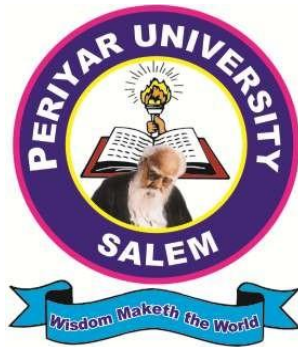


PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR

SALEM – 636 011



DEGREE OF BACHELOR OF COMMERCE
(COOPERATION)

(UNDER CHOICE BASED CREDIT SYSTEM AND OBE PATTERN)

SYLLABUS FOR
B.COM. (COOPERATION)

(SEMESTER PATTERN)

(For Candidates admitted in the Colleges affiliated to Periyar University

with effect from 2023 - 2024 onwards)

**REGULATIONS FOR UNDER GRADUATE COURSES IN
COMMERCE**

(For the candidates admitted from 2023-2024 onwards)

Definitions

Programme	“Programme” means a course of study leading to the award of a Degree in a discipline.
Course	“Course” refers to a subject offered under the degree programme.
Part I	Tamil / Other languages : means “Tamil/other languages” offered under Part I of the programme.
Part II	“Communicative English” language offered under Part II of the programme.
Part III	denotes “the core courses” related to the programme including theory and practicals offered under Part III of the programme.
Part III	Denotes “Elective courses” related to the core courses of the programme concerned. Discipline Centric / Generic course offered under Part III of the programme.
Part IV	<p>Non-Major Electives - Means elective subjects offered under Part – IV. Option is being given not concerned with major but are to be selected by students.</p> <p>Skill Enhancement Courses - means the courses offered as skill based courses under Part IV of the programme aimed at imparting Advanced Skill.</p> <p>Foundation Course - means courses such as., To ease the transition of learning from higher secondary to higher education, providing an pedagogy of learning abstract Statistics and stimulating mathematical concepts to real world.</p> <ol style="list-style-type: none">1. Value Education offered in III Year (V Semester)2. Environmental Studies in II Year (III & IV Semester)3. Professional Competency Skill Enhancement Course III Year (VI Semester)4. Summer Internship/ Industrial Training III Year (V Semester) – Practical training at the industry/ banking sector/ private/ public sector organisations/ educational institutions, enable the students to gain professional experience and also become responsible citizens.5. Project with Viva- Voce – Application of the concepts to the real situation is conceived resulting in tangible outcome.

Part V	<p>Extension Activities: Denotes all those activities under NSS/NCC/Sports/YRC programme and other co and extra-curricular activities offered under Part V of the programme with 1 credit in VI th semester.</p> <p>Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.</p> <p>Credits: Means the weight-age given to each course of study (subject) by the experts of the Board of Studies concerned.</p> <p>Credit System: Means, the course of study under these regulations, where weight-age of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).</p>
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1. Eligibility for Admission to the Programme

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

2. Duration of the Programme

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

Each semester has 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 800 Total Marks.

3. Course of Study (140 Credits)

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

Part - I

Tamil (4 x 3 = 12 Credits)

Tamil or any one of the following modern/ classical languages i.e. Telugu, Kannada, Malayalam,

Hindi, Sanskrit, French, German, Arabic & Urdu. The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses @ 3 credit per semester = 12 credits)

Part – II

Communicative English (4 x 3 = 12 Credits)

The English shall be offered during the **first four semesters** (4 courses @ 3 credit per semester = 12 credits).

Part – III

Core Courses (60 Credits)

As prescribed in the scheme of examination. Examination shall be conducted at the end of every semester. For this programme' 15 core courses with 60 credits are offered.

Elective courses (Generic / Discipline Specific)

8 courses with 3 credits are offered in I to VI Semesters respectively. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned.

Part IV

Skill Enhancement Course (13 Credits)

SEC – I & II are NME courses (2 x 2 = 4 Credits). All the UG programmes shall offer four courses of skill enhancement courses III, V, VI and VII each in II, III and IV semesters with 2 credits each for which examination shall be conducted at the end of the respective semesters.

Skill Enhancement Course (1 Credit)

SEC-IV alone with 1 credit offered in III semester.

Non-Major Elective Course (NMEC) (2 x 2 = 4 Credits)

Two courses comprising of 2 credits each in the **first and second semesters**.

Value Education (2 Credit)

All the UG programmes shall offer a course in -Value Education –Yoga subjects in the first semester. Examination shall be conducted at the end of first semester.

Environmental Studies (2 Credit)

All the UG programmes shall offer mandatory course in Environmental Studies in fourth semester with 2 credits. Examination shall be conducted at the end of the semester (one course without credits).

Professional Competency Skill Enhancement Course (2 Credits)

It is offered during VI semester under part – IV.

Internship (2 Credits)

It is offered during V semester under part – IV with effect from 2021-2022 onwards. Summer training for internship should be undertaken during IV semester vacation

Part V

Extension Activities (1 Credit)

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

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

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

- 20% of marks for Regularity of **attendance**.
- 60% of marks for **Active Participation** in Classes/Camps/Games/special Camps/programmes in the college/ District/ State/ University activities.
- 10% of marks for **Exemplary awards/Certificates/Prizes**.
- 10% of marks for **Other Social components** such as Blood Donations, Fine Arts, etc.

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

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

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

1. Requirements to appear for the Examinations

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

2. Scheme of Examination

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

3. Restrictions to appear for the Examinations

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

4. Medium of Instruction and Examinations

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

5. Submission of Record Note Books

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

6. Passing Minimum marks

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

7. Improvement of Marks in the subjects already passed

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

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non – Major Electives	25	75	100
4.	Non – Major Electives	25	75	100

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

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

Table – 1 (A)

Distribution of marks (Theory Courses)

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

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

Table – 1 (B)

Distribution of Internal marks (Theory Courses)

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

Note: Average of 2 be considered for CIA

Table – 1 (C)

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 – 2(A) depicts the distribution of marks for University examinations External Semester Exam (ESE) and Continuous Internal Assessments (CIA) and passing minimum marks for the practical courses of UG programmes.

Table – 2 (A)

Passing minimum marks for the practical courses (Practical Courses)

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

Table – 2 (B)

Distribution of Internal marks (Practical Courses)

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

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

12. Grading

Table – 3

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

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

Table – 5

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0 - 10.0	O	Outstanding
80-89	8.0 - 8.9	D+	Excellent
75-79	7.5 - 7.9	D	Distinction
70-74	7.0 - 7.4	A+	Very Good
60-69	6.0 - 6.9	A	Good
50-59	5.0 - 5.9	B	Average
40-49	4.0 - 4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

13. Classification of Successful candidates

Table – 6

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	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)
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class (5-6.5)
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class (4-5)
4.0 and above but below 4.5	C	

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

statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree

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

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.
- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS & OBE pattern to earn 158 credits.
- iii. Has successfully completed the prescribed Internship/ Institutional Training as evidenced by certificate issued by the Principal of the College/Head of the Department.

15. Ranking

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

Maximum duration for the completion of the programme

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

Commencement of the regulations

The TANSICHE regulations shall take effect from the academic year 2023-24 for the students those who are admitted in the first year.

16. Additional Degree

The following is the norms prescribed for students admitted from 2023-2024 onwards.

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

DEPARTMENT OF COMMERCE (COOPERATION)

VISION OF THE DEPARTMENT

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

MISSION OF THE DEPARTMENT

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

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

PROGRAMME OUTCOMES (PO)

The programme aids the graduates to

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

Graduate Attributes - Department of Cooperation

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

Informed

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

Problem solver

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

Active learners and critical thinkers

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

Effective communicators

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

Inter-personal Relationship

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

Concern for Community

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

Environment Consciousness

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

of Cooperatives to protect the environment.

Innovation and Entrepreneurship

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

Cooperative Values and Business Ethics

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

B.COM., COOPERATION

SYLLABUS

FROM THE ACADEMIC YEAR

2023-2024

**TAMILNADU STATE COUNCIL FOR HIGHER
EDUCATION, CHENNAI – 600 005**

PROGRAMME OBJECTIVE:

The B.Com Cooperation Degree Programme provides ample exposure to courses from the fields of Cooperatives, Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career both in cooperatives and corporate, become an entrepreneur and a key contributor to the economic development of the country.

B.Com with Co-operation is a 3-year full-time undergraduate course that deals with studying the diverse components of commerce while equipping students with the skills essential for the cooperation and management of cooperative institutions and allied enterprises.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME (FROM 2023-2024)	
Programme	B.Com Co Operation
Programme Code	23UCOP
Duration	UG - 3 years
Programme Outcomes	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p>

PO5: Analytical reasoning:

Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills :

A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work:

Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning:

Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking:

Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy:

Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning:

Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence:

Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning:

Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to ones work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities:

Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning:

Ability to acquire knowledge and skills, including „learning how to learn“ , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/deskilling.

<p>Programme Specific Outcomes</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: 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: 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: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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Credit Distribution for UG Programme

Sem I	Credit	Sem II	Credit	Sem III	Credit	Sem IV	Credit	Sem V	Credit	Sem VI	Credit
1.1. Language Tamil	3	2.1. Language Tamil	3	3.1. Language Tamil	3	4.1. Language Tamil	3	5.1 Core Course – \CC IX	4	6.1 Core Course – CC XIII	4
1.2 English	3	2.2 English	3	3.2 English	3	4.2 English	3	5.2 Core Course – CC X	4	6.2 Core Course – CC XIV	4
1.3 Core Course – CC I	5	2.3 Core Course – CC III	5	3.3 Core Course – CC V	5	4.3 Core Course – CC VII Core Industry Module	5	5. 3.Core Course – CC -XI	4	6.3 Core Course – CC XV	4
1.4 Core Course – CC II	5	2.4 Core Course – CC IV	5	3.4 Core Course – CC VI	5	4.4 Core Course – CC VIII	5	5. 3.Core Course –/ Project with viva-voce CC -XII	4	6.4 Elective - VII Generic/ Discipline Specific	3
1.5 Elective I Generic/ Discipline Specific	3	2.5 Elective II Generic/ Discipline Specific	3	3.5 Elective III Generic/ Discipline Specific	3	4.5 Elective IV Generic/ Discipline Specific	3	5.4 Elective V Generic/ Discipline Specific	3	6.5 Elective VIII Generic/ Discipline Specific	3
1.6 Skill Enhancement Course SEC-1 (NME)	2	2.6 Skill Enhancement Course SEC-2 (NME)	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	4.6 Skill Enhancement Course SEC-6	2	5.5 Elective VI Generic/ Discipline Specific	3	6.6 Extension Activity	1
		2.7 Skill Enhancement Course – SEC-3	2	3.7 Skill Enhancement Course SEC-5	2	4.7 Skill Enhancement Course SEC-7	2	5.6 Value Education	2	6.7 Professional Competency Skill	2
								5.5 Summer Internship /Industrial Training	2		
1.8 Skill Enhancement - (Foundation Course)	2			3.8 E.V.S	-	4.8 E.V.S	2				
	23		23		22		25		26		21
Total Credit Points											140

