PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM – 636 011

DEGREE OF MASTER OF COMMERCE (COOPERATION)

(UNDER CHOICE BASED CREDIT SYSTEM)

CURRICULUM

FOR

M.COM. (COOPERATION)

(SEMESTER PATTERN)

(For Candidates admitted in the Colleges affiliated to Periyar University with effect from 2026-2027 onwards)

REGULATIONS

1. ELIGIBILITY FOR ADMISSION TO THE M.COM COOPERATION

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

2. DURATIONOFTHECOURSE

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

3. THE CBCS SYSTEM

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

4. SUBJECTS OF STUDY

The total number of subjects of study will be 25 including one project for 100 marks. The projectReport must be submitted through the Supervisor.

5. INTERNSHIP (2 CREDITS)

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

6. EXAMINATIONS

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

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

7. PASSING MINIMUM

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

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

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

Distribution of marks for ESE (Theory Courses)

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

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

Distribution of Internal marks for Theory Courses

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

Distribution of Internal Marks for Attendance

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

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

Passing minimum marks for the practical courses (Practical Courses)

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

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

Distribution of Internal marks (Practical Courses)

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

9. Grading

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

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

CUMULATIVE GRADE POINT AVERAGE [CGPA]

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$$

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

Conversion of Marks to Grade Points and Letter Grade

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

Classification of Successful candidates

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	**First Class – Exemplary * (9-10)**
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	**First Class with Distinction* (7.5-9)**
First Class 8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	**First Class (6-7.5)**
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.0 and above but below5.9	B	**Second**
0 and above but below 4.9		

10. EVALUATION

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

11. CONFERMENT OF THE DEGREE

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

i. Has undergone the prescribed course of study for a period of not less than 4 semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

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

12. Ranking

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

13. Maximum duration for the completion of the programme

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

14. Commencement of the regulations

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

DEPARTMENT OF COMMERCE (COOPERATION)

VISION OF THE DEPARTMENT

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

MISSION OF THE DEPARTMENT

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

M.COM- COOPERATION

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

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

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	**M.COM COOPERATION**
Programme Code	**23PCO**
Duration	**PG - Two Years**
Programme Outcomes (POs)	**PO1: Problem Solving Skill** Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context. **PO2: Decision Making Skill** Foster analytical and critical thinking abilities for data-based decision-making. **PO3: Ethical Value** Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities. **PO4: Communication Skill** Ability to develop communication, managerial and interpersonal skills. **PO5: Individual and Team Leadership Skill** Capability to lead themselves and the team to achieve organizational goals. **PO6: Employability Skill** Inculcate contemporary business practices to enhance employability skills

	in the competitive environment. **PO7: Entrepreneurial Skill** Equip with skills and competencies to become an entrepreneur. **PO8: Contribution to Society** Succeed in career endeavors and contribute significantly to society. **PO 9 Multi-cultural competence** Possess knowledge of the values and beliefs of multiple cultures and a global perspective. **PO 10: Moral and ethical awareness/reasoning** Ability to embrace moral/ethical values in conducting one's life.
Programme Specific Outcomes (PSOs)	**PSO1 – Placement** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions. **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. **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. **PSO4 – Contribution to Business World** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Methods of Assessment	
Remembering (K1)	The lowest level of questions requires student store call information from the course content Knowledgequestionsusuallyrequirestudentstoidentifyinformationi nthetextbook.
Understanding (K2)	Understanding of fact 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 data together
Application (K3)	Students have to solve problems by using or applying a concept learned in the classroom. Students must use their knowledge to determine a exact response.
Analyze (K4)	Analyzing the question is one that asks the students to breakdown something into its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	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)	The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills

PROGRAMME OUTCOMES (PO) –

PROGRAMME SPECIFIC OUTCOMES (PSO)

MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
PSO1	**3**	**3**	**3**	**3**	**3**
PSO2	**3**	**3**	**3**	**3**	**3**
PSO3	**3**	**3**	**3**	**3**	**3**
PSO4	**3**	**3**	**3**	**3**	**3**
PSO5	**3**	**3**	**3**	**3**	**3**

Level of Correlation between PO's and PSO's

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

PERIYAR UNIVERSITY, SALEM – 636 011.
For candidates admitted from the academic year 2026-2027 onwards
Under New Choice Based Credit System (CBCS)

Credit Distribution for PG Programme

S.No.	Sem – I	Credit	Hrs	Sem - II	Credit	Hrs.	Semester-III	Credit	Hrs	Semester–IV	Credit	Hrs
1	Core-I	5	7	Core-IV	5	6	Core-VII	5	6	Core-XI	5	6
2	Core-II	5	7	Core-V	5	6	Core-VIII	5	6	Core-XII	5	6
3	Core – III	4	6	Core – VI	4	6	Core – IX	5	6	Project with Viva-Voce	7	10
4	Elective - I (Discipline Centric)	3	5	Elective-III (Generic/ Discipline Centric)	3	4	Core - X/ Core Industry Module	4	6	Elective (Generic/ Discipline Centric) – VI	3	4
5	Elective-II (Generic/ Discipline Centric)	3	5	Elective-IV (Generic/ Discipline Centric)	3	4	Elective (Generic/ Discipline Centric) – V	3	3	SEC –3 Professional Competency Skill	2	4
				Skill Enhancement Course NME1	2	4	Skill Enhancement Course NME2	2	3	Extension Activity	1	
				Human Rights	1	2	Internship/ Industrial Activity	2				
		20	**30**		**23**	**32**		**26**	**30**		**23**	**30**
Total Credit Points											**92**	

Core–Papers (5 credits) **09 x 5 = 45**

Core – Papers(4 credits) **03 x 4 = 12**

Elective (Generic / Discipline Centric) **6x 3 = 18**

Skill Enhancement Course **3 x 2 = 6**

Internship/ Industrial Activity **1 x 2 = 2**

Project Viva- Voce **1 x 7 = 7**

Extension Activity **1 x 1 = 1**

Human Rights **1x 1 = 1**

Total Credits **92**

PERIYAR UNIVERSITY, SALEM – 636 011.

