
	Internship	III	1	2	2		
	Human Rights	II	1	1	1		
Part II	Extension Activity	IV	1	1	1		
	TOTAL		25		92		2200

Credit Distribution for PG Programme in Commerce
M.Com. (Cooperation)
Courses of Study and Scheme of Evaluations
(From the Academic Year 2023-24 under CBCS and OBE Pattern)
FIRST YEAR
SEMESTER I

	Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
Part I	23PCOCT01	Core I	Business Finance	5	7	25	75	100
	23PCOCT02	Core II	Digital Marketing	5	7	25	75	100
	23PCOCT03	Core III	Banking and Insurance	4	6	25	75	100
	23PCOME01 23PCOME02	Elective I Discipline Centric	A- Cooperation – Concept, Theory and Practice B - Rural Development	3	5	25	75	100
	23PCOME03 23PCOME04	Generic Elective II	A - Cooperative Credit and Banking B - Rural and Agricultural Marketing	3	5	25	75	100
			Total	20	30			500

SEMESTER II

	Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
Part I	23PCOCT04	Core IV	Strategic Cost Management	5	6	25	75	100
	23PCOCT05	Core V	Corporate Accounting	5	6	25	75	100
	23PCOCT06	Core VI	Setting up of Business Entities	4	6	25	75	100
	23PCOME05 23PCOME06	Elective III Discipline Centric	A - Cooperative Law and Allied Laws B - Agricultural Marketing and Cooperatives	3	4	25	75	100
	23PCOME07 23PCOME08	Generic Elective IV	A – Non-credit Cooperatives B - International Financial Management	3	4	25	75	100
	23PCONE02	SEC (NME –I)	Cyber Security	2	4	25	75	100
			Human Rights	1	2	25	75	100
			Total	23	32			700

C – Credits

I – Internal Marks

E – External Marks

NME – Non-Major Elective

HPW – Hours Per Week

SEC - Skill Enhancement Course

SECOND YEAR

SEMESTER III

	Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
Part I	23PCOCT07	Core VII	Taxation	5	6	25	75	100
	23PCOCT08	Core VIII	Research Methodology	5	6	25	75	100
	23PCOCT09	Core IX	Computer Applications in Business	5	6	25	75	100
		Core X	Core Industry Module / International Business	4	6	25	75	100
	23PCOME09	Elective V	A - Cooperative training: Visit to cooperative institutions	3	3	40	60	100
	23PCOME10		B - Marketing of Services					
	23PCONE03	SEC - II	Business Communication	2	3	25	75	100
			Internship/Industrial Activity	2	-			
			Total	26	30			600

SEMESTER IV

	Course Code	Study Component	Course	C	HPW	I	E	Total
Part I	23PCOCT10	Core XI	Corporate and Economic Laws	5	6	25	75	100
	23PCOCT11	Core XII	Human Resource Analytics	5	6	25	75	100
	23PCOCP01	Core	Project with Viva - Voce	7	10	40	60	100
	23PCOME07	Elective VI	A-Strategic cooperative management	3	4	25	75	100
	23PCOME08		B - Business Ethics and Corporate Sustainability					
	23PCONE04	SEC – III Professional Competency Skill	Entrepreneurship Development	2	4	25	75	100
Part II			Extension Activity	1	-			
			Total	23	30			500
		Overall Total Credits (Semester I to IV)		92				2300

C – Credits

NME – Non-Major Elective

I – Internal Marks

HPW – Hours Per Week

E – External Marks

SEC - Skill Enhancement Course

M.Com. (Cooperation)**First Year****Core I****Semester I****BUSINESS FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT01	BUSINESS FINANCE		7	-	-	-	5	7	25	75	100

	Learning Objectives
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High - 3**Medium - 2****Low - 1**

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time value of money	
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	
UNIT II	(18 hrs)
Risk Management	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk	
UNIT III	(18 hrs)
Startup Financing and Leasing	
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	
UNIT IV	(18 hrs)
Cash, Receivable and Inventory Management	
Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	
UNIT V	(18 hrs)
Multi National Capital Budgeting	
Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	

Books for study:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

M.Com. (Cooperation)**First Year****Core – II****Semester I****DIGITAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT02	DIGITAL MARKETING		7	-	-	-	5	7	25	75	100

	Learning Objectives
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Outcomes:**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to Digital Marketing	
Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing – Opportunities for digital marketing professionals.	
UNIT II	(18 hrs)
Online marketing mix	
Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	
UNIT III	(18 hrs)
Digital media channels	
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels.	
UNIT IV	(18 hrs)
Online consumer behavior	
Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders	

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

M.Com. (Cooperation)**First Year****Core – III****Semester I****BANKING AND INSURANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT03	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Outcomes:**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3
	High – 3		Medium – 2		Low – 1				

Course Units

UNIT I	(18 hrs)
Introduction to Banking	
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking - Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT, NACH, UPI and IMPS.	
UNIT II	(18 hrs)
Contemporary Developments in Banking	
Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
UNIT III	(18 hrs)
Indian Insurance Market	
History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
UNIT IV	(18 hrs)
Customer Services in Insurance	
Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management	
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

M.Com. (Cooperation)**First Year****Elective –I A****Semester I****COOPERATION – CONCEPT AND THEORY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME01	COOPERATION – THEORY AND PRACTICE		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To understand the basic concept of cooperation and the emergence of cooperative movement in India
2	To recognize different models of cooperatives and principles of cooperation
3	To familiarize with the committees and commission relating to cooperative movement in India
4	To understand the role of government in the growth of cooperatives and the problems faced by them
5	To understand the latest trends and development in cooperatives