CREDIT DISTRIBUTION FOR B.COM CO OPERATION

3 – Year UG Programme (B.COM Co Operation)			
Credits Distribution			
		No. of Papers	Credits
Part I	Tamil (3 Credits)	4	12
Part II	English (3 Credits)	4	12
Part III	Core Courses (5,4 Credits)	15	68
	Elective Courses : Generic / Discipline Specific (3 Credits)	8	24
Total		31	116
Part IV	NME (2 Credits)	2	4
	Skill Enhancement Courses (2 Credits)	5	10
	Entrepreneurial Skill -1	1	1
	Professional Competency Skill Enhancement Course	1	2
	EVS (2 Credits)	1	2
	Internship	1	2
	Value Education (2 Credits)	1	2
Part IV Credit Total		12	23
Part V	Extension Activity (NSS / NCC / Physical Education)	-	1
Total Credits for the UG Programme			140

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> • Understanding of acts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine them together 	
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills 	

Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> • Instil confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors

IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> • Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	<ul style="list-style-type: none"> • Practical training at the Industry/ Cooperative Banking Sector / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Sem	Training report with Viva – voce	<ul style="list-style-type: none"> • Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Sem	Introduction of Professional Competency component	<ul style="list-style-type: none"> • Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		<ul style="list-style-type: none"> • To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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B.COM., COOPERATION – COURSE STRUCTURE AND CREDIT DISTRIBUTION

(For the students admitted from the academic year 2023-2024 onwards)

Part	Course Code		Title of the Course	Credits	Hrs	Int. Mark	Ext. Mark	Tot Mark
FIRST YEAR								
FIRST SEMESTER								
Part I		Language Course - I	Tamil	3	6	25	75	100
Part II		Language Course - I	English	3	6	25	75	100
Part III	23UCOPC01	Core – I	Financial Accounting I	5	5	25	75	100
Part III	23UCOPC02	Core - II	Principles of Management	5	5	25	75	100
Part III	23UCOME01	Elective I	Cooperation Theory and Practice	3	4	25	75	100
	23UCOME02	Elective I	Indian Economic Development					
	23UCOME03	Elective I	Business Economics					
Part IV	23UCOPS01	SEC – 1 (NMEC - 1)	Theory of Cooperation	2	2	25	75	100
	23UCOPI01	SEC - 2 Foundation Course	Field Visit to Cooperative Institutions	2	2	25	75	100
			TOTAL	23	30	175	525	700
SECOND SEMESTER								
Part I		Language Course – II	Tamil	3	6	25	75	100
Part II		Language Course - II	English	3	6	25	75	100
Part III	23UCOPC03	Core - III	Financial Accounting II	5	5	25	75	100
Part III	23UCOPC04	Core - IV	Business Law	5	5	25	75	100
Part III	23UCOME04	Elective II	Cooperative Development in India	3	4	25	75	100
	23UCOME05		Consumerism & Consumer Protection					
	23UCOME06		Business Communication					
Part IV	23UCOPS02	SEC – II (NMEC-II)	Cooperative Finance and Banking	2	2	25	75	100
	23UCOPS03	SEC III	Cooperation in Foreign Countries	2	2	25	75	100
			TOTAL	23	30	175	525	700

SECOND YEAR								
THIRD SEMESTER								
Part I		Language Course – III	Tamil	3	6	25	75	100
Part II		Language Course - III	English	3	6	25	75	100
Part III	23UCOPC05	Core - V	Corporate Accounting I	5	5	25	75	100
Part III	23UCOPC06	Core - VI	Company Law	5	5	25	75	100
Part III	23UCOME07	Elective - III	Cooperative Book Keeping System	3	4	25	75	100
	23UCOME08		Business Mathematics & Statistics					
	23UCOME09		Business Environment					
Part IV	23UCOPS04	SEC - IV	Office Automation	1	1	25	75	100
	23UCOPS05	SEC - V	Office Management	2	2	25	75	100
			Environmental Studies	-	1			
			TOTAL	22	30	175	525	700
FOURTH SEMESTER								
Part I		Language Course – IV	Tamil	3	6	25	75	100
Part II		Language Course - IV	English	3	6	25	75	100
Part III	23UCOPC07	Core - VII	Corporate Accounting II	5	5	25	75	100
Part III	23UCOPC08	Core - VIII	Principles of Marketing	5	5	25	75	100
Part III	23UCOME10	Elective IV	Non-Credit Cooperatives	3	3	25	75	100
	23UCOME11		Computer Applications in Business					
	23UCOME12		Spread sheet for Business					
Part IV	23UCOPS06	SEC - VI	Business Development for Cooperatives	2	2	25	75	100
	23UCOPS07	SEC - VII	Service Marketing	2	2	25	75	100
			Environmental Studies (EVS)	2	1	25	75	100
			TOTAL	25	30	200	600	800

THIRD YEAR								
FIFTH SEMESTER								
Part III	23UCOPC09	Core - IX	Cost Accounting	4	5	25	75	100
Part III	23UCOPC10	Core - X	Banking Law and Practice	4	5	25	75	100
Part III	23UCOPC11	Core - XI	Cooperative Laws	4	5	25	75	100
Part III	23UCOPC12	Core - XII	Auditing and Corporate Governance	4	5	25	75	100
Part III	23UCOME13	Discipline Specific Elective	1. Cooperative Training : Visit in Cooperative Institutions	3	4	40	60	100
	23UCOME14		2. Indirect Taxation					
	23UCOME15		3. Cooperative Banking in India	3	4	25	75	
	23UCOME16		4. Computer Management in Cooperatives					
Part IV			Value Education	2	2	25	75	100
			Summer Internship / Industrial Training	2	-	25	75	100
				26	30			
SIXTH SEMESTER								
Part III	23UCOPC13	Core - XIII	Cooperative Management and Administration	4	6	25	75	100
Part III	23UCOPC14	Core - XIV	Management Accounting	4	6	25	75	100
Part III	23UCOPC15	Core - XV	Income Tax Law and Practice	4	6	25	75	100
Part III	23UCOME17	Discipline Specific Elective	5. Research Methodology	3	5	25	75	100
	23UCOME18		6. Human Resource Management					
	23UCOME19	Discipline Specific Elective	7. Entrepreneurship Development	3	5	25	75	100
	23UCOME20		8. Cooperative Auditing					
Part IV	23UCOPS08		Professional Competency Skill Enhancement Course	2	2	25	75	100
Part V			Extension Activity	1				
			TOTAL	21	30	150	450	600
			GRAND TOTAL	140	180			

**SEC – Skill Enhancement Course

FIRST YEAR – SEMESTER – I

CORE – I: CORPORATE ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC01	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOT	15	10	15	15	13	11	10	10	15	10	10
AVG	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty <u>and Insurance Claims</u> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <u>Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</u>	15
TOTAL		75

	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
	Reference Books
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
	Web Resources
1.	https://www.slideshare.net/mesharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC02	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

**Mapping with programme outcomes
and programme specific outcomes**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	<p>Introduction to Management</p> <p>Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.</p>	15
II	<p>Planning</p> <p>Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.</p>	15
III	<p>Organizing</p> <p>Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p>	15
IV	<p>Staffing</p> <p>Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion - Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal</p>	15
V	<p>Directing</p> <p>Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Supervision.</p> <p>Co-ordination and Control</p> <p>Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
	Total	75

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

FIRST YEAR – SEMESTER – I

ELECTIVE - I: COOPERATION THEORY AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC03	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to gain fundamental knowledge on Cooperation
LO2	To enable the students to understand the basic concepts and Principles of Cooperation
LO3	To enable the students to understand the contributions of various Co-operators to the field of Cooperation
LO4	To enable the students to distinguish Cooperation and other forms of business organizations
LO5	To provide knowledge regarding the Strategies for Cooperative Development.

CO	Course Outcomes
CO1	Familiar with basic concept, values and principles of cooperation
CO2	Understand the different concept of cooperative schools
CO3	Acquire knowledge about other forms of corporate concern
CO4	Learn about the practices of cooperatives in economic system
CO5	Formulate the strategies for cooperative education and training in present condition

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	<p>Cooperation:</p> <p>Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 – ICA Cooperative Identify Statement 1995: Definition, Values and Principles.</p>	12
II	<p>Cooperative Thoughts:</p> <p>Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Dr. Gadgil- Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only.</p>	12
III	<p>Cooperation and Other Forms of Economic Organisations:</p> <p>Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.</p>	12
IV	<p>Cooperative and Other Forms of Economic System:</p> <p>Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.</p>	12
V	<p>Strategies for Cooperative Development:</p> <p>Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels.</p>	12
	TOTAL	60

Textbooks	
1.	Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2.	Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi
3.	John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
4.	Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand & Co., New Delhi
5.	Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An In depth Analysis, Shanma Publications, Coimbatore
Reference Books	
1.	Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.
2.	Saradha, V., (1986) Theory of Cooperation, Himalaya Publishing House, Mumbai
3.	Weeraman P.E., (1988) Principles of Cooperation, ICA- ROAP, New Delhi
4.	Co-Operative Movement in India: by G R Madan Mittal Publications; 1ST edition (1 January 2007)
5.	Cooperative Strategies - Child Et Al - Oxford UP

Web Resources	
1.	https://csnetwork.coop/index.php/cooperative-values-and-principles/
2.	https://www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/
3.	https://www.drishtiiias.com/to-the-points/Paper2/self-help-groups-shgs
4.	https://www.ahlawatassociates.com/blog/types-of-business-structures-in-india/
5.	https://social.un.org/coopyear/documents/MshiuCREATINGANENABLINGENVIRONMENTforCooperativeDevelopment.pdf

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME01	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

CO	Course Outcomes
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	<p>Economic Development and Growth</p> <p>Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.</p>	12
II	<p>Economic Development</p> <p>Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development</p>	12
III	<p>National Income</p> <p>Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare</p>	12
IV	<p>Public Finance</p> <p>Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.</p>	12
V	<p>Money Supply</p> <p>Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.</p>	12
TOTAL		60

Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME02	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	<p>Introduction to Economics</p> <p>Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –</p> <p>Concept of Efficiency- Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation.</p>	12
II	<p>Demand & Supply Functions</p> <p>Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.</p>	12
III	<p>Consumer Behaviour</p> <p>Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p>	12
IV	<p>Theory of Production</p> <p>Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium</p>	12
V	<p>Product Pricing</p> <p>Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve</p>	12
	TOTAL	60

Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocola, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrijcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

FIRST YEAR – SEMESTER - II

SEC – I: THEORY OF COOPERATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS01	5				4	5	25	75	100

Learning Objectives	
LO1	To know basic concepts, values and benefits of cooperation
LO2	To understand the principles and philosophy of cooperation
LO3	To understand the various schools of cooperative thoughts (Pre Rochdale)
LO4	To understand the various schools of cooperative thoughts (Post Rochdale)
LO5	To distinguish cooperatives from other economic organizations

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

MAPPING WITH PROGRAMME OUTCOME

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3
CO2	3	2	3	3	2
CO3	3	2	3	2	3
CO4	3	2	3	2	2
CO5	3	1	2	1	3

3 - Strong; 2 - Medium; 1- Low

Units	Contents	No. of Hours
I	Cooperation Definition – Features – Values of Cooperation: Self-help, self-responsibility, democracy, equality, equity and solidarity. Benefits of Cooperation.	15
II	Cooperative Principles Evolution of cooperative principles - Rochadale Principles - Reformulation of Cooperative Principles by ICA in 1937, 1966 and 1995.	15
III	Cooperative Thought Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr. William King and Charles Fourier-Rochadale Model –	15
IV	Post-Rochadale Cooperative Thought: Raiffesien, and Schultzce Delitz, Dr. Gadgil – Different Schools of Cooperative Thought (Concepts only) – Eminent cooperators in Tamilnadu.	15
V	Cooperatives and other forms of Economic System Features of Capitalism, Cooperation and Socialism - Cooperation as a Balancing sector - Cooperation as an economic system, Sector and Movement.	15
	TOTAL	75

Text Books	
1.	Hajela T. N. Cooperation Principles, Problems and Practice, Ane Books Pvt. Ltd., New Delhi. 2016, 8 th Edition.
2.	Mathur B.S. , Co-operation in India, Sahitya Bhawan 1999, 1 st Edition.