For candidates admitted from the academic year 2026-2027 onwards

Under New Choice Based Credit System (CBCS)

Scheme of Examinations from the Academic Year 2026 - 2027

Credit Distribution as per the TANSCHE Norms

	Component	Credits per Semester				Total
		Sem I	Sem II	Sem III	Sem IV	
Part I	No. of Core Papers	3	3	3+1	2	
	Core Theory	14	14	19	10	57
	No. of Projects	-	-	-	1	
	Project	-	-	-	7	7
Part II	No. of Elective Papers	2	2	1	1	
	(i) Elective Discipline – Centric/ Generic Skill	6	6	3	3	18
	No. of Soft Skill Papers	-	1	1	1	
	(ii) Soft Skill (SEC)	-	2	2	2	6
	No. of Internship	-	-	1	-	
	(iii) Summer Internship / Industrial Training	-	-	2	-	2
	(iv) Human Rights	-	1			2
Part III	Extension Activity	-	-	-	1	1
	Total No. of Papers	5	7	7 (5+2)	6 (5+1)	25
	Total credits	20	23	26	23	92

PERIYAR UNIVERSITY,SALEM – 636 011.

For candidates admitted from the academic year 2026-2027 onwards

Under New Choice Based Credit System (CBCS)

DEPARTMENT OF COOPERATION

Scheme for M.Com. (Cooperation) Programme

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

Credit Distribution for PG Programme in Commerce

M.Com. (Cooperation)

Courses of Study and Scheme of Evaluations

(From the Academic Year 2026-27 under CBCS and OBE Pattern)

FIRST YEAR

SEMESTER I

S.No.		Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
1	Part I		Core I	Cooperation Theory and Development			25	75	100
2			Core II	Production and Materials Management			25	75	100
3			Core III	Financial Accounting			25	75	100
			Core IV	Cooperation in India and Abroad					
4	Part II		Elective I	1. Principles of Insurance 2. Managerial Economics			25	75	100
5			SEC –I	Digital Marketing & AI			25	75	100
				Total	**20**	**30**			**500**

SEMESTER II

S.No		Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
1	Part I		Core V	Cooperative Laws and Allied Laws	5	6	25	75	100
2			Core VI	Cooperative Credit and Banking	5	6	25	75	100
3			Core VII	Marketing Management	4	6	25	75	100
			Core VIII	Cooperative Training: Visit to Coop. Institutions					
4	Part II		Elective II	1. HR Analysis 2. Logistics Management	3	4	25	75	100
6			NMEC–I	Cooperative Education and Training		4	25	75	100
7	Part III			Human Rights	1	2	25	75	100
				Total	**23**	**32**			**700**

C – Credits **NME – Non-Major Elective**

I – Internal Marks **HPW – Hours Per Week**

E – External Marks **SEC - Skill Enhancement Course**

SECOND YEAR

SEMESTER III

S.No.		Course Code	Study Component	Title of the Course	C	HPW	I	E	Total
1	Part I		Core VII	Non-Credit Cooperatives	5	6	25	75	100
2			Core VIII	Strategic Cooperative Administration	5	6	25	75	100
3			Core IX	Cost and Management Accounting	5	6	25	75	100
4			Core X	Organisation Behaviour	4	6	25	75	100
5	Part II		Elective III	1. Business Ethics 2. Corporate Social Responsibility	3	3	40	60	100
6			NMEC - II	Entrepreneurship Development	2	3	25	75	100
7				Internship	2	-			
				Total	**26**	**30**			**600**

SEMESTER IV

S.No.		Course Code	Study Component	Course	C	HPW	I	E	Total
1	Part I		Core XI	Research Methodology & Statistics	5	6	25	75	100
2			Core XII	Cooperative Accounting and Auditing	5	6	25	75	100
3			Core	Project with Viva Voce	7	10	40	60	100
5			SEC – II	Management Information System	2	4	25	75	100
6	Part III			Extension Activity	1	-			
				Total	**23**	**30**			**500**
			Overall Total Credits (Semester I to IV)		**92**				**2300**

C – Credits
I – Internal Marks
E – External Marks

NME – Non-Major Elective
HPW – Hours Per Week
SEC - Skill Enhancement Course

PERIYAR UNIVERSITY, SALEM – 636 011.

(For candidates admitted from academic year 2026 -2027 onwards)

FIRST YEAR – SEMESTER – I

CORE – I: COOPERATION: THEORY AND DEVELOPMENT

	Learning Objectives
1	To understand the development of cooperative movement in India and Abroad
2	To facilitate the students to gain knowledge on the various cooperative development models
3	To enable the students to understand various sectors functioning successfully in different countries.
4	To understand cooperative Development in India
5	To gain knowledge through recommendations of various Committees in post-independence period.

Course Outcomes

COs	**CO Statement**
CO1	understand the concept, principles and cooperative thoughts of pre and post Rochdale pioneers
CO2	compare and contrast different cooperative models
CO3	Trace and summarise the history and Development of various sectors in India
CO4	Examine the organisational structure and functioning of Credit Cooperatives
CO5	Evaluate the recommendation of various Committees and Commissions on Cooperation.