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarize the concept and evolution of cooperative movement in India and the benefits of cooperation	K2
CO 2	Construct the different cooperative models, new generation cooperatives and cooperatives values.	K3
CO 3	Examine the committees and commissions governing the emergence and growth of cooperative movement.	K4
CO 4	Appraise the role of government in cooperatives, schemes and policy formulation relating to functioning of cooperatives and challenges faced by them	K5
CO 5	Analyse the recent trends in cooperatives, digitalization of cooperatives and conversion of cooperatives into multipurpose cooperatives	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	1	3	1	1	3	1	1	3
CO 2	1	1	3	2	1	3	1	1	3
CO 3	1	2	2	3	1	2	1	1	2
CO 4	3	3	2	3	1	2	2	3	2
CO 5	1	2	1	3	3	3	3	2	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Introduction to Cooperation	
Cooperation: Meaning and definition – Evolution of cooperatives – Rochdale Pioneers – Contributions of Robert Owen, Charles Fourier – Gandhiji's Views on Cooperation – Nehuriji's Views on Cooperation- Cooperative Movement in India and abroad – Benefits of Cooperation.	
UNIT II	(12 hrs)
Models and Values of Cooperation	
Cooperative Models – Federal Vs Unitary, Limited Vs Unlimited Viability, New Generation Cooperatives – Statement of Cooperative Identity 1995 – Reformulated Principles of Cooperation – Cooperative Values – Self-Help, Mutual Help, Equality and Solidarity.	
UNIT III	(12 hrs)
Cooperative Committees and Commission	
Committees and commission – All India Rural Credit Survey Committee, 1954 – CRAFTICARD, 1981 – Vaidyanathan Committee Reforms-Taskforce on Short-Term Cooperative Credit Structure (STCCS), 2004 – Report of High-Power Committee on Cooperatives, 2009.	
UNIT IV	(12 hrs)
Role of Government and Policy formulation for Cooperatives	
Role of government in cooperatives – Government Budget and Taxation – Components and Implications for Economy – Institutional Aid and Subsidy to Cooperatives – Schemes and Policy Formulation and Implementation – Cooperatives and Five-year plans – Problems and Challenges faced by Cooperatives.	
UNIT V	(12 hrs)
Recent Developments in Cooperatives	
Latest trends in Cooperatives – Farmers Producers Organisation – Fintech – Agro Processing Small Finance and Payment Banks – Implications for Cooperatives – Formation of new Cooperation Ministry by Government of India – Digitalisation of Cooperatives – Conversion of Cooperatives into Multipurpose Cooperatives.	

Books for study:

1. Hajela T.N, "Cooperation - Principles, Problems and Practice", Konark Publisher, New Delhi.
2. Hajela T.N, (2016) "Cooperation - Principles, Problems and Practice" 8th Edition, Ane Books Pvt Ltd, New Delhi
3. Krishnaswami. O.R and Kulandaisamy V, "Cooperation: Concept and Theory", Arudra Academy, Coimbatore.
4. Saradha V, (2017), "The Theory of Co-operation", Himalaya Publishing House, Mumbai

Books for reference:

1. Bedi R.D., "History and Practice of Cooperation", International Publishing House, Meerut.
2. Mathur B.S (2015), "Cooperation in India", Sahitya Bhavan, Agra
3. Krishnaswami. O.R. "Fundamentals of Cooperation", S. Chand, New Delhi

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1. <https://www.drishtiias.com/pdf/1629176840-cooperative-movement-in-india.pdf>
2. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951-DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF>
3. <http://www.socialresearchfoundation.com/upoadreserchpapers/5/274/1909121156301st%20mohd%20arif.pdf>

M.Com. (Cooperation)**First Year****Elective – I B****Semester I****RURAL DEVELOPMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
239COME02	RURAL DEVELOPMENT		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To understand rural development management practices
2	To evaluate planning and management initiatives of corporate and NGOs towards rural development
3	To appraise the basic infrastructure of rural economy initiatives by the government
4	To acquaint students with the Rural management system in India over the years
5	To identify the current potential threats to rural development initiatives

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Interpret the need for an inclusive and sustainable rural economy	K2
CO 2	Appraise rural development programmes	K5
CO 3	Develop ideas for public private partnerships for development of rural infrastructure	K3
CO 4	Outline rural management programmes by adapting inputs from the Panchayat system	K2
CO 5	Explain mitigating effects of climate change on the rural areas	K2

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	1	3	1	1	3	1	1	3
CO 2	1	1	3	2	1	3	1	1	3
CO 3	1	2	2	3	1	2	1	1	2
CO 4	3	3	2	3	1	2	2	3	2
CO 5	1	2	1	3	3	3	3	2	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Rural Development	
Rural Development – Concept, Philosophy, Principles, Policies and Programmes and Organisations – Rural development Management Practices – Rural Society and Polity – Rural Livelihood Systems – Poverty and Unemployment Eradication Programmes – Need for Inclusive and Sustainable Development.	
UNIT II	(12 hrs)
Planning and Management of Rural Development Programmes	
Planning and Management of Rural Development Programmes – Approaches to Rural Development Rural Development Programmes of Government, NGOs, and CSR Initiatives of Corporate Sector. Social Forestry – Wasteland and Dryland Development. Participatory Rural Appraisal (PRA) – Concept, Types and Techniques – Cluster Approach.	
UNIT III	(12 hrs)
Basic Services and Infrastructure for Rural Development	
Basic Services and Infrastructure for Rural Development – Access & Utilization of Services - Education, Health, Water, Sanitation, Transport, Energy, Communication and Housing – Transparency and Accountability in Public Service Delivery System – Public Private Partnership (PPP).	
UNIT IV	(12 hrs)
Role of Panchayat Raj Institutions in the Development of Rural Economy	
Rural Management - Panchayat Raj System: Concept and Structure – Public Policy & Management - Role of Panchayat Raj Institutions in the Development of Rural Economy – Important Provisions of Panchayat Raj Act - 73rd Constitutional Amendment Act 1992.	
UNIT V	(12 hrs)
Latest Issues in Rural Development	
Latest Issues in Rural Development: Climate Change and Biodiversity – Non-Conventional Energy Sustainable development – Risk Management – Reduce – Recycle and Reuse.	

Books for study:

1. Gupta K.R., (2004), "Rural Development in India", Atlantic Publishers and Distributors, Chennai.
2. Azeez Abdul N.P, (2016), "Rural Development in India: Policies and Programmes", Kalpaz Publications, New Delhi
3. Chatterjee & Shankar, (2015) "Rural Development Programmes in India", OM Publications, Chennai.