Reference Books	
1.	Abdul Kuddus K.A., Zahir Hussain, A. K. Theory, Law and Practice of Cooperative Banking Limra Publications, Chennai.2017, 4 th Revised Edition.
2.	Krishnaswamy O.R. and Kulandaiswamy, V. Cooperation: Concept and Theory, Arudra Academy, Coimbatore, 2000, 1 st Edition.

WEB RESOURCES

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

www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf

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

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

FIRST YEAR – SEMESTER - I

FOUNDATION COURSE: FUNDAMENTALS OF COOPERATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPI01	2				2	2	25	75	100

Learning Objectives	
LO1	To know basic concepts, values and benefits of cooperation.
LO2	To understand the structure of credit cooperatives and its functions.
LO3	To understand the structure of Non –Credit cooperative institutions.
LO4	To gain the basic knowledge on structure of management of Cooperatives and their duties and responsibilities.
LO5	To gain thorough knowledge on Administrative setup of cooperatives

CO	Course Outcomes
CO1	Familiarize with the basic concept and values of cooperation
CO2	Recognize the various structure of Credit Cooperatives /
CO3	Comprehend the constitution and functions of Non-Credit Cooperatives.
CO4	Analyze the key different functions and Responsibilities of Management of Cooperatives
CO5	Gain knowledge on administrative set up of cooperatives and aware of the important role of government in cooperative sector.

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	3	2	2	2	2	2	2	3	2
CO2	2	2	3	2	2	2	2	3	2	3	3
CO3	2	2	3	2	2	2	2	3	3	2	3
CO4	3	2	3	2	2	2	2	3	3	2	2
CO5	3	3	3	2	2	2	2	3	3	2	2
TOTAL	12	11	15	10	10	10	10	14	13	12	12
AVERAGE	2.4	2.1	3	2	2	2	2	2.2	2.6	2.4	2,1

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Cooperation: Concept and Definition, Features, Benefits and Values of Cooperation.	6
II	Credit Cooperatives: Credit: meaning, definition, classification. Overview of short term, Medium term, and Long term cooperative Credit Structure, Urban cooperative Banks.	6
III	Non Credit Cooperatives: Structure, Constitution, objectives and functions of Marketing cooperatives, Housing Cooperatives, Industrial Cooperatives, Consumer Cooperatives.	6
IV	Management of Cooperatives: Pyramidal Structure – General Body, Board of Directors and President – Powers, Duties and Responsibilities	6
V	Administrative set up of Cooperatives: Powers and Functions, Role –Scheme and Programmes of Government	6
TOTAL		30

Textbooks	
1	Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2	Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi
3	John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
4	R.D. Bedi, Theory, History and Practice of Cooperation, International Publishing House, Meerut, 1981
5	Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An In depth Analysis, Shanma Publications, Coimbatore
Reference books	
1	Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.
2	Saradha, V., (1986) Theory of Cooperation, Himalaya Publishing House, Mumbai
3	Abdul Kuddus. K.A and A.K. ZakirHussain. Cooperative Credit and Banking, Limra Publications, Chennai.
4	K.A., Abdul Kudus, and A K ZahirHussain, Non – Credit Cooperatives, Limra Publications, Chennai 2017
5	B.S.Mathur, Cooperation in India, SathiyaBhavan, Agra 2010.
6.	Nakkiran S (2013), Cooperative Management, Deep and Deep Publications, New Delhi
Web Resources	
1	https://www.slvrec.com/content/7-cooperative-principles
2	www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf
3	http://www.chennaidtcoopunion.com/Administrative_Setup4.html

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC03	5				4	5	25	75	100

Learning Objectives

LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Course Outcomes

CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts: – Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75

Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC 04	5				4	5	25	75	100

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	<p>Elements of Contract</p> <p>Indian Contract Act 1872:</p> <p>Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract</p>	15
II	<p>Performance of Contract</p> <p>Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract</p>	15
III	<p>Contract of Indemnity and Guarantee</p> <p>Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –</p>	15
IV	<p>Bailment and Pledge</p> <p>Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.</p>	15
V	<p>Sale of Goods Act 1930:</p> <p>Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller</p>	15
	TOTAL	75

Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

FIRST YEAR – SEMESTER – II

ELECTIVE II: COOPERATIVE DEVELOPMENT IN INDIA

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME04	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to know about the major stages of Co-operative Development in India.
LO2	Help the students to know about the Co-operative Development under Five Year Plans.
LO3	To enable the students to know about the Co-operative Education & Training.
LO4	To know about the growth and performance of Co-operatives in Tamil Nadu and to know about the Govt. schemes & programmes for Co-operative Development
LO5	To understand the Challenges before Co-operatives.

CO	Course Outcomes
CO1	Familiar the origin and development cooperative in India
CO2	Acquire knowledge about cooperative development under five years plan period
CO3	Examine the implication of cooperative education
CO4	Cognize the programmes and schemes of the government for cooperative development
CO5	Develop the knowledge about new generation cooperatives

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Co-operative Development in India: Major stages, Pre-independence era: Nicholson's Report, Co-operative Credit Societies Act 1904 –Co-operative Societies Act,1912 - Maclagan Committee (1914), Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1959)	12
II	Co-operative Development under Five Year Plans: Major findings and recommendations of AIRCSC, AIRCRC, Mehta Committee, Agricultural Credit Review Committee - Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP) - Liberalization and Co-operative Sector	12
III	Co-operative Education: Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu.	12
IV	Growth and performance of Co-operatives in Tamil Nadu: Social and economic significance - schemes and Programmes of the Govt. for Co-operative Development.	12
V	Challenges before Co-operatives: Strengths, Weaknesses, Opportunities and Threats New Generation Co-operatives	12
	TOTAL	60

Textbooks	
1.	Bedi R.D., Theory, History and Practice of Co-operation, R, Lal Book Depot, Meerut, 2001.
2.	Hajela T.N., Co-operation: Principles, Problems and Practice, Konark Publishers, New Delhi,2000
3.	Mathur. B.S, Co-operation in India, SahithyaBhavan Publishers, Agra, 2000.
4.	Krishnaswamy O.R &V.Kulandaisamy, Co-operation -Concept and Theory, Arundhra Academy, Coimbatore, 2000.
5.	Krishnaswamy, O.R. Fundamentals of Co-operation, S. Chand & Co., New Delhi, 1989.

Reference Books	
1.	Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi.
2.	Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi
3.	Cases in co-operative movement – G.S.Kamat
4.	Role of Government in Promoting Cooperative Development in Asia - Ramesh Chandra Dwivedi - Ramesh Chandra Dwivedi
5.	The Impact of New Generation Cooperatives on Their Communities - United States. Rural Business/Cooperative Service
Web Resources	
1.	https://www.drishtiiias.com/to-the-points/paper3/cooperative-movement-in-india
2.	asgyan.in/daily-current-affairs/national-cooperative-development-corporation
3.	https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpnftNfA6
4.	https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf
5.	https://www.civildaily.com/news/challenges-facing-cooperative-sector-in-india/

FIRST YEAR – SEMESTER – II

ELECTIVE II - CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME05	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the nature of consumers and consumerism
LO2	To know how consumers are exploited
LO3	To be familiar with consumer rights and duties
LO4	To learn about Consumer Protection Act
LO5	To gain insights into consumerism in India.

CO	Course Outcomes
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	12
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	12
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	12
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	12
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	12
TOTAL		60

Textbooks	
1	Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company,
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad

3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

FIRST YEAR – SEMESTER – II

ELECTIVE II -BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME06	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interview

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	<p>Introduction to Business Communication</p> <p>Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout</p>	12
II	<p>Trade Enquiries</p> <p>Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters</p>	12
III	<p>Banking Correspondence</p> <p>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</p>	12
IV	<p>Secretarial Correspondence</p> <p>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</p>	12
V	<p>Application Letters</p> <p>Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech</p>	12
	TOTAL	60

Textbooks	
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.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2	Rithika Motwani, 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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE (SEC –I): COOPERATIVE FINANCE AND BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS02	2				2	2	25	75	100

Learning Objectives	
LO1	To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India.
LO2	To familiar with the concept of Resource Mobilisation lending and Primary Agricultural Cooperative Societies
LO3	Help the students to learn about the constitution and working of DCCB and SCB
LO4	To enable the students to learn about the functions of Long-term cooperatives
LO5	To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India

Course Outcomes	
CO1	Understood the Concept of Agricultural Cooperative Credit
CO2	Familiarize the approaches of Primary Agricultural Cooperative Credit society
CO3	Know about the constitution and working of District and State Cooperative Banks
CO4	Access the urge of long-term cooperative credit banks
CO5	Explore the construction of non – agricultural cooperatives

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

UNIT	Contents	No. of Hours
I	Agricultural Cooperative Credit: Meaning, Types of Credit, Principles of Good Lending, Cooperative Banking: Definition, Structure of Cooperative credit in India.	6
II	Primary Agricultural Cooperative Societies, Constitution and management, structure, resource mobilization, lending and recovery management, LAMPS	6
III	District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan	6
IV	Long Term Cooperative Credit: Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending	6
V	Non-agricultural Cooperative Credit: Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies.	6
	Total	30

Textbooks	
1.	Choudrey B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay.
2.	GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions
3.	Laud G.M (1956), Cooperative Banking in India, The Co-operators Book Depot, Bombay.
4.	Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
5.	Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore.

Reference Books	
1.	Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.
2.	Ravichandran, K (2000), Crop Loan system and Overdue, Spellbound Publications, Rohtak.
3.	Ravichandran K and S.Nakkiran (2009), Cooperation: Theory and Practice, Abijit Publications, Delhi.
4.	Abdul Kuddus. K.A and A.K. Zakir Hussain. Cooperative Credit and Banking, Limra Publications, Chennai.
5.	Agricultural Finance and Cooperation (Delhi, R.K. Rout)- Kalyani

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE (SEC-III) : COOPERATION IN FOREIGN COUNTRIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS03	2				2	2	25	75	100

Learning Objectives	
LO1	To know the functions and reasons for success of consumer cooperatives in England
LO2	To gain knowledge on performance of Credit cooperatives in Germany
LO3	To be acquainted on Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments
LO4	To make aware of the importance of Marketing Cooperative Societies in Canada
LO5	To understand the functions of different type of cooperative societies in foreign countries.