Mapping of Course Outcomes with POs

CO Number	**PO**				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	1	2	3	1	3
CO2	1	1	2	2	2
CO3	1	1	2	1	2
CO4	1	1	1	2	1
CO5	1	1	1	2	1

High – 1, Medium – 2, Low - 3

COOPERATION: THEORY AND DEVELOPMENT

Units	Contents	No. of Hrs
I	**Genisis of Cooperative Thought Process** Pre–Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr.Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation – Statement of Cooperative Identity, 1995.	**15 Hrs**
II	**Cooperative Development Models** Voluntary Vs Imported Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – Merits and demerits of various models	**15 Hrs**
III	**Cooperative Development in Abroad** Working profile of Consumers Cooperatives in Sweden and U.K - Cooperative Banking in Germany & Italy - Milk Producers Cooperatives in Denmark - Cooperative Farming Societies in Israel - Reasons for their success in their performance and contribution to their national economy.	**15 Hrs**
IV	**Cooperative Development in India - Pre–Independence Period** Cooperative Credit Societies Act-(1904) – Cooperative Societies Act (1912) - Recommendations of various Committees and Commissions for development of cooperatives: Sir Edward Maclagan Committee (1914) – Royal Commission on Agriculture (1928) - Cooperative Planning Committee (1945).	**15 Hrs**
V	**Cooperative Development in India - Post – Independence Period** Recommendations of various Committees and Commissions for development of cooperatives: All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 – CRAFICARD 1981 - Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered Committee on Cooperatives 2009 - Constitution Amendment 2011 - Problems and Challenges faced by Cooperative Sector in India.	**15 Hrs**

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dubhashi.P.R	Principles and Philosophy of Cooperation	Pune: VAMNICOM.	1970
2.	Hajela T.N	Principles, Problems and Practices of Cooperation	New Delhi: Konark Publishers.	2000
3.	Krishnasamy O.R & Kulandaiswamy. V	Cooperation: Concept and Theory	Coimbatore : Arudra Academy	1995
4.	Mathur B.S.	Cooperation in India	Agra: Sahithya Bhavan Publishers.	2000

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Vaidyanathan	Report of the High Powered Committee on Cooperatives	Government of India	2009
2.	Krishnasamy O.R and Kulandaiswamy. V	Cooperation: Concept and Theory	Coimbatore : Arudra Academy	1995
3.	Paul Lambert	Studies in Social Philosophy of Cooperation	Manchester: Cooperative Union Ltd.,.	1969

PERIYAR UNIVERSITY, SALEM – 636 011.

(For candidates admitted from academic year 2026 -2027 onwards)

FIRST YEAR – SEMESTER – I

CORE – II: PRODUCTION AND MATERIALS MANAGEMENT

LEARNING OBJECTIVES

Learning Objectives	
LO1	Apply advanced knowledge of commerce, management, accounting and finance to solve business problems.
LO2	Analyze business situations using quantitative and qualitative techniques for effective decision-making.
LO3	Demonstrate ethical values, social responsibility and professional competence in business and cooperative organizations.
LO4	Apply research methods, information technology and modern management tools in business operations.
LO5	Develop leadership, communication, entrepreneurship and lifelong learning skills.

Course Outcomes (COs)

CO Number	CO Statement
CO1	Explain the concepts, objectives, scope and functions of production and materials management.
CO2	Apply production planning and control techniques, including forecasting, scheduling and capacity planning.
CO3	Analyze plant location, plant layout, work study and material handling systems to improve operational efficiency.
CO4	Evaluate purchasing, stores management and inventory control techniques such as EOQ, ABC, VED and JIT.
CO5	Assess quality management systems, productivity improvement techniques and modern production practices for organizational performance.

CO–PO Mapping Matrix

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

High – 1, Medium – 2, Low - 3

Production and Materials Management

Unit	Contents	No. of Hours
I	**Production Management** Meaning, objectives and functions - Production systems - Plant location and plant layout - Production planning and control.	**15**
II	**Materials Handling and Maintenance** Material handling principles and equipment - Maintenance management - Method study, motion study and time study.	**15**
III	**Materials Management** Scope and objectives - Purchasing procedures -Vendor selection, vendor rating and vendor development - Import purchasing procedures.	**15**
IV	**Inventory and Stores Management** Inventory control techniques - EOQ (Economic Order Quantity) - ABC, VED and FSN analysis - Reorder level, safety stock and lead time - Storekeeping, bin card and stores ledger.	**15**
V	**Quality Management** Quality control and inspection - Total Quality Management (TQM) – Bench marking -ISO standards and certification procedure.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P. Gopalakrishnan & M. Sundaresan	Materials Management: An Integrated Approach	Publisher: Prentice Hall of India (PHI)	
2.	P. Saravanavel & S. Sumathi	Production and Materials Management	Margham Publications	
3.	E. S. Buffa	Modern Production Management	Wiley	
4.	R. Panneerselvam	Production and Operations Management	PHI Learning	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S. N. Chary	Production and Operations Management	McGraw Hill	
2.	Tony Arnold & Stephen Chapman	Introduction to Materials Management	Pearson	8th Edition

PERIYAR UNIVERSITY, SALEM – 636 011.

(For candidates admitted from academic year 2026 -2027 onwards)

FIRST YEAR – SEMESTER – I

CORE III: FINANCIAL ACCOUNTING

LEARNING OBJECTIVES

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.