Books for reference:

1. Sujit Kumar Paul, (2015) "Rural Development, Concept and Approaches, Concept Publishing", New Delhi
2. Katar Singh & Shisodia AL, (2016) "Rural Development, Principles, Policies and Management", SAGE Publications India Private Limited, New Delhi

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1. https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf
2. [https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-\(Amendment\)-15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf)
3. [https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20\(AACS\)](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS))

M.Com. (Cooperation)**First Year****Elective –II A****Semester I****COOPERATIVE CREDIT AND BANKING**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME03	COOPERATIVE CREDIT AND BANKING		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To enable students to understand different types of credit facilities available for operation and functioning of cooperatives
2	To enable students to get knowledge with respect to long term credit facilities available and the workings and functions of Urban Cooperative Banks
3	To make the students understand the concept of Social and Development Banking and management of risks in cooperatives
4	To familiarize students with the provisions of the Banking Regulation Act 1949, negotiable Instruments Act 1881, Prevention of Anti- Money Laundering Act, 2002 and SARFAESI
5	To enable the students to understand the latest trends in cooperative banking

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Analyze the basic credit structure of cooperatives in India.	K4
CO 2	Evaluate long term cooperative credit facilities and the functioning of National Federations.	K5
CO 3	Examine the concept and development of social and development banking.	K4
CO 4	Outline the provisions of various legal Acts applicable to the working and functioning of cooperatives	K2
CO 5	Examine the recent trends and development in cooperative banking	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	1	3	1	1	2
CO2	2	3	2	3	1	1	1	1	2
CO3	2	2	3	2	1	3	1	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	2	2	3	3	3	3	2	1	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Credit Structure of Cooperatives	
Classification of Cooperative Credit Structure– Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi-Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit.	
UNIT II	(12 hrs)
Long -term Agriculture Credit and Urban Cooperative Banks	
Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) – Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB.	
UNIT III	(12 hrs)
Funds Management- Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR).	
UNIT IV	(12 hrs)
Statutory Regulations Governing Cooperative Sector	
Banking Regulation Act, 1949 – Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences and Punishment – Attachment of Property – Adjudication –Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI).	
UNIT V	(12 hrs)
Recent Developments in Cooperative Banking	
Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation.	

Books for study:

1. Indian Institute of Banking and Finance, (2017), “Cooperative Banking-Principles, Laws and Practice”, Macmillan Publications, Noida (UP).
2. Abdul Kuddus K A& Zakir Hussain A K (2010), “Cooperative Credit and Banking”, Limra Publications, Chennai
3. Nakkiran, S, (1990), “Cooperative Banking in India”, Rainbow Publications, Coimbatore.

Books for reference:

1. Thiru Narayanan R (1996), “Cooperative Banking in India”, Mittal Publications, New Delhi
2. NakkiranS, “Urban Cooperative Banking”, Rainbow Publications, Coimbatore
3. GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions

Web references:

1. [https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20\(AACS\).](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS).)
2. <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>
3. <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>

M.Com. (Cooperation)**First Year****Elective – II B****Semester I****RURAL AND AGRICULTURAL MARKETING**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME04	RURAL AND AGRICULTURAL MARKETING		5	-	-	-	3	5	25	75	100

	Learning Objectives
1.	To learn the concepts of rural marketing and its environments.
2.	To understand the buying behaviours of rural consumers
3.	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4.	To learn the functioning of food processing industry including distribution and promotion in the rural market.
5.	To understand the principles and functioning of cooperative marketing

Course Outcomes**Students will be able to**

CO 1	Apply the concepts of rural marketing
CO 2	Analyse the buying behaviours of rural consumers
CO 3	Appraise the strategies relating to rural product, branding, packaging, etc.
CO 4	Design distribution and promotional mix in the rural market relating to food processing industry
CO5	Assess the principles and functioning of cooperative marketing

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
C01	2	2	1	2	3	3	3	1	3
C02	3	3	3	3	3	3	3	1	3
C03	3	3	3	3	3	3	3	1	3
C04	3	3	2	3	3	3	3	2	3
C05	2	2	2	3	3	3	3	1	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural buyer behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	
UNIT III	(12 hrs)
Rural product strategy and pricing	
Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	
UNIT IV	(12 hrs)
Food processing industry infrastructure in India	
Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	
UNIT V	(12 hrs)
Cooperative marketing	
Meaning of cooperative marketing - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu Agricultural Cooperative Marketing Federation.	

Books for study:

1. Acharya S.S (2019), “Agricultural Marketing in India”, 6thEdition., Oxford & IBH Publishing, New Delhi
2. AshokM. V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Debarun Chakraborty, Soumya KantiDhara and AdrinilSantra, (2018), Rural Marketing in India: Texts and Cases, Atlantic Publishers, New Delhi
3. Dogra Balram and KarminderGhuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, NOIDA (UP)

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1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

M.Com. (Cooperation)**First Year****Core – IV****Semester II****STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT04	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to Strategic Cost Management	
Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	
UNIT II	(18 hrs)
Cost Control and Reduction	
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits.	
UNIT III	(18 hrs)
Activity Based Cost Management	
Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	
UNIT IV (18 hrs)	
Transfer Pricing	
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, negotiated pricing and Pricing based on opportunity costs – Practical Problems.	
UNIT V	(18 hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

M.Com. (Cooperation)**First Year****Core – V****Semester II****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT05	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
C01	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
C02	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
C03	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
C04	Analyse contemporary accounting methods	K4
C05	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT 1	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
Unit III	(18 hrs)
Consolidated financial statements	
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	
UNIT IV	(18 hrs)
Contemporary Accounting Methods	
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	
UNIT V	(18 hrs)
Financial reporting	
Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M. A. & Raman K. S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

M.Com. (Cooperation)**First Year****Core – VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT06	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I Startups in India Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	(18 hrs)
UNIT II Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	(18 hrs)
UNIT III Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	(18 hrs)
UNIT IV Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	(18 hrs)
UNIT V Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure-The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure, National Green Tribunal-Functions and powers.	(18 hrs)

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

M.Com. (Cooperation)**First Year****Elective – III A****Semester II****COOPERATIVE LAW AND ALLIED LAWS**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME05	COOPERATIVE LAW AND ALLIED LAWS		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To enable students to understand the history of cooperative legislation with reference to Indian context
2	To impart knowledge with respect to provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988
3	To understand the statutory control of cooperatives and settlement of disputes and functioning of cooperative tribunals
4	To understand the concepts of Indian Contract Act, Sale of Goods Act, Indian Evidence Act
5	To give an insight as to various allied laws governing cooperatives in India