Course Outcomes	
CO1	Understand functions and reasons for success of consumer cooperatives in England
CO2	Know about performance of Credit cooperatives in Germany
CO3	Expose the Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments
CO4	Paraphrase importance of Marketing Cooperative Societies in Canada
CO5	Familiarise the functions of different type of cooperative societies in foreign countries.

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

UNIT	Contents	No. of Hours
I	Consumers Co-operatives in England: Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Co-operative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.	6
II	Credit Co-operatives in Germany: Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.	6
III	Dairy Co-operatives in Denmark: Background and Development – Constitution and Working-Features – Federations – Factors Contributing for the Success - Recent developments	6
IV	Co-operative Marketing Societies in Canada: Origin and Development - Wheat Pools – Purchase Associations – Functions - Features – Causes for Success - Recent developments	6
V	Other types of Co-operatives in foreign Countries: Origin, development, features and reasons for success of Co-operatives in Japan: Multipurpose Agricultural Co-operatives – Consumer Co-operatives, Workers’ Co-operatives - China: Workers Co-operative, Israel: Credit Co- operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Sweden – Credit Co-operatives – Singapore: Consumer and Service Cooperatives. USA: Agricultural Co-operatives.	6
	Total	30

Textbooks	
1	John Winfred & Kulaindaiswamy, V. (1986) History of Co-operative Thoughts, Rainbow Publications, Coimbatore
2	Kulkarni, (2000), Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai.
Reference Books	
1	Bedi R.D, Theory (1996), History and Principles of Co-operation, Loyal Book Depot, Meerut.
2	Hajela T.N. (2010), Co-operation Principles, Problems and Practice, Konark Publishing House, New Delhi
3	Mathur B.S. (1999), Co-operation in India, Sahithya Bhavan Publishers, Agra.
4	Memoria C.B, (1973), Co-operation in India and Abroad, Kitab Mabal, Allahabad

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC05	5				4	5	25	75	100

Learning Objectives	
LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	<p>Issue of Shares</p> <p>Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.</p>	15
II	<p>Issue & Redemption of Preference Shares & Debentures</p> <p>Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.</p> <p>Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.</p>	15
III	<p>Final Accounts</p> <p>Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration</p>	15
IV	<p>Valuation of Goodwill & Shares</p> <p>Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.</p> <p>Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.</p>	15
V	<p>Indian Accounting Standards</p> <p>International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)</p>	15
	TOTAL	75

Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol II, S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC06	5				5	5	25	75	100

Learning Objectives	
LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75

Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

SECOND YEAR – SEMESTER – III

ELECTIVE III : COOPERATIVE BOOK-KEEPING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME07	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to understand the unique system of book keeping prevalent in cooperative societies and institutions
LO2	To understand the basic principles and uniqueness of cooperative book keeping system
LO3	To make the students to conversant with different sets of accounting books maintained by cooperative banks and institutions
LO4	To make the students capable of preparing financial statements from the books of accounts maintained by cooperatives
LO5	To enable the students to gain the recent changes brought in the Cooperative Book Keeping System as per the recommendations of Task Force on STCCS

CO	Course Outcomes
CO1	Familiarize the peculiar nature of cooperative accounting
CO2	Gain knowledge about the book keeping in cooperatives
CO3	Gain knowledge about the preparation of ledger and trial balance
CO4	Analyze and prepare the final accounts of cooperatives
CO5	Acquire the knowledge about the accounting practice of rural credit institution

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Fundamentals of Cooperative Accounting: Evolution – distinctive features - differences between cooperative account keeping and double entry system – single entry system and cooperative account keeping.	12
II	Book keeping in Cooperatives: Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions	12
III	General Ledger and Special ledgers in Cooperatives Reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement	12
IV	Preparation of Financial Statements: Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives	12
V	Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)	12
	TOTAL	60

Textbooks	
1.	GOI (2004), Report of the Task Force on Revival of Rural Credit Institutions (ST Credit Structure).
2.	Krishnasamy O.R. Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi, 1992.
3.	Manickavasagam, P (1989), A Treatise on Cooperative Account Keeping, Rainbow Publications, Coimbatore.
4.	NABARD (2010), The Common Accounting System for PACS
5.	Samiuddin, MahfoozurRahman and HifzurRehman, Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi, 1989.

Reference Books	
1.	Cooperative accounting Dr. Moses Gweyi
2.	Cooperative accounting - Karthikeyan
3.	Cooperative accounting – Cheel Ernest .c Hardpress Ltd.
4.	A system of Accounting for Cooperative fruit Assocations - Beorge Anton - Forgotten Books
5.	Cooperative Accounting and Auditing by <u>Y.K. Rao</u> – Mittal publication
Web Resources	
1.	www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt .
2.	https://www.academia.edu/5180770/CO_OPERATIVE_ACCOUNTING
3.	file:///C:/Users/RAM/Documents/learning/google%20data%20studio/cir57.pdf
4.	File:///C:/Users/RAM/Documents/Learning/Google%20data%20studio/COP%20416%0%20%20COOPERATIVE%20ACCOUNTING.Pdf
5.	file:///C:/Users/RAM/Documents/learning/google%20data%20studio/Hand-Book-on-maintenance-of-records-in-Cooperative-Societies.pdf

SECOND YEAR – SEMESTER – III

ELECTIVE III –BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME08	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers Time Series Analysis - Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	12
	TOTAL	60

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

SECOND YEAR – SEMESTER – III

ELECTIVE : III BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME09	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
	TOTAL	60

Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshvpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

FIRST YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-IV) : OFFICE AUTOMATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS04	2				2	2	25	75	100

Learning Objectives	
LO1	To understand the basic concepts of Office Automation
LO2	To learn about the various operating system of computer
LO3	To gain knowledge on processing of documents in word with various operating systems.
LO4	To prepare table and create charts in Excel
LO5	To understand the preparation of power point

Course Outcomes	
CO1	Provides an preview of office automation, obstacles to the growth of office automation and computer mail system.
CO2	Identify the various input and output devices available in Computer
CO3	Prepare documents in word and know the various formatting system
CO4	Prepare table in Excel
CO5	Create a slide show presentation with animation effects Prepare Charts and insert pictures ,diagram in Power point presentation

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	3	3	2
CO4	3	3	2	3	2	2	2	3	3	3	2
CO5	3	2	3	2	2	2	2	3	3	2	2
TOTAL	15	12	13	12	11	10	10	13	15	13	10
AVERAGE	3	2.2	2.6	2.2	2.2	2	2	2.6	3	2.6	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Office automation: Introduction, goals of office automation, Functions, Characteristics, obstacles to the growth of office automation and computer mail system.	6
II	Introductory concepts of Computer: History - Generation - Classification - Block diagram - Memory unit – CPU. Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features	6
III	Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge .	6
IV	Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing.	6
V	Power point: Introduction to Power point - Features – Understanding slide types – creating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects.	6
	Total	30

Textbooks	
1	Alexis Leon and Mathews Leon, "Fundamentals of information technology", Leon Press 1999, 2nd Edition.
2	. Peter Norton, "Introduction to Computers", Tata McGraw Hill.
Reference Books	
1	Jennifer Ackerman Kettel, Guy Hat-Davis and Curt Simmons, "Microsoft 2003", Tata McGraw Hill.
2	Quick Course In Ms-Office, Joyce Cox, Galgotia Publication Pvt Ltd
3	R.K.Tanali, Pc Software, Tata Mc Graw Hill & Ltd
Web References	
1	NPTEL & MOOC courses titled Office Automation
2	https://www.livewireindia.com/microsoftoffice_automation_software_training.php

FIRST YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-V) : OFFICE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS05	2				2	2	25	75	100

Learning Objectives	
LO1	To understand the basic concepts of Office Management
LO2	To gain knowledge on Maintaining of various records and filing system
LO3	To acquire knowledge on form designing, Purchase , Issue and regulation of stationery
LO4	To have an insight about Office Cost Reduction and Control
LO5	To understand the concept of Measurement of office work

Course Outcomes	
CO1	Gain Knowledge on the basic concepts of Office Management
CO2	Understand about Maintaining of various records and filing system
CO3	Know the concept of form designing, Purchase , Issue and regulation of stationery
CO4	Acquire knowledge on Office Cost Reduction and Control
CO5	Understand the concept of Measurement of office work

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	2	3	3	2	3	2	2	2	3	3	2
CO4	2	2	2	2	2	2	2	2	3	3	2
CO5	3	3	2	2	3	2	2	2	3	2	2
TOTAL	13	12	12	10	13	10	10	10	15	13	10
AVERAGE	2.6	2.2	2.4	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Office Management: Meaning, Functions - Office Organization - Role of a Manager in Office Planning and Scheduling of Office Work.	6
II	Records Management: Meaning, Purpose, Principles - Filing, objectives Filing, - Characteristics of Good Filing System, Classification, Methods of Filing, Centralized Vs Decentralized Filing, Filing System.	6
III	Forms Management: Types of Forms Design, Office Stationery and Supplies: Types of Stationery, Continuous Stationery Purchase, Record, Storage and Issue of Stationery, Regulating Stationery.	6
IV	Office Cost Reduction and Control: Principles of cost Control, Elements of Office Cost - Methods of Cost Control, Budgetary Control.	6
V	Measurement of Office Work: Purpose, Importance and Process of Measurement-Setting Standards - Work Simplification	6
	Total	30

Textbooks	
1	R. S. N. Pillai, Bagavathi, Office Management, Sulthan Chand & Co, 2008
2	S.P Arora, Office organization And Management — Vikas publishing House Pvt Ltd.
3	Dr. I.M.Sahai, Office Management — Sathiya Bhawan Agra
Reference Books	
1	S.P.Jain and T.V.Chopra, Modern Office Management, Dhanpat Rai and Co, 1999
2	S.C.Sahoo, Baldevkar, Office Management, Himalaya Publishing House, 1993
3	S.P. Arora, Office Organization and Management, Vikas Publishing House Pvt Ltd, 2001
4	P.N. Reddy And H.R.Appanniah, Office Organization and Management, Himalaya Publishing House, 1999
5	Dr.M.M. Varma and Dr.R.K.Agarwal, Office Management, King Books Educational Publishers, 1996.