COURSE OUTCOMES

S.No.	Course Outcome
CO1	To learn fundamental accounting concept and partnership company, purchase, departmental royalty on branch accounts
CO2	To understand the accounting procedure of partnership and company accounting
CO3	To analysis the cases of depreciation and understand the importance of depreciation accounting and it’s benefits
CO4	To understand hire purchase installment accounting it’s significance
CO5	To evaluate the performance of each department

Mapping CO with PO

CO Number	**PO**				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	2	2	2	2	3
CO2	1	2	1	3	2
CO3	1	3	2	1	2
CO4	1	1	1	1	1
CO5	1	2	1	2	1

FINANCIAL ACCOUNTING

Units	Contents	No. of Hrs
I	**Accounting Concepts:** Meaning, Objectives, Components, Difference between Financial Accounting, Cost Accounting and Management Accounting. **Partnership Accounts** Concepts – Partnership Admission partnership Retirement – death of partner Windup of the partnership (Simple Problems)	15
II	**Company Accounts** Concepts Shares issue Application – Allotment – Call Money-Share Forfeiture – Reissue of shares – Calculation of Capital Reserve (Simple Problems)	15
III	**Accounting for Depreciation** Meaning Need for and significance of depreciation, methods of Providing depreciation (straight line method, diminishing balance method, annuity method, insurance policy method) – Reserves and Provisions (Simple Problems)	15
IV	**Hire purchase and Installment systems** Concept, Account Procedure (excluding Hire Purchase Trading account) **Royalty** Calculation Procedure (excluding Sublease)	15
V	**Departmental Accounts** Concept, Accounting Procedure, Transfers at cost or selling price. Branch Accounting: Kinds of Branch – Accounting Procedure (Excluding Foreign Branches)	15

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A.	Financial Accounting	Margham Publications	2014, 7th Revised Edition.
2.	Jain S.P. & Narang K.L.	Financial Accounting	Kalyani Publishers	2016, 13th Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain and Narang	Advanced Accountancy	S. Chand & Company Ltd.	2014, 10th Edition.
2.	Shukla M.C.	Advanced Accountancy	S. Chand & Company Ltd.	2000, 13th Edition.

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FIRST YEAR – SEMESTER – I

CORE – IV: COOPERATION IN INDIA AND ABROAD

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the practice of credit cooperatives
LO2	To understand the functions of producers cooperatives
LO3	To study the role and functions of consumer cooperatives
LO4	To acquire knowledge on processing cooperatives
LO5	To enable the functions of housing and farming cooperatives

LEARNING OUTCOMES

COs	CO Statement
CO1	Gained knowledge on functions of credit cooperatives in Germany
CO2	Acquired knowledge on the functions of producers cooperatives in Danish Dairy Board and Anand pattern
CO3	Gained knowledge on the working of consumer cooperatives in Japan and India
CO4	Describe the processing cooperatives in Canada and Philippines.
CO5	Examine the functions of housing cooperatives in Japan and Israel

MAPPING WITH PROGRAMME OUTCOMES

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

1- High, 2 - Medium, 3 - Low

COOPERATION IN INDIA AND ABROAD

Unit	Contents	No. of Hours
I	**Credit Cooperatives** Origin, functions, management, structure and issues of credit cooperatives in India and Germany	**15**
II	**Dairy Cooperatives** Origin–Functions – Anand Pattern–Importance- Structure - Constitution and Problems in India – Structure and Working of Dairy Cooperative in Denmark – Danish Dairy Board.	**15**
III	**Consumer Cooperatives** Origin - functions-Constitution- Structure and Working of Consumer Cooperatives in India – Consumers Cooperatives in England-Salient Features – Cooperatives student stores in Japan and India.	**15**
IV	**Marketing and Processing Cooperatives** Origin – functions – Structure - Constitution and Functions of Cooperative Sugar Mills and Cooperative Spinning Mills – Constitution - Marketing of Cotton Cooperatives in Australia – Agricultural Producers Marketing Cooperatives in Canada and Philippines.	**15**
V	**Housing and labour Cooperatives** Origin – importance – functions - Types of Housing Cooperatives- recent trends in housing cooperative in India and Canada **Cooperative Farming** Types and Functions in India and Israel- Multi Purpose Cooperatives in India and Japan.	**15**
	TOTAL	**75**

TEXT BOOKS

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

REFERENCE BOOKS

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

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FIRST YEAR – SEMESTER – I

ELECTIVE – I: OPTION-1: PRINCIPLES OF INSURANCE

LEARNING OBJECTIVES

Learning Objectives	
LO1	Understand the basic concepts, principles, and functions of insurance.
LO2	Explain the features and various types of life and general insurance policies.
LO3	Develop knowledge of health, personal accident, and social insurance schemes.
LO4	Understand the legal and regulatory framework governing the insurance industry, including the role of IRDAI.
LO5	Apply insurance principles in risk management and claims settlement.

COURSE OUTCOMES

CO No.	Course Outcomes
CO1	Explain the concepts, principles, functions, and importance of insurance.
CO2	Compare different types of life, health, and general insurance policies.
CO3	Apply insurance principles in underwriting, premium determination, and claim settlement.
CO4	Analyze the legal provisions and regulatory framework governing insurance in India.
CO5	Evaluate insurance products for individuals and businesses based on risk management needs.