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Summarize the provisions of various cooperative legislation in India.	K2
CO 2	Examine the provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988.	K4
CO 3	Analyze the statutory control of cooperatives and procedure of dispute settlement.	K4
CO 4	Summarise the provisions of Sale of Goods Act and Indian Evidence Act.	K2
CO 5	Outline various allied laws governing cooperative societies in India	K2

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	2	2	3	1	3	1	1	3
CO2	2	2	1	3	1	2	1	1	2
CO3	3	3	3	3	1	3	1	1	3
CO4	3	3	3	3	2	3	1	1	3
CO5	1	1	1	3	1	1	1	1	1

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
History of Cooperative Legislation in India	
History of Cooperative Legislation in India – Cooperative Credit Societies Act of 1904, Cooperative Societies Act of 1912, Model Cooperative Societies Act, 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act, 1995 – Multistate Cooperative Societies Act, 2002, 97 th Constitutional Amendment Act 2011, Companies Act 2013 Amendments.	
UNIT II	(12 hrs)
Tamil Nadu Cooperative Societies Act, 1983 and Rules 1988	
Provisions relating to Registration of Cooperative Societies – Amendment of Bye-Laws. Division and Amalgamation – Qualification & Disqualification of Members – Duties and Privileges of Registered Societies – Properties and Funds of Registered Cooperative Societies – Net Profit Distribution.	
UNIT III	(12 hrs)
Statutory Control of Cooperatives and Cooperative Tribunals	
Audit, Inquiry, Inspection and Surcharge – Supersession of Board – Settlement of Disputes – Winding up and Liquidation - Cooperative Tribunals – Appeal, Review and Revision - Offences and Penalties – Establishment Matters – Appointment – Rules governing Service conditions of employees – Case laws.	
UNIT IV	(12 hrs)
Allied Laws I	
Indian Contract Act, 1872: Definition and Types of Contracts – Essentials of Valid Contract – Assignment, Performance and Discharge of Contract – Breach of Contract – Remedies of Contract - Sale of Goods Act, 1930: Definition of Sale, Contract of Sale – Difference between Sale and Agreement to Sell – Concept of Condition and Warranty.	
UNIT V	(12 hrs)
Allied Laws II	
Consumer Protection Act. 1986, amendments. Definition of Consumer – Rights of Consumer, Violation of Consumer Rights, Unfair Trade Practices – Consumer Disputes Redressal Commission – Offences and Penalties –Cyber Law – Information Technology Act 2000 Food Standards and Safety Authority of India (FSSAI) : Role, Function and Initiatives – Prevention of Food Adulteration – Food Testing – Infrastructure and Surveillance – Training and Capacity Building.	

Books for study:

1. Nainta, B. (2002), "The Law of Cooperative Societies in India: Central and States Legislation", Deep & Deep Publications, New Delhi.
2. Vidwans M.D, "Cooperative Law in India", Sahithya Bhavan Publishers, New Delhi.
3. Pillai, R.S.N and Bhagavathi, (2013), "Legal Aspects of Business", S Chand & Sons, New Delhi.

Books for reference:

1. Goel B.B (2006), "Cooperative Legislation, Trends and Dimension", Deep and Deep Publication, New Delhi.
2. CalvertH., (1917), "The Law and Principles of Cooperation in India: Being the Co-operative Societies Act No.II of 1912", Thacker, Spink& Company, UK.
3. Arulselvam.M, "Tamil Nadu Cooperative Society Manual", Malathi Publications, Chennai.

Web references:

1. <https://egyankosh.ac.in/bitstream/123456789/19643/1/Unit-18.pdf>
2. https://www.indiacode.nic.in/show-data?actid=AC_JK_69_625_00001_00001_1613468268592§ionId=53784§ionno=158&orderno=165
3. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>

M.Com. (Cooperation)**First Year****Elective – III B****Semester II****AGRICULTURAL MARKETING AND COOPERATIVES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME06	AGRICULTURAL MARKETING AND COOPERATIVES		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the rural economic market and its agricultural history
2	To identify the elements of agricultural market and its infrastructure
3	To evaluate the regulation of agricultural markets over the ages
4	To analyse the linkages between agro based industries and processing cooperatives
5	To understand the role of promotional agencies in agricultural marketing

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain supply and price position of the agricultural market	K2
CO 2	Analyse the factors influencing the agricultural market	K4
CO 3	Analyse the agricultural market regulations	K4
CO 4	Explain the economic linkages between agro markets and exports	K2
CO 5	Categorize cooperative promotional agencies according to agricultural processes	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	3	1	3	1	1
CO 2	3	3	1	3	3	1	3	1	1
CO 3	3	3	1	3	3	2	3	2	2
CO 4	1	2	2	3	3	1	3	3	1
CO 5	2	2	1	3	3	2	3	2	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Rural Economy and History of Agricultural Marketing	
Features of Rural Economy – Meaning and Scope of Agri Business – Production, Cost, Supply and Price Determination and Income Policy - History of Agricultural Marketing in India – Importance of Agricultural Marketing.	
UNIT II	(12 hrs)
Constraints in Agri Business	
Constraints in Agri Business: Market and Competition – Nature of Demand and Supply of Agro-based Commodities – Requirements of Agri Business: Infrastructure, Transport, Storage and Warehousing – Economic, Social and Cultural Factors – Utilisation of Scarce Resources	
UNIT III	(12 hrs)
Regulation and Analysis of the Agricultural Market	
Agricultural Marketing: Characteristics of Traditional Agricultural Marketing System – History of market Regulation – Regulation of Agricultural Marketing – Regulated Marketing and its Objectives - Agriculture Extension – Strength Weakness Opportunities and Threats (SWOT) Analysis of Market – Planning and Analysis of Production and Marketing- Market Information and Intelligence.	
UNIT IV	(12 hrs)
Linkages between Farmers Markets and Processors	
Agro-based and Horticulture based Industries: Establishment of Marketing and Agro Processing Linkages between Farmers Markets and Processors - Role of Primary, District and State Level Marketing and Processing Cooperatives. – Linkage with National Economy and Export Potential.	
UNIT V	(12 hrs)
Modern Methods of Agricultural Marketing and Promotional Agencies	
Modern Methods of Agricultural Marketing: Contract Farming – Direct Marketing – Marketing through Farmers Interest Group – Cooperative Marketing – Forward and Futures Market – National Agriculture Market (eNAM) – Role of Promotional Agencies – National Cooperative Development Corporation (NCDC) National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Small Farmers Agri-business Consortium (SFAC).	