SECOND YEAR – SEMESTER – III

ENVIRONMENTAL STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC09	1								

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC07	5				4	5	25	75	100

Learning Objectives	
LO1	To know the types of Amalgamation, Internal and external Reconstruction
LO2	To know Final statements of banking companies
LO3	To understand the accounting treatment of Insurance company accounts
LO4	To understand the procedure for preparation of consolidated Balance sheet
LO5	To have an insight on modes of winding up of a company

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	<p>Amalgamation, Internal & External Reconstruction:</p> <p>Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).</p> <p>Internal & External Reconstruction</p> <p>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</p>	15
II	<p>Accounting of Banking Companies</p> <p>Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.</p>	15
III	<p>Insurance Company Accounts:</p> <p>Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.</p>	15
IV	<p>Consolidated Financial Statements</p> <p>Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).</p>	15
V	<p>Liquidation of Companies</p> <p>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.</p>	15
	TOTAL	75

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC08	5				4	5	25	75	100

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	<p>Introduction to Marketing</p> <p>Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.</p>	15
II	<p>Market Segmentation</p> <p>Meaning and definition- Benefits–Criteria for segmentation–Types of segmentation – Geographic – Demographic–Psychographic Behaviour– Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour –Consumer Buying Decision Process and Post Purchase Behaviour.</p>	15
III	<p>Product & Price</p> <p>Marketing Mix—an overview of 4P’s of Marketing Mix–Product – Introduction to Stages of New Product Development–ProductLifeCycle– Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.</p>	15
IV	<p>Promotions and Distributions</p> <p>Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion– Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.</p>	15
V	<p>Competitive Analysis and Strategies</p> <p>Global Market Environment– Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E–Marketing & M–Marketing– E-Tailing– CRM – Market Research – MIS and Marketing Regulation.</p>	15
	TOTAL	75

Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashi bhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, Newdelhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker. M, Marketing Management And Strategy, Macmillan Business, Bloom bury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

SECOND YEAR – SEMESTER – IV

ELECTIVE IV –NON-CREDIT COOPERATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME10	3				3	3	25	75	100

Learning Objectives	
LO1	To understand the nature and functions of Production cooperatives in India
LO2	To impart knowledge about the constitution, structure and functions of Marketing cooperatives
LO3	To provide knowledge about the working of Consumer Cooperatives
LO4	Enable to know about the working, practical problems faced by the Industrial cooperatives
LO5	To know about the functions of Service cooperatives

Course Outcomes	
CO1	Gain in-depth knowledge about functions of non-credit cooperatives
CO2	Acquire the knowledge about the constitution, structure, functions, uses of Marketing cooperatives
CO3	Familiarize the procedure of funds management and utilization consumer cooperatives
CO4	Cognize the practical problems faced by the industrial cooperatives
CO5	Understand the functions and working of service cooperatives

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Production Cooperatives: Types – Significance- Structure – Cooperative Processing – Need and Importance- Working and functions. Dairy Cooperatives: Operation Flood Schemes- Importance of Dairy Industry – ANAND pattern – Latest Trends	9
II	Marketing Cooperatives: Importance, Structure, Functions, Progress, Problems of Primary Agricultural Producers Cooperative Marketing Society, Tamil Nadu State Agricultural Cooperative Marketing Federation (TANFED), National Agricultural Cooperative Marketing Federation (NAFED), Linking of Credit with Marketing.	9
III	Consumer Cooperatives: Need and Importance – Structure – Working of Primary Consumer Cooperative Store, District Cooperative Wholesale stores, State Cooperative Consumers Federation – Super Markets	9
IV	Industrial Cooperatives: Objectives-importance- Types – Small scale industrial cooperatives- Constitution, working- Problems and Prospects of Cooperative Sugar Factories – Cooperative Spinning Mills – Cooperative Tea Factories	9
V	Service Cooperatives: Labour Cooperatives – Sheep Breeding Cooperative Societies – Cooperative Hospitals – Transportation Cooperatives – Cooperative Colleges and Lift Irrigation societies.	9
	Total	45

Textbooks	
1.	B.S.Mathur, Cooperation in India, Sathiyabhavan, Agra 2010.
2.	B.S. Mathur, Cooperative Marketing in India, Pitaliya PustakBhandar, Jaipur, 2010
3	T.N. Hajela, Principles, Problems and Practice of Cooperation, Konark Publishing House, New Delhi, 2020
4	R.D. Bedi, Theory, History and Practice of Cooperation, International Publishing House, Meerut, 1981
5.	K.A., Abdul Kudus, and A K Zahir Hussain, Non – Credit Cooperatives, Limra Publications, Chennai 2017

Reference Books	
1.	Singh L P, Cooperative Marketing in India and Abroad, Himalaya Publishing House, Mumbai, 2001
2.	Shanmuga sundaram S, weavers Cooperatives, Rainbow publications, Coimbatore 1987
3.	Rayudu C S, Industrial Cooperatives, Northern Book Centre, New Delhi 1992
4.	Matur B L, Rural development and Cooperation RBSA publications, New Delhi 2000
5.	Acharaya S S, Agricultural Marketing in India, Oxford & IBH publishing, New Delhi, 2019
Web Resources	
1.	https://www.nddb.coop/links/dairycoop
2.	https://tanfed.tn.gov.in/
3.	https://indiaagronet.com/indiaagronet/Agri_marketing/contents/co-operating_mktg_.htm
4.	https://www.tn.gov.in/rti/proactive/cfcp/manual_cfcp_rcs.pdf
5.	https://www.india.gov.in/website-tamil-nadu-cooperative-marketing-federation-limited

SECOND YEAR – SEMESTER – IV

ELECTIVE IV – COMPUTER APPLICATIONS IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME11	1		2		3	3	25	75	100

Learning Objectives	
LO1	To apply various terminologies used in the operation of computer systems in a business environment.
LO2	To Understand the basic concepts of a word processing package
LO3	To apply the basic concepts of electronic spread sheet software in business.
LO4	To Understand and apply the basic concepts of PowerPoint presentation.
LO5	To generate electronic mail for communicating in an automated office for business environment.

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	Word Processing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	9
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	9
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	9
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	9
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	9
	TOTAL	45

Textbooks	
1	<u>R Parameswaran</u> , Computer Application in Business - S. Chand Publishing, UP.
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP.
3	<u>MansiBansal</u> , <u>Sushil Kumar Sharma</u> , Computer Application In Business ,_Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

SECOND YEAR – SEMESTER – IV

ELECTIVE IV – SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME1 2	1	-	2		3	3	25	75	100

Learning Objectives	
LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	<p>Introduction</p> <p>Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.</p>	9
II	<p>Financial, Logical and Text Functions</p> <p>Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.</p>	9
III	<p>Statistical Analysis</p> <p>Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.</p>	9
IV	<p>Reference</p> <p>Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.</p>	9
V	<p>Projects and Applications</p> <p>Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.</p>	9
	TOTAL	45

Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE (SEC-VI) : BUSINESS DEVELOPMENT PLAN FOR COOPERATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS06	2				2	2	25	75	100

Learning Objectives	
LO1	To Know the concept of Business Development plan for cooperatives
LO2	Apply to acquire skill to prepare Credit plan in Cooperatives
LO3	To explore the knowledge on Implementation of Development Action Plan
LO4	To Prepare Income and Expenditure Plan of Cooperatives
LO5	To gain knowledge on calculation of Non-Performing Assets.

Course Outcomes	
CO1	Understanding the basic concept of Business Development plan for cooperatives
CO2	Preparation of credit plan and identify the factors affecting in preparation of credit plan
CO3	Acquire knowledge on preparation and implementation of Development Action Plan
CO4	Prepare Income and Expenditure Plan
CO5	Gain knowledge on calculation of Non-Performing Assets

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	2	3	3	3	3	2	2	3	3	3	2
CO4	2	3	2	2	2	2	2	3	3	3	2
CO5	3	3	2	3	3	2	2	2	3	2	2
TOTAL	13	13	12	12	13	10	10	12	15	13	10
AVERAGE	2.6	2.6	2.4	2.4	2.6	2	2	2.4	3	2.6	2

Strong - 3

Medium – 2

Low – 1

UNIT	Contents	No. of Hours
I	Business Development Plan: Concept, Importance, objectives, benefits -steps in preparation of Business Development Plan Preparation of Sub Plans- Preparation of Business Activity Plan. Agricultural Review Committee: Recommendations of Kusro committee – Challenges of Cooperatives in India.	6
II	Preparation of Credit Plan: Meaning, Need, Factors affecting Credit Plan, Sources of Funds: Short Term, Long Term Funds, Preparation of Whole Plan- Input Sales Plan: Factors, Calculation of Input Sales Plan ,Consumer Goods Sales Plan, Agricultural Goods Sales Plan, and Other Sales Plan	6
III	Development Action Plan (DAP): Meaning, Strategies, Suggestions for Reduction of Cost, Computation for Break Even Level of Business, Implementation of Development Action Plan in Credit, Inputs, Distribution System, Consumer Goods , Storage of Goods, SHG- Kissan Credit Card- An Innovation in Rural Credit: Objectives, Features, Progress.	6
IV	Preparation of Income and Expenditure Plan: Objectives, Benefits, Types -Inspection: Meaning, Objectives, Types, Liabilities, Tools and Techniques- Evaluation: Meaning, Methods, Valuation of Assets and Liabilities in Credit Cooperatives,	6
V	Non Performing Assets: Concepts of NPA, Standard, Sub Standard, Doubtful and Loss Assets- NPA in Cooperative Bank – Recovery Management – Causes of Overdues – Action against defaulters – Defects in coercive methods- suggestions for better recovery- Recovery Ethics.	6
	Total	30
Textbooks		
1	Business Development Policy – Tamilnadu Cooperative Union, Chennai	
2	Laud G.M (1956), Cooperative Banking in India, The Cooperators Book Depot, Bombay	
3	Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.	
Reference Books		
1	K.A. Adbdul Kuddus and A.K.Zahir Hussain , Cooperative Credit and Banking, Limra Publications, Chennai	
2	.HajelaT.N., Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi, 1999.	
3	Mathur. B.S. Cooperation in India, Sahithya Bhavan Publishers	
4	GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure).	

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE (SEC-VI) : SERVICE MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS07	2				2	2	25	75	100

Learning Objectives	
LO1	To learn distinctive features of services and key elements in services marketing
LO2	To provide insight into ways to improve service quality and productivity.
LO3	To understand marketing of different services in Indian context.
LO4	To understand the unique challenges inherent in managing and delivering quality services.
LO5	To understand the ‘state of the art’ of service management thinking.