Mapping CO with PO

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	2	-	2	-	-	2	1
CO2	3	3	2	2	-	2	-	1	2	1
CO3	3	2	3	2	1	3	1	2	2	2
CO4	3	3	2	2	1	3	-	-	2	3
CO5	3	3	3	2	1	3	1	3	3	2

PRINCIPLES OF INSURANCE

Unit	Contents	No. of Hours
I	**Introduction to Insurance** Meaning and definition of insurance - Nature and functions of insurance - Objectives and importance of insurance - Types and classification of insurance - Principles of insurance.	**15**
II	**Life Insurance** Meaning and features - Kinds of life insurance policies - Annuity contracts - Role of Life Insurance Corporation (LIC).	**15**
III	**Health and Personal Insurance** Health insurance - Mediclaim policies - Group insurance - Personal accident insurance -Cattle insurance.	**15**
IV	**General Insurance** Marine insurance - Fire insurance - Motor insurance -Miscellaneous insurance - Insurance marketing and customer service.	**15**
V	**Insurance Regulations and Claims** Insurance Regulatory and Development Authority of India (IRDAI) - Insurance Act - Insurance intermediaries - Settlement of claims - Recent developments in the insurance sector.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	M. N. Mishra & S. B. Mishra	Insurance: Principles and Practice	S. Chand	2016, 22nd Edition
2.	C. Arthur Williams Jr. & Richard M. Heins	Risk Management and Insurance	McGraw Hill Publications	1985, 5th Ed.,
3.	Nalini Prava Tripathy & Prabir Pal	Insurance: Theory and Practice	Prenctice Hall Publisher	2005
4.	P. Periasamy	Principles and Practice of Insurance	Himalaya Publishing House	2009, 2nd Ed.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	G. Ramesh Babu	Principles and Practice of Insurance	Pearson India	2005, 1st Ed.,
2.	P. Saravanavel	Insurance Principles and Practice	Himalaya Publishing House	2015, 1st Ed.,

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FIRST YEAR – SEMESTER – I

ELECTIVE – I: OPTION-2: MANAGERIAL ECONOMICS

LEARNING OBJECTIVES

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

COURSE OUTCOMES

CO Number	**CO Statement**
CO6	Understand the objectives of the firm and apply the basic concept of managerial economics in the business management
CO7	Apply the theories of demand and supply in the business decisions
CO8	Know the production function and profit planning in the business organisation
CO9	Familiarise with the market structure and apply appropriate price strategy depending upon the market conditions
CO10	Critically analyse the macro economic problems of the business organisations

MAPPING CO WITH PO

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

MANAGERIAL ECONOMICS

Unit	Contents	No. of Hours
I	**Introduction to Managerial Economics** Nature - Scope – Basic concepts in Managerial Economics – Role of Managerial Economists – objectives of firm.	**15**
II	**Theory of Demand and Supply** Law of demand - Elasticity of demand – Use of elasticity of demand in managerial decisions - Demand Forecasting, Methods of demand forecasting for new products and established products – Law of Supply and Elasticity of Supply – Demand Supply Interaction.	**15**
III	**Theory of Production** Production function – Types of production function, Isoquant and its properties - Law of Variable proportions – Law of Returns to Scale - Cost and Revenue functions – Cost and Revenue Curves - Break Even Analysis and its uses in Managerial Economics.	**15**
IV	**Market Structure and Price Determination** Market – Definition – Conditions - characteristics - Price determination under Perfect competition – Monopoly - Monopolistic Competition – Basics of Oligopoly – Price discrimination – Pricing methods – Pricing forecasting.	**15**
V	**Macro Economic Problems** Business cycle - features - phases of business cycle – Inflation - Factors causing Inflation – Measures to control business cycle and inflation. **Profit** Nature and Concept – Profit Planning, policies and forecasting – measurement of profit interest – Rent.	**15**
	TOTAL	**75**

Text Books

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

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Geetika; Ghosh. Piyali, Choudhury, Purba Roy	Managerial Economics	New Delhi: Tata McGraw-Hill	2013
2.	Gupta SS	Managerial Economics	New Delhi: Tata McGraw-Hill.	2013

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FIRST YEAR – SEMESTER – I

SEC-1: DIGITAL MARKETING & AI

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

Course Outcomes:

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

Course Units

Units	Contents	No. of Hrs
I	**Introduction to Digital Marketing** Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.	**15**
II	**Online marketing mix** Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	**15**
III	**Digital media channels** Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels.	**15**
IV	**Online consumer behavior** Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	**15**
V	**Uses of AI in Digital Marketing** Artificial Intelligence: Meaning, evolution, and applications - Basics of Digital Marketing - AI in marketing ecosystem - Machine Learning, Deep Learning, and Generative AI - Benefits and challenges of AI in marketing.	**15**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Puneet Singh Bhatia	Fundamentals of Digital Marketing	Pearson Education Pvt Ltd, Noida.	2019, 2nd Edition
2.	Dave Chaffey, Fiona Ellis-Chadwick	Digital Marketing	Pearson Education Pvt Ltd, Noida.	2019
3.	Chuck Hemann & Ken Burbary	Digital Marketing Analytics	Pearson Education Pvt Ltd, Noida.	2019
4.	Seema Gupta	Digital Marketing	McGraw Hill Publications Noida.	2022, 3rd Edition
5.	Kailash Chandra Upadhyay	Digital Marketing: Complete Digital Marketing Tutorial	Notion Press, Chennai	2021
6.	Michael Branding	Digital Marketing	Empire Publications India Private Ltd, New Delhi.	2021

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Vandana Ahuja	Digital Marketing	Oxford University Press. London.	2016
2.	Ryan Deiss & Russ Henneberry,	Digital Marketing	John Wiley and Sons Inc. Hoboken.	2017