Books for study:

1. N.L. Agarwal and S.S. Acharya (2021), “Agricultural Marketing in India”, 7th Edition, Oxford & IBH Publishing, New Delhi.
2. Kamat, G.S., (2019), “New Dimensions of Cooperative Management”, 2nd Edition, Himalaya Publishing House, Mumbai.
3. Ashok M.V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi.

Books for reference:

1. Freddie I Barnard, John Foltz, Elizabeth A Yeager, (2016) Agribusiness Management, Routledge Publisher
2. Armstrong Emmanuel Ogidi, (2017), “Agri business and Cooperative Management”, AP Lambert Academic Publishing India.

Web references:

- 1) https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf
- 2) [https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-\(Amendment\)-15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf)
- 3) https://amul.com/files/pdf/annual_sustainability_report_2704.pdf

M.Com. (Cooperation)**First Year****Elective – IV A****Semester II****NON-CREDIT COOPERATIVES**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME 07	NON-CREDIT COOPERATIVES		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand about the functioning and types of marketing cooperatives in India
2	To know about the working of processing cooperatives and to address the challenges faced by them
3	To impart knowledge about the need, importance, structure and types of consumer cooperatives in India
4	To understand the importance and types of industrial cooperatives in India
5	To know the functioning of various other general cooperatives societies and their role in economic development

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine the structure, functions, and types of marketing cooperatives.	K4
CO 2	Analyse the working and importance of processing cooperatives and to solve the problems and issues faced by them	K4
CO 3	Analyse the role and importance of different consumer cooperatives functioning in the cooperative sector.	K4
CO 4	Summarise the features of various industrial cooperative societies.	K2
CO 5	Analyse the functioning of various general cooperatives	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	3	2	3	3	3	1	3
CO2	3	3	3	3	1	1	1	1	1
CO3	2	2	3	2	1	3	1	1	2
CO4	1	1	1	1	1	3	1	1	3
CO5	1	1	3	3	3	3	3	1	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Marketing Cooperatives: Structure and Functions	
Marketing Cooperative – Need and Importance – Structure & Functions of Agriculture Producers Cooperative Marketing Societies (APCMS) – Tamil Nadu Cooperative Marketing Federation Ltd (TANFED) – National Agricultural Cooperative Marketing Federation Ltd (NAFED).	
UNIT II	(12 hrs)
Processing Cooperatives	
Processing Cooperatives – Cooperative Spinning Mills – Cooperative Sugar mills – Fruits and vegetable Processing – Role of Agricultural and Processed Food Products Export Development Authority (APEDA) – Problems and Solutions Processing Cooperatives.	
UNIT III	(12 hrs)
Consumer Cooperatives	
Consumer Cooperatives – Need & Importance - Structure of Consumer Cooperatives – Primary Consumer Stores (PCS) – Students Cooperative Stores – District Cooperative Wholesale Stores (DCWS) – State Consumer Federation – National Consumer Cooperative Federation (NCCF) – Implementation of Public distribution system (PDS) – Problems and Prospects of Consumer Cooperatives.	
UNIT IV	(12 hrs)
Industrial Cooperatives	
Industrial Cooperatives – Industrial Cooperative Tea Factories – Weavers Cooperatives – Coir – Cooperative Printing Press – Cooperative Industrial Estates – Special Type of Industrial Cooperative Societies Indian Medical Practitioner Cooperative Pharmacy and Stores (IMPCOPS) – Madras Industrial Cooperative Analytical Laboratory (MICAL) Tamil Nadu Industrial Cooperative Bank (TAICO Bank) – Irula Snake Catchers Industrial Cooperative Society.	
UNIT V	(12 hrs)
Other forms of Cooperatives	
Other Cooperatives: Dairy cooperatives – Milk Producers Cooperative Societies (MPCS) – District Milk Producers Cooperative Union (DCMPU) – State Federation – Dairy Cooperatives in Gujarat – AMUL – Role of National Dairy Development Board (NDDB) – Fisheries Cooperatives – Housing Cooperatives – Fertilizer Cooperatives – Service Cooperatives – Hotel, Tourism, Hospital.	

Books for study:

1. Kuddus Abdul. K.A and Hussain Zakir. A.K, “Non-Credit Cooperatives”, Limra Publications Chennai
2. Hajela T.N,(2016)“Cooperation - Principles, Problems and Practice” 8th Edition, Ane Books Pvt Ltd, New Delhi
3. Rayudu C.S (1992), “Industrial Cooperatives”, Northern Book Centre, New Delhi

Books for reference:

1. Singh L.P (2001), “Cooperative Marketing in India and Abroad”, Himalaya Publishing House, Mumbai
2. ShanmugasundaramS., “Weavers Co-operatives”, Rainbow, Publications, 1987
3. Matur B.L., “Rural Development and Cooperation”, RBSA Publishers, 2000

Web references:

1. https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf
2. [https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-\(Amendment\)-15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf)
3. https://amul.com/files/pdf/annual_sustainability_report_2704.pdf

M.Com. (Cooperation)**First Year****Elective – IV B****Semester II****INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME 08	INTERNATIONAL FINANCIAL MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange market
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	
UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	
UNIT IV	(12 Hrs)
International Financial Decisions	
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	
UNIT V	(12 hrs)
International Financial Market Instruments	
Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	

Books for study:

1. Vyaptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

M.Com. (Cooperation)**First Year****Skill Enhancement****Semester II****CYBER SECURITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCONE02	CYBER SECURITY		4	-	-	-	2	4	25	75	100

	Learning Objectives
1.	To Learn Cyber security
2.	To understand the Cyber crime and Cyber law
3.	To learn Social Media Overview and Security
4.	To analyse E – Commerce and Digital Payments
5.	To gain knowledge in Digital Devices Security, Tools and Technologies for Cyber Security.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Identify the Cyber security	K3
CO 2	Summarise Cyber crime and Cyber laws	K2
CO 3	Explain the Social Media and Security	K2
CO 4	Identify E - Commerce and Digital Payments	K3
CO 5	Identify the Digital Devices Security	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
C01	3	3	1	3	2	3	2	2	3
C02	3	3	1	3	2	3	2	3	2
C03	3	3	2	3	2	3	2	3	2
C04	2	3	1	3	2	2	2	3	2
C05	3	3	1	3	2	2	2	3	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Introduction to Cyber security	
Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security	
UNIT II	(12 hrs)
Cyber crime and Cyber law	
Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India, Case studies.	
UNIT III	(12 hrs)
Social Media Overview and Security	
Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	
UNIT IV	(12 hrs)
E-Commerce and Digital Payments	
Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payment Settlement Act, 2007,	
UNIT V	(12 hrs)
Digital Devices Security, Tools and Technologies for Cyber Security	
End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Anti-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions	

Books for study:

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010.
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13th November, 2001)
4. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
5. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.
7. Fundamentals of Network Security by E. Maiwald, McGraw Hill.