Course Outcomes	
CO1	Analyse the factors to be considered in designing service process
CO2	Summarise the Components of service marketing mix
CO3	Understand the managing demand and supply
CO4	Analyse the guidelines for managing service competition
CO5	Analyse the marketing practices in banking, insurance, health care, tourism and professional or consultancy services

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	2	2	3
CO3	2	3	3	3	3	2	2	2	3	3	3
CO4	2	2	2	3	2	2	2	2	2	3	2
CO5	2	3	2	3	3	2	2	2	2	2	2
TOTAL	12	12	12	13	13	10	10	10	12	13	12
AVERAGE	2.4	2.2	2.4	2,6	2.6	2	2	2	2.4	2.6	2.4

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	<p>Introduction to Services Marketing</p> <p>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 – Management models of service design – Services marketing system – Service process.</p>	6
II	<p>Service Marketing Mix</p> <p>Service marketing mix – Definition and Characteristics – Components of service marketing mix – 7Ps product in services, pricing, promotion, place, people, process and physical evidence.</p>	6
III	<p>Managing Demand and Supply</p> <p>Managing demand and supply and its strategies – Types of marketing in service firms – Internal marketing – External marketing – Service triangle – Relationship marketing</p>	6
IV	<p>Managing Service Quality</p> <p>Service quality and its dimensions – Measurement of service quality - Gap analysis – Service quality management - Problems in service quality control - Guidelines for managing service competition.</p>	6
V	<p>Marketing of different services</p> <p>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 - Tourism services – Marketing mix for tourism - Telecommunication.</p>	6
	Total	30

Textbooks	
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”, 3 rd Edition, Pearson Education, New Delhi
3	Srinaivasan, R(2016), “Services Marketing in Indian Context”, Prentice Hall.
Reference Books	
1	James A Fitzmmons & Mona J Fitzmmons,(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 Reference	
1	https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf

SECOND YEAR – SEMESTER – IV

ENVIRONMENTAL STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC09	2				2	1	25	75	100

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC09	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the various concepts of cost accounting and prepare cost sheets
LO2	To gain knowledge regarding valuation methods of material and labour cost
LO3	To know the apportionment of Overheads.
LO4	To be acquainted with the preparation of contract costing
LO5	To aware of the various provisions of process costing

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting and preparation of cost sheet
CO2	Analyse the various valuation methods of issue of materials and labour cost
CO3	Critically evaluate the apportionment of Overheads.
CO4	Assess the cost and profit for the contract accounts
CO5	Able to determine cost in various stages in process costing

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting –Introduction to Cost Accounting Standards - Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
II	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Ledgers – Reorder Levels – ABC Analysis- Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage and Incentive Payments	15
III	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution	15
IV	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	15
V	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	15
	TOTAL	75

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC10	5				4	5	25	75	100

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 and types of various banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	<p>Introduction to Banking</p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion</p>	15
II	<p>Central Bank and Commercial Bank</p> <p>Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.</p> <p>Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.</p>	15
III	<p>Banking Practice</p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.</p> <p>Loans & Advances –Lending Sources- Lending Principles- Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.</p>	15
IV	<p>Negotiable Instruments Act</p> <p>Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.</p> <p>Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non- Crossing.</p> <p>Endorsement</p> <p>Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.</p>	15

V	<p>Digital Banking</p> <p>Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking</p> <p>Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		75

Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

THIRD YEAR – SEMESTER - V

CORE – XI: COOPERATIVE LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC11	5				4	5	25	75	100

Learning Objectives	
LO1	To gain an understanding about the Legal Frame Work of Cooperatives.
LO2	To know about the Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988.
LO3	To know about the State aid to Cooperatives
LO4	To know about the arbitration and supersession of the board.
LO5	To understand the provisions relating to Employees of Cooperatives.

Course Outcomes	
CO1	Aware the origin and development of cooperative legislation and constitution in India
CO2	Familiar the provisions and rules relating to Tamil Nādu Cooperative Societies
CO3	Understand the provisions relate to Disputes settlement
CO4	Acquire the knowledge about the practices of winding up in cooperatives
CO5	Trace out the provisions relating to offences penalties and appeal in tribunals

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

UNIT	Contents	No. of Hours
I	<p>Legal Frame Work for Cooperatives:</p> <p>History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991– Multi State Cooperative Societies Act 2002- Self Reliant Co-operative Societies Act: Features - 97th Constitution Amendment.</p>	15
II	<p>Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:</p> <p>Provision Relating to Registration, Amendment of Bye Laws, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification and Disqualification of board.</p>	15
III	<p>State Aid to Cooperatives – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution – Audit – Inquiry – Inspection – Surcharge – Settlement of disputes- Surcharge – Offences and Penalties.</p>	15
IV	<p>Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders Co-operative Tribunals – Appeals – Revision – Review</p>	15
V	<p>Provisions Relating to Employees of Cooperatives: Common Cadre- Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provisions Relating to Appeal, Revision-Review Cooperative Tribunals</p>	15
	Total	75

Textbooks	
1.	Vidwans M.D, Cooperative Law in India, SahithyaBhavanPublishers,New Delhi, 1956.
2.	Government of Tamilnadu, Tamilnadu Cooperative Society's Act of 1983
3.	Government of Tamilnadu, Tamilnadu Cooperative Societies Rules of 1988.
4.	Weeraman P.E, The Effect of Cooperatives Law on the Auto nomy of Cooperatives in South East Asia, New Delhi, ICA, 1989.
5.	Weeraman P.E, A Model Cooperatives Societies Law With the Authors Commentary, New Delhi, ICA, 1994.
Reference Books	
1	Prolific's Alternative Dispute Resolution Arbitration, Conciliation, Negotiation and Mediation by Rahul Ranjan Edition 2020
2	Legislation Cooperative- French, Hardcover, Jobin Francois- Forgotten Books
3	cooperative Legislation: Trends and Dimensions - Deep & Deep Publications – B.B. Goel
4	Co-operative Workplace Dispute Resolution- <u>Elizabeth A. Hoffmann</u> - Gower Publishing
5	Outcome-Based CooperationIn Communities, Business, Regulation, and Dispute Resolution <u>Christopher Hodges (Author)</u>
Web Resources	
1.	https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/62572.pdf
2.	https://faolex.fao.org/docs/pdf/IND171123.pdf
3.	https://www.multistatesociety.in/index.php?q=settlement-disputes-cooperative-society
4.	https://cooperativeup.gov.in/MediaGallery/Chapter_20.pdf
5.	https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf

THIRD YEAR – SEMESTER – V

CORE – XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC12	5				4	5	25	75	100

Learning Objectives	
LO1	To enable students to understand process of auditing and its classification.
LO2	To impart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

Units	Contents	No. of Hours
I	<p>Introduction to Auditing</p> <p>Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations</p>	15
II	<p>Audit Procedures and Documentation</p> <p>Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation</p>	15
III	<p>Company Auditor</p> <p>Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.</p>	15
IV	<p>Introduction to Corporate Governance</p> <p>Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors</p>	15
V	<p>Corporate Social Responsibility</p> <p>Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules</p>	15
	TOTAL	75

Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3	Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr. T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 1/2:

COOPERATIVE TRAINING VISIT TO COOPERATIVE INSTITUTIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME13			4		3	4	40	60	100

Learning Objectives	
LO1	Practical Training involves study visits to various cooperatives at different levels within and outside the State of Tamil Nadu.
LO2	The Programme is designed with the objective of giving practical training to the students on General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies.

Methodology

The practical training includes study visits to various categories of Cooperatives at Primary, Central (District), Apex (State) levels and to the various offices of the State Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

Types of Institutions to be visited and Subject Matter to be learnt

1. Agricultural Credit

1) **PACS& FSS:** Special features, General Working, Preparation of Accounts and Statements, loan, operation, over due collection.

2) **DCCB:** Special features - General Working, Resource Mobilization Bank or any one of its branch office - Relationship with Apex Bank, NABARD and their control - Loan Operations.

3) **Primary Cooperative Agricultural and Rural Development Bank:** General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode of repayment.

4) **State Apex Cooperative Bank and State Agriculture and Rural Development Bank:** Special features, General Working and contribution for the development of the State Economy.

2. Non-Agricultural Credit

- 1) **Urban Cooperative Bank:** Working and functions.
- 2) **Employees' Cooperative Thrift and Credit Society:** Working and functions.
- 3) **Cooperative Housing Society:** Working and functions.

3. Agricultural Non-Credit (Any TWO)

- 1) **Primary Cooperative Marketing Society:** General working-functions-linking of credit with marketing-problems- Special Features.
- 2) **Cooperative Sugar Factory:** General working - Capacity Utilization- Functions - problems.
- 3) **Regulated Markets:** General working - special features -Challenges-Problems.
- 4) **Cooperative Farming Society:** General working- special features-Challenges-Problems.
- 5) **Primary Cooperative Milk Producer's Society and District Cooperative Milk Producers Union- Functions -** Processing of Milk & Milk Products
- 6) **Primary Weaver's Cooperative Society:** General Features- functions – Management and Administrative set-up- benefits.

4. Other Type of Societies (Any TWO)

- 1) Cooperative Printing Press
- 2) District Cooperative Union
- 3) Agro-Engineering Centre/Societies
- 4) Any other Cooperative societies of vital importance General working, Role in

5. Departmental Set-up

- 1) Registrar of Cooperative Societies: Administrative Set up of Cooperative Department in the State - Duties & Responsibilities.
- 2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit Department in the State - Duties & Responsibilities
6. Any other important and need based Cooperative Institutions and Apex level Cooperative Institutions selected and approved by the Department.

Procedure

- 1) A brief introduction by the Staff-in-charge about the working of the society / institution /department prior to the study visit to the society.

2) In the Society – a brief talk by Chief Executive / PRO / Manager/ Secretary / Asstant Secretary-Office-bearers on the origin, development, general working and problems of the society.

3) Detailed study of the latest Annual Reports, Audit Reports and Financial Statements.

4) Detailed study of the Bye-Laws of the society.

5) Study of the main books maintained and other statements.

6) Discussion with the office-bearers and members regarding the working, problems, Business Development Plan, etc.

7) Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

Evaluation

Cooperative Training will be assessed by a Team of Examiners consisting of Staff-incharge and another member of the faculty as External Member nominated by the HOD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

Evaluation of Report (Staff in charge)	40
Evaluation of Report (External)	40
Joint Viva-Voce	20
Total Marks	100

Criteria for Assessing Reports

- 1) Whether general working profile of the Institutions is recorded properly?
- 2) Whether relevant and reliable (accurate) data have been collected and presented?
- 3) Whether the data have been presented by using appropriated statistical data use of tables, diagrams, etc.,
- 4) Whether key problems have been identified and analysed?
- 5) Whether the report reflects active participation of the students in Practical Training Programme?
- 6) Whether recommendations are sound, useful and pragmatic?

Criteria for Viva - Voce

- 1) Correct Answers to Questions
- 2) Practical Knowledge Gained
- 3) Clarity in expressing the facts and figures.

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2/2: INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME14	4				3	4	25	75	100

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12
TOTAL		60
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.	
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.	
4	Guidance material on GST issued by CBIC, Government of India.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.	
2	https://tax2win.in/guide/gst-procedure	
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9	

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 3/4: COOPERATIVE BANKING IN INDIA

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME15	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India.
LO2	To familiar with the Long-Term Cooperative Credit.
LO3	To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India
LO4	Help the students to learn about the Banking Regulations Act 1949.
LO5	To know about the Management of Cooperative Finance and Banking Institutions in the globalised economy.