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FIRST YEAR – SEMESTER – II

CORE – V: COOPERATIVE LAWS AND ALLIED LAWS

Learning Objectives

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

Course Outcomes

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

COOPERATIVE LAWS AND ALLIED LAWS

Units	Contents	No. of Hrs
I	**History of Cooperative Legislation in India** History of Cooperative Legislation in India – Cooperative Credit Societies Act of 1904, Cooperative Societies Act of 1912, Model Cooperative Societies Act, 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act,1995 – Multistate Cooperative Societies Act, 2002, 97th Constitutional Amendment Act 2011, Companies Act 2013 Amendments.	15
II	**Tamil Nadu Cooperative Societies Act, 1983 and Rules 1988** Provisions relating to Registration of Cooperative Societies – Amendment of Bye-Laws. Division and Amalgamation – Qualification & Disqualification of Members – Duties and Privileges of Registered Societies – Properties and Funds of Registered Cooperative Societies – Net Profit Distribution.	15
III	**Statutory Control of Cooperatives and Cooperative Tribunals** Audit,Inquiry, Inspection and Surcharge – Supersession of Board – Settlement of Disputes – Winding up and Liquidation - Cooperative Tribunals – Appeal, Review and Revision - Offences and Penalties – Establishment Matters – Appointment – Rules governing Service conditions of employees – Case laws.	15
IV	**Allied Laws I** Indian Contract Act, 1872: Definition and Types of Contracts – Essentials of Valid Contract – Assignment, Performance and Discharge of Contract – Breach of Contract – Remedies of Contract - Sale of Goods Act, 1930: Definition of Sale, Contract of Sale – Difference between Sale and Agreement to Sell – Concept of Condition and Warranty.	15
V	**Allied Laws II** Consumer Protection Act. 1986, amendments. Definition of Consumer – Rights of Consumer, Violation of Consumer Rights, Unfair Trade Practices – Consumer Disputes Redressal Commission – Offences and Penalties – Cyber Law – Information Technology Act 2000Food Standards and Safety Authority of India (FSSAI) : Role, Function and Initiatives – Prevention of Food Adulteration – Food Testing – Infrastructure and Surveillance – Training and Capacity Building.	15

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nainta, B.	The Law of Cooperative Societies in India: Central and States Legislation	1. Deep & Deep Publications, New Delhi.	2002
2.	Vidwans M.D	Cooperative Law in India	Sahithya Bhavan Publishers, New Delhi.	2002
3.	Pillai, R.S.N and Bhagavathi	Legal Aspects of Business	S Chand & Sons, New Delhi.	2013

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Goel B.B	Cooperative Legislation, Trends and Dimension	Deep and Deep Publication, New Delhi.	2006
2	Calvert H	The Law and Principles of Cooperation in India: Being the Co-operative Societies Act No.II of 1912	Thacker, Spink& Company, UK.	1917
3	Arulselvam. M	Tamil Nadu Cooperative Society Manual	Malathi Publications, Chennai	**2005**

Web references:

https://egyankosh.ac.in/bitstream/123456789/19643/1/Unit-18.pdf

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FIRST YEAR – SEMESTER – II

CORE – VI: COOPERATIVE CREDIT AND BANKING

Learning Objectives

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

Course outcomes

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

COOPERATIVE CREDIT AND BANKING

Units	Contents	No. of Hrs
I	**Credit Structure of Cooperatives** Classification of Cooperative Credit Structure– Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi-Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit.	**15**
II	**Long - term Agriculture Credit and Urban Cooperative Banks** Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) – Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB.	**15**
III	**Funds Management** Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR).	**15**
IV	**Statutory Regulations Governing Cooperative Sector** Banking Regulation Act, 1949 – Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences and Punishment – Attachment of Property – Adjudication –Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI).	**15**
V	**Recent Developments in Cooperative Banking** Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation.	**15**

Books for study: 1. Indian Institute of Banking and Finance, (2017), "Cooperative Banking-Principles, Laws and Practice", Macmillan Publications, Noida (UP). 2. Abdul Kuddus K A& Zakir Hussain A K (2010), "Cooperative Credit and Banking",Limra Publications, Chennai 3. Nakkiran, S, (1990),"Cooperative Banking in India", Rainbow Publications, Coimbatore.
Books for reference: 1. Thiru Narayanan R (1996), "Cooperative Banking in India", Mittal Publications, New Delhi 2. NakkiranS,"Urban Cooperative Banking", Rainbow Publications, Coimbatore 3. GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions
Web references: 1. https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS). 2. https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf 3. https://dea.gov.in/sites/default/files/moneylaunderingact.pdf

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FIRST YEAR – SEMESTER – II

CORE – VII: MARKETING MANAGEMENT

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the concept, functions and approaches to marketing management
LO2	To examine the factors determining the segmentation and buyer behaviour.
LO3	To analyse the product life cycle and product development process.
LO4	To analyse the pros and cons of marketing strategies for different products.
LO5	To design and carryout market surveys and research studies

COURSE OUTCOME

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

Mapping COs with POs

COs	PO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	1	1	1	2	2
CO2	1	1	1	2	2
CO3	1	1	1	3	2
CO4	1	1	1	2	2
CO5	1	1	1	2	2

MARKETING MANAGEMENT

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning – Definition - Importance – Functions –Nature and scope of marketing –Marketing Management Process - Marketing Environment – Market Segmentation: Criteria for market segmentation, Elements of market segmentation – marketing planning-marketing Mix.	**15**
II	**Buyer Behaviour and Motivation** Buyer Characteristics - determinants of buyer behavior –buying motives - Maslow's Hierarchy of needs – Festinger's Theory of Cognitive Dissonance –Stages of and participants in buying process.	**15**
III	**Marketing Mix – Product and Price Mixes** Classification of goods – Product mix –Product Life Cycle–Product development – Product mix strategies **Pricing Decisions** Course objectives – Factors affecting pricing decisions – Kinds of Pricing – pricing strategies – Salesmanship – Qualities – Sales Process – Effective selling.	**15**
IV	**Promotion and Distribution Mixes** Promotion mix: Components–Advertising; Personal selling – objectives and elements of sales publicity –Channels for distribution - Selection of appropriate channel/Distribution – Ethics in Marketing-marketing mix in cooperative banks.	**15**
V	**Marketing Systems and Structures in India** Organised and unorganized marketing systems - marketing structures and functionaries. **Globalisation** Its effect on marketing system-Rural marketing and its potentials– Marketing Research to Cooperatives: methods, tools and techniques – Benefits of Marketing Research to Cooperatives.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.S.N.Pillai & Bagavathi	Modern Marketing	New Delhi: S.Chand & Co.,	2010
2.	Rajan Nair.N.,Sanjith R.Nair	Marketing	New Delhi: S.Chand & Co.,	1999
3.	J. Jayasankar	Marketing	Margham Publications, Chennai	2013, 2nd Edition
4.	Dr.R.S. Nakkiran	A treatise on Cooperative Management	Coimbatore Rainbow Publications	2002