M.Com. (Cooperation)**Second Year****Core – VII****Semester III****TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT07	TAXATION		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesses
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Outcomes**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Assessment of persons	
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	
UNIT II	(18 hrs)
Tax Returns and Tax planning	
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	
UNIT III	(18 hrs)
International business taxation	
International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.	
UNIT IV	(18 hrs)
Goods and Services Tax	
Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering -- Filing of Returns- Penalties – Prosecution – Appeal and Revision.	
UNIT V	(18 hrs)
Customs Act, 1962	
Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol.I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

1. Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

M.Com. (Cooperation)**Second Year****Core – VIII****Semester III****RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT08	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to Research Methodology	
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis Testing and Research Design	
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	
UNIT III	(18 hrs)
Data Collection	
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.	
UNIT IV	(18 hrs)
Data Analysis	
Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)	
Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.	
UNIT V	(18 hrs)
Preparation of Research Report	
Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	

Books for study:

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
2. Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

M.Com. (Cooperation)**Second Year****Core-IX****Semester III****COMPUTER APPLICATIONS IN BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT 09	COMPUTER APPLICATIONS IN BUSINESS		2	-	5	-	5	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to SPSS	
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.	
UNIT II	(18 hrs)
Parametric Tests in SPSS	
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	
UNIT III	(18 hrs)
Non-parametric Tests in SPSS	
Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test	
UNIT IV	(18 hrs)
Introduction to Tally Prime	
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers. Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.	
UNIT V	(18 hrs)
Inventory and GST in Tally Prime	
Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.	

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

M.Com. (Cooperation)**Second Year****Core – X****Semester IV****CORE INDUSTRY MODULE/ INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT12	CORE INDUSTRY MODULE/ INTERNATIONAL BUSINESS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyze the operations of MNCs through real case assessment.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II	(18 hrs)
Theoretical Foundations of International business	
Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach- Product Life Cycle Approach - Transaction Cost Approach.	
UNIT III	(18 hrs)
Legal framework of International Business	
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms Balance of Payment, FOREX Market.	
UNIT IV	(18 hrs)
Multi-Lateral Agreements and Institutions	
Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD.	
UNIT V	(18 hrs)
Multinational Companies (MNCs) and Host Countries	
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Challenges posed by MNCs.	
Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- Foreign Trade Policies of Government of India.	

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

M.Com. (Cooperation)

Second Year

Elective – V A

Semester III

COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUTIONS

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME09	COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUTIONS		-	-	3	-	3	3	40	60	100

	Learning Objectives
1.	To gain practical knowledge on the performance of various types of agricultural and non-agricultural cooperatives
2.	To provide the exposure on process of maintaining accounting records, auditing and administrative methods of various cooperatives
3.	To understand the perception of members of cooperative on the functions of cooperatives
4.	To provide an in-depth understanding on the dynamics of various socio-economic and political forces influencing the working of the cooperative institutions
5.	To develop analytical skills for solving day to day issues faced by the cooperatives

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the procedures involved in admission of a member and issue of loans in cooperatives	K1
CO 2	Explain the interest rates for deposits and loans	K2
CO 3	Select appropriate method of investment and management	K3
CO 4	Infer the observations made during the filed visit about cooperatives	K2
CO 5	Organise a field visit to know existing reality practices	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High - 3

Medium - 2

Low - 1

I.VISIT TO COOPERATIVE INSTITUTIONS

The cooperative institutional visit will be an observation study of various types of cooperatives at District, State and National levels furnished below. The field training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for cooperative training. It is expected to acquire practical managerial knowledge during their training visits.

LIST OF VARIOUS TYPES OF DISTRICT LEVEL COOPERATIVE INSTITUTIONS

- 1) District Central Cooperative Bank Ltd.
- 2) District Consumer Cooperative Wholesale Stores Ltd.
- 3) District Cooperative Milk Producers' Union Ltd.
- 4) District Cooperative Union
- 5) Office of the Deputy Registrar of Cooperative Societies
- 6) Office of the Joint Registrar of Cooperative Societies
- 7) Cooperative Sugar Mills Ltd.
- 8) Large-Sized Adivasi Multi-Purpose Societies (LAMPS)
- 9) Farmers Service Societies (FSS)
- 10) Any other special type of cooperative society functioning in the respective district

LIST OF VARIOUS TYPES OF STATE LEVEL COOPERATIVE INSTITUTIONS

- 1) Tamil Nadu State Apex Cooperative Bank Ltd.
- 2) Tamil Nadu Cooperative Agricultural and Rural Development Bank Ltd.
- 3) Tamil Nadu Cooperative Consumers Federation Ltd.
- 4) Tamil Nadu Cooperative Milk Producers' Federation Ltd.
- 5) Tamil Nadu Cooperative Housing Federation Ltd.
- 6) Tamil Nadu Cooperative Marketing Federation Ltd.
- 7) Tamil Nadu Handloom Weavers' Cooperative Society Ltd (Co-optex)
- 8) Tamil Nadu Cooperative Urban Banks Federation Ltd
- 9) Tamil Nadu Cooperative Sugar Federation Ltd
- 10) Tamil Nadu Industrial Cooperative Bank Ltd

M.Com. (Cooperation)**Second Year****Elective-V B****Semester III****MARKETING OF SERVICES**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME10	MARKETING OF SERVICES		3	-	-	-	3	3	25	75	100

	Learning Objectives
1.	To learn distinctive features of services and key elements in services marketing
2.	To provide insight into ways to improve service quality and productivity.
3.	To understand marketing of different services in Indian context.
4.	To understand the unique challenges inherent in managing and delivering quality services.
5.	To understand the 'state of the art' of service management thinking.