Course Outcomes	
CO1	Familiarize the approaches of Agricultural Cooperative Credit society
CO2	Access the urge of long-term cooperative credit
CO3	Explore the construction of non – agricultural cooperatives
CO4	Realized around the specific regulation and provisions relating to cooperative under Banking regulation Act 1949
CO5	Aware of the provocation of government sponsored schemes in the globalized economy

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

UNIT	Contents	No. of Hours
I	Agricultural Cooperative Credit: Primary Agricultural Cooperative Societies, LAMPS – District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan.	12
II	Long Term Cooperative Credit: Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending	12
III	Non-agricultural Cooperative Credit: Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks.	12
IV	Banking Regulations Act 1949 (As Applicable to Cooperative Societies): Salient features - Challenges before Cooperative Finance and Banking Institutions in the globalised economy	12
V	Management of Cooperative Finance and Banking Institutions Viability Norms, NPA, Recovery Management, Government Sponsored Schemes – Group lending.	12
	Total	60

Textbooks

1	Choubey B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay.
2	GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure).
3	Laud G.M (1956), Cooperative Banking in India, The Co-operators Book Depot, Bombay.
4	Nackara S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
5	Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore.

Reference Books

1	Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.
2	Ravichandran, K (2000), Crop Loan system and Overdue, Spellbound publications, Rohtak.

3	Ravichandran K and S.Nakkiran (2009), Cooperation: Theory and Practice, AbijitPublications, Delhi.
4	Abdul Kuddus. K.A and A.K. ZakirHussain. Cooperative Credit and Banking, Limra Publications, Chennai.
5	Agricultural Finance and Cooperation (Delhi, R.K. Rout)- Kalyani
Web Resources	
1.	https://pmfby.gov.in/compendium/General/2002%20Agricultural,%20Credit,%20Cooperation%20and%20Crop%20Insurance.pdf
2.	https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf
3.	https://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lecture-note/25532757
4.	https://www.souharda.coop/pdf/2020/01PPP.pdf
5.	https://www.bis.org/fsi/publ/insights15.pdf

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE: COOPERATIVE FINANCE AND BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME15	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India.
LO2	To familiar with the concept of Resource Mobilisation lending and Primary Agricultural Cooperative Societies
LO3	Help the students to learn about the constitution and working of DCCB and SCB
LO4	To enable the students to learn about the functions of Long-term cooperatives
LO5	To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India

Course Outcomes	
CO1	Understood the Concept of Agricultural Cooperative Credit
CO2	Familiarize the approaches of Primary Agricultural Cooperative Credit society
CO3	Know about the constitution and working of District and State Cooperative Banks
CO4	Access the urge of long-term cooperative credit banks
CO5	Explore the construction of non – agricultural cooperatives

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Agricultural Cooperative Credit: Meaning, Types of Credit, Principles of Good Lending, Cooperative Banking: Definition, Structure of Cooperative credit in India.	6
II	Primary Agricultural Cooperative Societies, Constitution and management, structure, resource mobilization, lending and recovery management, LAMPS	6
III	District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan	6
IV	Long Term Cooperative Credit: Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending	6
V	Non-agricultural Cooperative Credit: Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies.	6
	Total	30

Textbooks	
1.	Choudrey B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay.
2.	GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions
3.	Laud G.M (1956), Cooperative Banking in India, The Co-operators Book Depot, Bombay.
4.	Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
5.	Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore.
Reference Books	
6.	Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.
7.	Ravichandran, K (2000), Crop Loan system and Overdue, Spellbound Publications, Rohtak.
8.	Ravichandran K and S.Nakkiran (2009), Cooperation: Theory and Practice, Abijit Publications, Delhi.
9.	Abdul Kuddus. K.A and A.K. Zakir Hussain. Cooperative Credit and Banking, Limra Publications, Chennai.
10.	Agricultural Finance and Cooperation (Delhi, R.K. Rout)- Kalyani

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4/4: COMPUTER MANAGEMENT IN COOPERATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
C1	To get familiar with the fundamental concepts of computer programming
C2	To enable the students to learn about algorithm techniques
C3	To impart knowledge about arithmetic and logic operation
C4	To understand about the concept of multiplication table
C5	To impart knowledge about statistical tools and techniques in computer application

Course Outcomes	
CO1	Examine the practical implication of computer programming
CO2	Acquire practical knowledge about writing algorithm techniques with flow chart
CO3	Ability to understand and implement the arithmetic and operational relations expression
CO4	Capacity to build multiplication table using branching and looping
CO5	Familiar with statistical tools and techniques in computer application

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	<p>Understanding the Computers</p> <p>Importance of Computers – History of Computers- Types of Computers – Computing concepts – Input devices – processing unit – outputs devices External storage devices – Driving the computer; the soft W – Programming Languages – Common high level language – program Execution Modes – Interactive – Using the Computers.</p>	12
II	<p>Problem solving</p> <p>Algorithm – flow charts – branching – looping – the connector – hints for low charting – writing algorithm and drawing flow charts for the following : (a) Membership Admission (b) Net Profit distribution (c) Preparation of Act (d) Preparation of Drawal Application (e) Finding Arithmetic Mean, Standard Deviation and Co-efficient of Correlation.</p>	12
III	<p>BASIC character act</p> <p>Constant and variable – naming and variables – LET, INPUT, READ, DATA and RESTORE statement – arithmetic operators – arithmetic expressions- hierarchy of operations relational expression – logical operators – print control – PRINT with comma semicolon, TAB and PRINT USING.</p>	12
IV	<p>Branching</p> <p>IF – THEN – Looping for – NEXT summing the first natural numbers – summing the squares and cubes – preparing the multiplication table using the idea of branching and looping.</p>	12
V	<p>Sequential files in BASIC</p> <p>Application of the BASIC Programming concepts – files for the following problems of co-operative studies - Membership Admission particulars, Net Profit Distribution, Preparation of ACL, Preparation of Drawal application, Finding Arithmetic Mean, Standard Deviation and co-efficient co-relation, Co-operative Accounting</p>	12
	Total	60

Textbooks	
1.	Programming in BASIC : Balagurusamy, E. Tata McGraw Hill Publishing Company Ltd., New Delhi (1991), Chapters: 1,2,4,5,6,7
2.	Programming with BASIC: Gottfred, Schaum's Outline Series. Tata McGraw Hill Publishing Company Singapore (1990)
3.	Textbook on Computer Arithmetic - arhami, Behrooz
4.	Mathematical Logic with Special Reference to the Natural Numbers (, Steen S. W. P.)
5.	Computer Storage fundamentals - <u>DuttaSusanta</u> - BPB Publications
Reference Books	
1.	BPB Publications Computer Fundamentals Sixth Edition Complete Book By Pradeep K Sinha
2.	ALGORITHM AND DATA STRUCTURES PB...RAGHUWANSHI M M – NA publication
3.	<u>Advanced Algorithms for JNTU-H 16 Course (IV - II -CSE - CS861PE)</u> by <u>A.A.Puntambekar</u>
4.	Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning <u>Izenman, Alan J.</u>
5.	Probability And Statistics With Reliability Queuing And Computer Science Applications 2Nd Edition by Kishor S Trivedi, WILEY IND
Web Resources	
1.	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ==
2.	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ==
3.	https://nlist.inflibnet.ac.in/search/Record/978-0-387-92280-5
4.	Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning <u>Izenman, Alan J.</u>
5.	https://www.tutorialspoint.com/c-program-to-print-multiplication-table-by-using-for-loop#:~:text=Step%201%3A%20Enter%20a%20number,where%2

THIRD YEAR – SEMESTER - VI

CORE–XIII: COOPERATIVE MANAGEMENT AND ADMINISTRATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC13	6				4	6	25	75	100

Learning Objectives	
LO1	To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises
LO2	To enable the students to apply the functions of Management in Cooperative enterprises
LO3	To enable the students to understand the governance structure of Cooperative enterprises.
LO4	To enable the students to gauge the managerial issues in the cooperative enterprises.
LO5	To enable the students to understand about the administration of the cooperative enterprises.

CO	Course Outcomes
CO1	Familiar about the essential aspects of cooperative management
CO2	learn about the structure of cooperative management
CO3	Establish the various functional areas of management
CO4	Analyze the practical solution for issues in cooperative management
CO5	Understand about the cooperative administrative setup

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	Cooperative Management: Definition, objectives – features, management functions applied to Cooperatives	18
II	Management Structure of Cooperatives: Management team, general body, board of directors – committees – chief executives and Office Management	18
III	Functional Areas of Management in Cooperatives: Production, Materials, Financial, Personnel and Marketing.	18
IV	Issues in Cooperative Management Professionalisation – Management Development Programmes – De-officialisation of Cooperative Management – Operational Efficiency of Cooperatives.	18
V	Cooperative Administration: Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.	18
	TOTAL	90

Textbooks	
1.	I.C.A (1977), Readings in Cooperative Management, New Delhi.
2.	Kamat G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi, 1987.
3.	Krishnaswamy, O.R (1976), Cooperative Democracy in Action, Somaiya Publishing House, Mumbai.
4.	Kulandaisamy, V (2000), Cooperative Management, Arurdhra Academy, Coimbatore.
5.	Nakkiran S (2013), Cooperative Management, Deep and Deep Publications, New Delhi.

Reference Books	
1.	Sha A.K (1984), Professional Management for Cooperative, Vikas Publishing House, New Delhi.
2.	Sinha S.K. & R. Sahaya (1981), Management of Cooperative Enterprises, NCCT, New Delhi.
3.	Cooperative Management of Enterprise Networks 2000 Edition by Pradeep Kumar Ray , Springer - <u>Pradeep Kumar Ray</u> Publisher: <u>Springer</u>
4.	Cooperative Principles and Practice - Karthikeyan M. Discovery Publishing Pvt.Ltd
5.	Cooperative Management: Principles and Techniques - <u>S. Nakkiran</u> (Author) Deep & Deep Publication
Web Resources	
1.	https://www.slideshare.net/coopjbb1/cooperative-management?qid=e36209a9-ffc5-430e-8858-50a063a9ed37&v=&b=&from_search=5
2.	re.net/IssaGo/organizational-structure-and-management-of-cooperatives?qid=fae4c0f7-7f83-4ac0-9e69-28973805598b&v=&b=
3.	https://www.slideshare.net/shivamAgrawal155/co-operative-society-business-model-ppt-by-shivam-agrawal?qid=19851513-7662-4e39-88d0-db2bf2
4.	https://www.rd.usda.gov/sites/default/files/RR192.pdf
5.	file:///C:/Users/RAM/Downloads/Unit-3.pdf

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC14	6				4	6	25	75	100

Learning Objectives	
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	<p>Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.</p> <p>Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.</p>	18
II	<p>Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>	18
III	<p>Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.</p> <p>Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>	18
IV	<p>Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits</p>	18
V	<p>Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.</p> <p>Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.</p>	18
	TOTAL	90

Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPC15	6				4	6	25	75	100

Learning Objectives	
LO1	To understand the basic concepts & definitions under the IT Act 1961
LO2	To compute income under the head salaries
LO3	To compute income from House Property
LO4	To compute income from Business or Profession and income from other sources
LO5	To know the deductions and assessment of individuals

Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act
CO2	Compute income of an individual under the head salaries
CO3	Ability to compute income from house property
CO4	Evaluate income from a business carried on or from the practice of a profession
CO5	Ability to assess individual income and tax rates