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kotler Philip	Marketing Management	New Delhi: Prentice Hall of India (Pvt) Ltd.,	2015 15th Edition
2.	Monga & Shalini Anand	Marketing Management	New Delhi: Deep & Deep Publications.	2000
3.	Grewal	Marketing	New Delhi: Tata McGraw Hill management.	2015 14th Edition

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FIRST YEAR – SEMESTER – II

COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUTIONS

LEARNING OBJECTIVES

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

COURSE OUTCOMES

CO No.	CO Statement
CO 1	Examine the procedures involved in admission of a member and issue of loans in cooperatives
CO 2	Gain knowledge relating to updated interest rates for deposits and loans
CO 3	Select appropriate method of investment and management
CO 4	Infer the observations made during the filed visit about cooperatives
CO 5	Identify the gap between existing reality practices and theory

Mapping of course outcomes with POs

COs	**POs**					
CO 1	2	3	2	2	3	3
CO 2	3	3	2	2	3	3
CO 3	3	3	2	2	3	3
CO 4	3	3	2	3	3	3
CO 5	3	3	2	3	3	3

High - 3 Medium – 2 Low - 1

I.VISIT TO COOPERATIVE INSTITUIONS

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

LIST OF VARIOUS TYPES OF DISTRICT LEVEL COOPERATIVE INSTITUIONS

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

LIST OF VARIOUS TYPES OF STATE LEVEL COOPERATIVE INSTITUTIONS

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

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FIRST YEAR – SEMESTER – II

ELECTIVE – II: OPTION-1: HUMAN RESOURCE ANALYTICS

Learning Objectives

S.No.	Learning Objectives
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Outcomes

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

Mapping of course outcomes with POs

	POs					
CO1	3	2	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	2	3	3	3
CO5	3	3	2	3	3	3

High – 3 Medium – 2 Low – 1

Units	Contents	No. of Hrs
I	**Introduction to Human Resource Analytics** Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	15
II	**Business Process and HR Analytics** Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research	15
III	**Introduction to HR Metrics** HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards.	15
IV	**HR Analytics and Data** HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	15
V	**HR Analytics and Predictive Modelling** HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	15

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nishant Uppal	Human Resource Analytics Strategic Decision Making	Pearson Education Pvt. Ltd., Chennai	2020 Ist Edition
2.	Sarojkumar and Vikrant Verma	HR analytics	Thakur Publication Pvt. Ltd, Lucknow.	2022
3.	Dipak Kumar Bhattacharyya	HR analytics: understanding theories and applications	Sage Publications India Private Limited, New Delhi	2017 Ist Edition

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ramesh Soundararajan and Kuldeep Singh	Winning on HR analytics	Sage Publications India Private Limited, New Delhi	2019
2.	Anshul Saxena	HR analytics: quantifying the intangible	Blue Rose publishers, New Delhi	2021
3.	Michael J. Walsh	HR analytics essentials you always wanted to know	Vibrant publishers, Mumbai.	2021, 7th Edition

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FIRST YEAR – SEMESTER – II

ELECTIVE – II: OPTION – 2: LOGISTICS MANAGEMENT

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the fundamentals of logistics and supply chain management.
LO2	To study transportation and warehousing operations.
LO3	To analyze inventory management techniques.
LO4	To understand distribution and customer service systems.
LO5	To examine the role of information technology in logistics.

COURSE OUTCOMES

CO Code	Course Outcome
CO1	Explain the concepts and functions of logistics management.
CO2	Describe transportation systems and their importance in logistics.
CO3	Apply inventory and warehouse management techniques.
CO4	Analyze distribution channels and customer service strategies.
CO5	Evaluate the role of IT and emerging technologies in logistics.

CO–PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	2	-
CO2	1	2	1	2	-
CO3	1	1	1	-	2
CO4	2	1	1	1	2
CO5	2	2	2	2	-

LOGISTICS MANAGEMENT

Unit	Contents	No. of Hours
I	**Unit I – Introduction to Logistics** Meaning and Definition of Logistics - Objectives and Scope of Logistics - Logistics Activities - Logistics and Supply Chain Management - Logistics Cost and Customer Service - Role of Logistics in Business.	**15**
II	**Unit II – Transportation Management** Meaning and Importance of Transportation - Modes of Transport: Road - Rail - Air - Water -Pipeline - Transportation Documentation - Freight Management -Transport Cost Analysis.	**15**
III	**Unit III – Warehousing Management** Meaning and Functions of Warehousing - Types of Warehouses - Warehouse Layout and Design - Material Handling Systems - Warehouse Safety - Modern Warehousing Practices	**15**
IV	**Unit IV – Inventory Management** Meaning and Importance of Inventory - Inventory Costs - EOQ (Economic Order Quantity) - ABC Analysis - Inventory Control Techniques - JIT (Just-In-Time) System	**15**
V	**Unit V – Information Technology in Logistics** Logistics Information System (LIS) - Electronic Data Interchange (EDI) - ERP in Logistics - E-Commerce and Logistics - RFID and GPS Applications - Emerging Trends in Logistics Management	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Donald J.Bowersox, Closs & Cooper	Supply Chain Logistics Management	MCGraw Hill	2012, 4th Ed.,
2.	Martin Christopher	Logistics and Supply Chain Management	Financial Times Prentice Hall	2011, 4th Ed.,
3.	Sunil Chopra & Peter Meindl	Supply Chain Management: Strategy, Planning and Operation	Pearson Education	2011 1th Ed.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Alan Rushton, Phil Croucher & Peter Baker	The Handbook of Logistics and Distribution Management	Kogan Page	2014, 5th Ed.,
2.	Donald Waters	Logistics: An Introduction to Supply Chain Management	Palgrave MC Millan	2003 1st Ed.,