Course Outcomes**Students will be able to**

CO No.	CO Statement	Knowledge level
CO 1	Analyse the factors to be considered in designing service process	K4
CO 2	Summarise the Components of service marketing mix	K2
CO 3	Explain the factors influencing Consumer Behaviour	K2
CO 4	Analyse the guidelines for managing service competition	K4
CO5	Analyse the marketing practices in banking, insurance, health care, tourism and professional or consultancy services	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
C01	3	3	1	3	2	2	3	1	2
C02	2	2	3	2	3	3	2	2	1
C03	2	1	2	3	2	2	3	3	3
C04	1	3	1	2	1	1	2	2	2
C05	3	2	2	2	2	2	1	1	1

High - 3**Medium - 2****Low - 1**

Course Units

UNIT I	(12 hrs)
Introduction to Services Marketing	
Evolution and growth of service sector – Significance of service marketing - Definition of services – Components – Characteristics – Classification of services – Differences between goods and services – Service design – Factors to be considered in designing service process – Guiding principles – Services marketing system – Service process planning – Blue printing – Components of service blue prints and its stages.	
UNIT II	(12 hrs)
Service Marketing Mix	
Service marketing mix – Definition and Characteristics – Components of service marketing mix – 7Ps product in services, pricing, promotion, place, people, process and physical evidence.	
UNIT III	(12 hrs)
Managing Demand and Supply	
Managing demand and supply and its strategies – Consumer Behaviour - Factors Influencing Consumer Behaviour - Types of marketing in service firms – Internal marketing – External marketing – Service triangle – Relationship marketing	
UNIT IV	(12 hrs)
Managing Service Quality	
Service quality and its dimensions – Measurement of service quality - Gap analysis – Service quality management - Problems in service quality control - Guidelines for managing service competition.	
UNIT V	(12 hrs)
Marketing of different services	
Marketing of financial services relating to banking and insurance services – Benefits – Formation of marketing mix for banking and insurance products - Health care services – Marketing of health care - Types of hospitals - Marketing mix for health care - Tourism services – Marketing mix for tourism.	

Books for study:

1. Valarie Zeithaml, D Gremler, et. al., “Services Marketing”, 4th Edition, TMH, New Delhi
2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee and Gopal Das (2019), “Essentials of Services Marketing”, 3rd Edition, Pearson Education, New Delhi.
3. Srinaivasan, R (2016), “Services Marketing in Indian Context”, Prentice Hall.

Books for reference:

1. James A Fitzmmmons& Mona J Fitzmmmons, (2004), “Service Management: operation, Strategy, Information Technology”, 5th Edition, TMH, New Delhi.
2. Ravi Sankar, (2002), “Services Marketing”, Excel Books, New Delhi
3. Lovelock Christopher H. Managing, “Services: Marketing Operations and Human Resources”, Englewood Cliffs, New Jersey, Prentice Hall Inc.

Web references:

- 1.<https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

M.Com. (Cooperation)**Second Year****Skill Enhancement (NME - II)****Semester IV****BUSINESS COMMUNICATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCONE03	BUSINESS COMMUNICATION		4				3	4	25	75	100

Learning Objectives	
L01	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
L02	To develop the students to understand about trade enquiries
L03	To make the students aware about various types of business correspondence.
L04	To develop the students to write business reports.
L05	To enable the learners to update with various types of interview

Course Outcomes

Students will be able to

C0	Course Outcomes
C01	Acquire the basic concept of business communication.
C02	Exposed to effective business letter
C03	Paraphrase the concept of various correspondences.
C04	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
C05	Acquire the skill of preparing an effective resume

Mapping of course outcomes with POs and PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02	PS03
C01	3	3	2	3	2	2	2	2	2	2	2
C02	3	3	2	3	2	2	2	3	2	2	2
C03	3	3	2	3	2	2	2	2	2	2	2
C04	3	3	2	3	2	2	2	2	2	2	2
C05	3	3	2	3	2	2	2	2	2	2	2

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	12 Hrs
Introduction to Business Communication	
Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	
UNIT II	12 Hrs
Trade Enquiries	
Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	
UNIT III	12 Hrs
Banking Correspondence	
Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	
UNIT IV	12 Hrs
Secretarial Correspondence	
Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	
UNIT V	12 Hrs
Application Letters	
Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	

Books for study:

- 1 Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
- 2 Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
- 3 K.P. Singha, Business Communication, Taxman, New Delhi.
- 4 R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
- 5 M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Books for Reference :

- 1 V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
- 2 RithikaMotwani, Business communication, Taxmann, New Delhi.
- 3 Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
- 4 Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
- 5 Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources

- 1 <https://accountingseekho.com/>
- 2 <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- 3 <https://bachelors.online.nmims.edu/degree-programs>

M.Com. (Cooperation)**Second Year****Semester III****INTERNSHIP**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNSHIP			-	-	-	2				

M.Com. (Cooperation)**Second Year****Core – XI****Semester IV****CORPORATE AND ECONOMIC LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCT 10	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse current and capital account transactions and deal with foreign currency under FEMA Act
2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO 3	Summarise the process relating to obtaining copyrights and patents.	K2
CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	
UNIT II	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.	
The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	
UNIT III	(18 hrs)
Law relating to intellectual property rights	
Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.	
The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.	
Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	
UNIT IV	(18 hrs)
Prevention of Money Laundering Act, 2002	
Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.	
UNIT V	(18 hrs)
Real Estate (Regulation and Development) Act, 2016	
Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	

Books for study:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. SekarG and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. AhujaV.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

M.Com. (Cooperation)**Second Year****Core – XII****Semester IV****HUMAN RESOURCE ANALYTICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCO CT11	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine the concept of human resource analytics	K4
CO 2	Apply the HR tools and techniques in decision making	K3
CO 3	Examine the different types of HR metrics and their relative merits	K4
CO 4	Make use of HR data in report preparation	K3
CO 5	Build models for predictive analysis	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(18 hrs)
Introduction to Human Resource Analytics	
Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	
UNIT II	(18 hrs)
Business Process and HR Analytics	
Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research	
UNIT III	(18 hrs)
Introduction to HR Metrics	
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles -- HR Scorecard – HR Dashboards.	
UNIT IV	(18 hrs)
HR Analytics and Data	
HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	
UNIT V	(18 hrs)
HR Analytics and Predictive Modelling	
HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

PROJECT WITH VIVA-VOCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOCP 01	PROJECT WITH VIVAVOCE		-	-	1	-	7	10	40	60	100

GUIDELINES FOR PROJECT WORK**(a) Topic**

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

(b) No. of copies of the project report

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

(c) Format to be followed

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

Format for the preparation of project report

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

TITLE OF THE PROJECT REPORT

Project Report

Submitted to

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

Submitted by

(Student 's Name& Reg. No.)