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Introduction: Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential Status and Incidence of Tax Incomes exempt under Section – 10	18
II	Salary Income : Basis of Charge – Different forms of salary – Allowances – Gratuity – Pension – Perquisites and their Valuation – Deduction from salary – Computation of Taxable Salary.	18
III	Income from House Property: House property – Basis of charge – Determination of GAV and NAV – Income from letout property – Deductions – Computation of House property income.	18
IV	Profits and Gains from Business or Profession and Income from Other Sources: Basis of charge – Methods of accounting – Deductions – Allowable Expenses and Disallowable Expenses – Computation of Taxable Income. Income from Capital Gains.	18
V	Deductions and Assessment of Individuals: Aggregation of Income; Set – off or Carry forward and Set off of losses – Deductions from Gross Total Income – Computation of Total Income and tax payable; Rebates and Relief's – Assessment of Individuals Income (Old regime Vs New regime)	18
	TOTAL	90

Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 5/6: RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME17	5				3	5	25	75	100

Learning Objectives	
LO1	To understand the fundamentals of research
LO2	To construct theoretical design of data
LO3	To evaluate the data collection techniques
LO4	To perform classification , Tabulation and presentation of data
LO5	To enhance report writing skills and develop ethical conduct in research

Course Outcomes	
CO1	Understand the fundamental concept of research
CO2	Equip theoretical design of data
CO3	Evaluate and analyse the techniques of data collection.
CO4	Know about classification and Presentation of data
CO5	Develop report writing skills and develop ethical conduct in research

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	3	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	3
CO4	3	3	2	2	2	2	2	2	3	2	3
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	14	13	10	13	10	13	13	15	10	14
AVERAGE	3	2.8	2.6	2	2.6	2	2.6	2.6	3	2	2.8

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	Research: Definition, objectives, characteristics and types of research - Steps in research – Selection of problem for research – Sources of review of literature – Hypothesis: concept and characteristics	15
II	Research Design: Need and components of research design, Methods of research – experimental, descriptive studies, case study, and market survey.	15
III	Data Collection: Sources of data, Data Collection tools and techniques – observation, interview, schedule, and questionnaire	15
IV	Sampling: Meaning, Definition, methods, Census- Processing of Data – scoring, coding, classification and Tabulation of data, diagrammatic, and graphical presentation	15
V	Analysis of data, Research Report: Types of research report – Format of a research report.	15
TOTAL		75

Textbooks	
1	Krishnaswami O.R., & M.Ranganatham, Methodology of Research in Social Sciences, Mumbai : Himalaya Publishing House, 2010
2	Gupta S.C., Fundamentals of Statistics, Mumbai : Himalaya Publishing House, 2006
3	Hans Raj, Theory and Practice in Social Research, Delhi: Surjeet Publications, 2002
4	Nakkiran S and Selvaraju R., Research Methods in Social Sciences, Mumbai Himalaya Publishing House, 2001
5	Manoharan M., Statistical Methods, Palani : Paramount Publishers, 1997

Reference Books	
1	Vijayalakshmi G. & Sivapragasam C., Research Methods: Tips and Techniques, Chennai : MJP Publishers, 2009.
2	Sadhu A.N. and Singh, A. Research Methodology in Social Sciences, Mumbai: Himalaya Publishing House, 2005.
3	Kothari C.R., Research Methodology, New Delhi : Vishva Prakashan, 2001.
4	Basotia G.R., Sharma K.K., Research Methodology, Jaipur (India) : Mangal Deep Publications, 1999.
5	Gosh B.N., Scientific Methods and Social Research, New Delhi: Sterling Publishers..
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-art1.pdf
3	https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTE%20S%20first.pdf
4	https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6/6: HUMAN RESOURCE MANAGEMENT IN COOPERATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME18	5				3	5	25	75	100

Learning Objectives	
LO1	To understand the basic concept of Human Resource Management
LO2	To know the details of Job description, Specifications of job and understand the process of recruitment and selection
LO3	To understand the procedures of Performance Appraisal of job
LO4	To familiarise the concept of wage and Salary system
LO5	To learn about the approaches of Human Relations and Handling of Grievances.

Course Outcomes	
CO1	Know the basic concepts and functions of Human Resource Management.
CO2	Identify the various sources of Human Resources.
CO3	Appraise the performance of Human Resources.
CO4	Examine the compensation shared to the Human Resources.
CO5	Explain the ways to make the human relations in Industry.

**Mapping with programme outcomes
and programme specific outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Unit	Contents	No. of Hours
I	Human Resource Management: Meaning, Nature, Scope and Objective. Functions of Personnel Department – The Role of Personnel Manager – Organisation of Personnel Department – Personnel Policies and Procedures.	15
II	Manpower Planning: Job Description – Job Analysis – Job Specification – Recruitment and Selection – Training and Development.	15
III	Performance Appraisal: Job Evaluation and Merit rating – Promotion – Transfer and Discharge, Demotion, Punishment.	15
IV	Wages and Salary Administration: Criteria of Wage Fixation – Need Based Minimum Wages – Incentive Wage System – Labour Welfare and Social Security – Safety Health and Security – Retirement benefit to the employees.	15
V	Human Relations: Approaches to Good Human Relations – Motivation, Employee Morale, and Grievance – Causes – Grievance Handling	15
TOTAL		75

Textbooks	
1	Dr.V. Kulandaisamy, Human Resource Management Principles and Practice, Arudra Academy. 2013, 2 nd Reprint
2	Biswajeet P, Human Resource Management, Prentice Hall India Learning Private Limited, 2014, 4 th Revised Edition
3	K Aswathappa ,Human Resource Management, Mc Graw Hill India, 2017, 8 th Edition
Reference Books	
1	Dessler/Varkkey, Human Resource Management, Pearson Education India 14 edition 2015, 14 th Edition.
2	Seema Sanghi , Human Resource Management, Vikas Publishing House, 2014, 1 st Edition.
Web Resources	
1	http://www.whatishumanresource.com/human-resource-management
2.	https://corehr.wordpress.com/performance-management/performance-appraisalmethods/
3.	http://www.economicdiscussion.net/wages/wage-system/wage-and-salary-administration/32097
4	https://saylordotorg.github.io/text_human-relations/s05-what-is-human-relations.html

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8: ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME19	5				3	5	25	75	100

Learning Objectives	
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Unit	Contents	No. of Hours
I	<p>Introduction to Entrepreneur</p> <p>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.</p>	15
II	<p>Design Thinking</p> <p>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.</p>	15
III	<p>Setting up of an Enterprise</p> <p>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.</p>	15
IV	<p>Business Model Canvas and Formulation of Project Report</p> <p>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.</p>	15
V	<p>MSME's and Support Institutions</p> <p>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.</p>	15
TOTAL		75

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.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 8/8: COOPERATIVE AUDITING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME20	5				3	5	25	75	100

Learning Objectives	
LO1	To understand the basic fundamentals and principles of Audit.
LO2	To impart knowledge about the verification and valuation of Assets and Liabilities.
LO3	To provide knowledge about the appointment and removal of Auditors.
LO4	Enable to know about the Cooperative Audit.
LO5	To know about the Audit Programme for Selected Societies and Preparation of Final Audit Memorandum and its enclosures.

Course Outcomes	
CO1	Gain in-depth knowledge about Fundamental concepts of Audit, vouching and internal check
CO2	Acquire the knowledge about the Verification and Valuation of cooperative financial statement
CO3	Familiarize the procedure of appointment and removal of Company auditor
CO4	Cognize the structure of cooperative audit set up and audit programme
CO5	Understand the audit programme for various types of cooperatives

Mapping with programme outcomes and programme specific outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Units	Contents	No. of Hours
I	<p>Principles of Audit:</p> <p>General Principles -Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit-Various kinds of Audit - Rights, Duties and Responsibilities of Auditor- Commencement of Audit Programme - Routine Checking of Vouching and its meaning-Vouching of Cash Transaction – Importance of Routine Checking.</p>	15
II	<p>Verification and Valuation of Assets and Liabilities :</p> <p>Meaning of Verification - Mode of Valuation of various Assets and Liabilities - Depreciation – Definition – Objects, Methods, Auditors Duty – Reserve: Meaning - Definition – Various Reserves – Audit of Final Accounts : Profits and Loss Account Balance Sheet.</p>	15
III	<p>Appointment and Removal of Auditors :</p> <p>Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer.</p>	15
IV	<p>Cooperative Audit:</p> <p>Definition, Nature, Scope, objectives and Advantages- Various Kinds of Audit Differentiate Commercial and Cooperative Audit- Internal Check and Internal Audit - Rights, Duties and Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision - Commencement of Audit: Audit Programme - Mechanical and Administrative Audit – Methods.</p>	15
V	<p>Audit Programme for Selected Societies:</p> <p>Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures.</p>	15
	Total	75

Textbooks	
1.	B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd, 2003.
2.	D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt. Ltd, 1998
3.	B.N. Tandan, S. Sudharsanan, S. Sundhara Babu, A Hand Book Of Practical Auditing, S. Chand And Company Ltd, 2000.
4.	Krishnaswami O.R. Principles of Cooperative Audit, Oxford and IBH Pub. Co, New Delhi.
5.	Saxena, R.G. Principles and Practice of Auditing, Himalaya Publishing House.
Reference Books	
6.	Cooperative Accounting and Auditing by <u>Y.K. Rao</u> – Mittal publication
7.	Cooperative Audit and Control- <u>Gavin W. T. Scott</u> - International Labour Office
8.	Cooperative Auditing - <u>M. Karthikeyan</u> - Discovery Publishing Pvt. Ltd
9.	Samiuddin, Mahfoozur Rahman and Hifzur Rehman. Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi
10.	Kameswara Rao, Y. Principles and Practice of Cooperative Audit, Sri Meheresh Publications, Hyderabad.
Web Resources	
6.	https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf
7.	https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf
8.	https://sahakaradarpana.kar.nic.in/principals%20eng.pdf
9.	https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf
10.	https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf

THIRD YEAR – SEMESTER – VI

**DISCIPLINE SPECIFIC ELECTIVE - 8: PROFESSIONAL COMPETENCY SKILL
ENHANCEMENT COURSE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOPS08	2				2	2	25	75	100

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Units	Details	No. of Hours
I	<p>Indian Polity</p> <p>Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.</p>	6
II	<p>Geography</p> <p>Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.</p>	6
III	<p>Economy</p> <p>National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.</p>	6
IV	<p>History</p> <p>Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.</p>	6
V	<p>Environment and Ecology</p> <p>Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation</p>	6

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laxmikant (2019) , Indian polity, McGraw- Hill
2	Ramesh Singh (2022) , Indian Economy , McGraw – Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd.

Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

QUESTION PAPER PATTERN FOR U.G. COURSE

(CORE, ALLIED, SBEC, NMEC, VBEC AND EVS)

Time: 3 Hrs

TITLE OF THE COURSE

Max. Marks: 75

PART – A

15 x 1 = 15 Marks

(Answer ALL the questions)

PART – B

5 X 2 = 10 Marks

(Open Choice: Answer ANY TWO Questions from each unit)

PART – C

5 X 10 = 50 Marks

(Either or Pattern: Answer ALL the questions)

PRACTICAL TRAINING

40 Marks Internal + 60 Marks External = 100 Marks

(REPORT + VIVA – VOCE)