Under the Guidance of

[Guide's Name & Designation]



Department of Cooperation

Government Arts College

Dharmapuri-636705.

Month -Year

Format of the Certificate

CERTIFICATE

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

Date :

Place:

Signature of the Supervisor

Date of Viva-Voce Exam:_____

Internal Examiner

External Examiner

Format of the Certificate

DECLARATION

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

Signature of the Candidate

(Name of the Candidate)

Date :

Place:

M.Com. (Cooperation)**Second Year****Elective – VI A****Semester IV****STRATEGIC COOPERATIVE MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME07	STRATEGIC COOPERATIVE MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the basic management thoughts and functional areas of management in cooperatives
2	To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India
3	To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions
4	To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records
5	To identify and appreciate various training setup and Institutes for cooperative education, training, and development

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives	K2
CO 2	Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them.	K2
CO 3	Analyse the different levels of administrative set up of cooperatives and the roles and powers of functional registrars.	K4
CO 4	Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records.	K2
CO 5	Explain the institutions and schemes supporting the training and development of cooperatives in India	K2

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	3	1	3	2	1	2	1	1
CO 2	3	3	3	3	1	3	1	1	3
CO 3	3	3	2	3	1	3	1	2	2
CO 4	3	3	3	3	1	3	2	1	3
CO 5	1	2	3	3	3	2	3	1	2

High - 3**Medium - 2****Low - 1**

Course Units

UNIT I	(12 hrs)
Introduction to Cooperative Management	
Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources.	
UNIT II	(12 hrs)
Cooperative Management and Control	
Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India.	
UNIT III	(12 hrs)
Cooperative Administration and Powers of Controlling Authority	
Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings.	
UNIT IV	(12 hrs)
Code of Conduct for Cooperative Elections and Preservation of Records	
Cooperative Elections – Authority to conduct Election – Tamil Nadu State Cooperative Election Commission- Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records.	
UNIT V	(12 hrs)
Education, Training and Development of Cooperatives	
Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative (NCCT) and NCCE – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the State level Junior Cooperative Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level	

Books for study:

1. Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore
2. Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi.
3. Ravichandran. K and Nakkiran. S (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi

Books for reference:

1. Kulandaisamy V (2000), “Cooperative Management”, Arudra Academy, Coimbatore
2. Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House, New Delhi
3. Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8th Edition, Ane Books Pvt Ltd, New Delhi

Web references:

1. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_240640.pdf
2. http://cms.tn.gov.in/sites/default/files/documents/fisheries_e_pn_2022_23.pdf
3. http://cms.tn.gov.in/sites/default/files/documents/dairy_e_pn_2022_23.pdf
4. http://mpsc.mp.nic.in/eelection/upd_doc/cooperative%20Rules-election%20of%20cooperative%20societies.pdf

M.Com. (Cooperation)**Second Year****Elective – VI B****Semester IV****BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME08	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
C01	3	3	3	2	2	3	2	1	3
C02	3	3	3	2	2	3	2	1	3
C03	3	3	3	2	2	3	2	1	3
C04	2	2	2	3	3	3	3	3	3
C05	2	2	2	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics.	
Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.	
Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.	
Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.	
HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	
UNIT IV	(12 hrs)
Corporate Sustainability	
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.	
Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis.	
UNIT V	(12 hrs)
Sustainability Reporting	
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	

Books for study:

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

M.Com. (Cooperation)

Second Year

Skill Enhancement

Semester IV

ENTREPRENEURSHIP DEVELOPMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCONE04	ENTREPRENEURSHIP DEVELOPMENT		4	-	-	-	2	4	25	75	100

	Learning Objectives
L01	To know the meaning and characteristics of entrepreneurship
L02	To identify the various business opportunities
L03	To understand the Process of setting up an enterprise
L04	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
L05	To develop an understanding of the role of MSME in economic growth

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
C01	Identify the various traits of an entrepreneur	K1
C02	Turn ideas into business opportunities	K2
C03	Do feasibility study before starting a project	K5
C04	Identify the sources of funds for funding a project	K2
C05	Develop an understanding about the Government schemes available for women entrepreneurs	K3

Mapping of course outcomes with POs and PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02	PS03
C01	3	2	3	2	3	2	3	3	3	2	2
C02	3	2	2	2	2	2	2	2	3	2	3
C03	3	3	3	2	3	2	3	3	3	2	2
C04	3	2	2	2	2	2	2	2	3	2	2
C05	3	3	3	2	3	2	3	3	3	2	3

High – 3

Medium – 2

Low – 1

Course Units

UNIT I	(12 hrs)
Introduction to Entrepreneur	
Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India	
UNIT II	(12 hrs)
Design Thinking	
Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	
UNIT III	(12 hrs)
. Setting up of an Enterprise	
Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	
UNIT IV	(12 hrs)
Business Model Canvas and Formulation of Project Report	
Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	
UNIT V	(12 hrs)
MSME's and Support Institutions	
Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	

Books for study:**Reference and Textbooks:-**

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
6. Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
7. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
8. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.

M.Com. (Cooperation)**Second Year****Semester IV****PART – II - EXTENSION ACTIVITIES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXTENSION ACTIVITIES		2	-	-	-	1	2			

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.

Model Question

Title of the paper

Time: 3 Hours

Max. Marks:75

QUESTION PAPER PATTERN FOR P.G. COURSE

PRACTICAL PAPER/DISSERTATION

Practical Training

40 Marks Internal + 60 Marks External = 100 Marks

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)