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FIRST YEAR – SEMESTER – II

NMEC – I: COOPERATIVE EDUCATION AND TRAINING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the importance of co-operative education and training.
LO2	To study the methods and techniques of co-operative education.
LO3	To examine training programmes for co-operative personnel.
LO4	To analyze the role of educational institutions in co-operative development.
LO5	To evaluate modern trends in co-operative education and training.

COURSE OUTCOMES

CO Number	CO Statement
CO1	Explain the concepts and importance of co-operative education.
CO2	Apply various methods of Co-operative education and extension.
CO3	Analyze training needs and training programmes in co-operatives.
CO4	Evaluate the role of co-operative training institutions.
CO5	Assess modern trends and challenges in co-operative education and training.

Programme Outcome (PO) Mapping

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

Mapping: 3 = High, 2 = Medium, 1 = Low.

COOPERATIVE EDUCATION AND TRAINING

Unit	Contents	No. of Hours
I	**Unit I – Introduction to Co-operative Education** Meaning, concept and objectives of co-operative education – Need for cooperative, Public, members, BOD and officials.	**15**
II	**Unit II – Methods of Co-operative Education** Formal and informal methods - Adult education and extension methods - Seminars, workshops and conferences - Use of audio-visual aids and ICT in co-operative education	**15**
III	**Unit III – Co-operative Training** Meaning and objectives of co-operative training - Types of training programmes - Training need assessment - Evaluation of training effectiveness	**15**
IV	**Unit IV – Co-operative Training Institutions** Training in India – Origin – set up of cooperative - National Council for Cooperative Training (NCCT) - Vaikunth Mehta National Institute of Cooperative Management (VAMNICOM) - State Co-operative Unions and Training Centres - Functions	**15**
V	**Unit V – Recent Trends in Co-operative Education and Training** E-learning and digital training - Capacity building and leadership development -Human resource development in co-operatives - Challenges and future prospects	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Bedi, R.D.	Theory, History and Practice of Cooperation	R. Lall book, Depot	2000, 1st Ed.,
2.	T.N. Hajela	Principles, Problems and Practice of Cooperation	Ane Books Pvt., Ltd.,	2016, 8th Ed.,
3.	Krishnaswami O.R.	Fundamentals of Cooperation.	S.Chand	1978

Reference Books

1. NCCT Publications on Co-operative Education and Training.
2. VAMNICOM Training Manuals and Study Materials.

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FIRST YEAR – SEMESTER – II

HUMAN RIGHTS

LEARNING OBJECTIVES

Learning Objectives	
LO1	To impart the basic ideas about human rights at post graduation level.
LO2	This paper provides different aspects of human rights which includes children and women.
LO3	Students can learn not only their basic rights but also can understand the duties to be carried out in the days to come.
LO4	To know about the role of trade union in protecting unorganized labourers
LO5	To impart the constitutional remedies for grievances relating to HR

COURSE OUTCOMES

COs	CO Statement
CO1	Understand the need for HR in the dynamic environment
CO2	Enlighten on various types of rights
CO3	Know different types of rights relating to Children and Women
CO4	Understand the role of trade union in protecting unorganized labourers
CO5	Understand constitutional remedies for grievances relating to HR

Mapping with Programme Outcomes

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

HUMAN RIGHTS

Unit	Contents	No. of Hours
I	**Introduction to Human Rights** Human Rights – Meaning – Definitions – Origin and Growth of human rights in the world – Need and types of Human Rights – UNHRC (United Nations Human Rights Commission) - Human Rights in India.	**15**
II	**Classification of Human Rights** Right to Liberty – Right to Life – Right to Equality – Right against Exploitation – Educational Rights – Cultural Rights – Educational Rights – Economic Rights – Political Rights – Social Rights.	**15**
III	**Rights of Women and Children** Rights of Women – Female feticide and Infanticide and selective abortion – Physical assault and sexual harassment – Domestic Violence – Violence at work place – Remedial Measures. **Rights of Children** – Protection rights, survival rights – Participation rights – Development rights – Role of UN on convention on rights of children.	**15**
IV	**Multi-Dimensional aspects of Human Rights** Labour rights – Bonded labour – Child labour – Migrant Labour – Domestic Women labour – Gender Equity – Rights of Ethnic refugees – Problems and remedies – Role of trade union in protecting the unorganized labourers.	**15**
V	**Grievance and Redressal Mechanism** Redressal mechanisms at national and international levels – Structure and functions of National ans State level Human Rights Commission – Constitutional remedies and directive principles of state policy.	**15**
	TOTAL	**75**

Text Books

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

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Baradat Sergio and Swaronjali Ghosh	Teaching of human rights	Dominant Publishers and distributors, New Delhi	2009
2.	Roy A.N.	Human Rights Achievements and Challenges	New Delhi	2008
3.	Bhavani Prasad Panda	Human Rights Development and environmental law	Academic excellence	2007

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SECOND YEAR – SEMESTER – III

CORE – IX: NON-CREDIT COOPERATIVES

Learning Objectives

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

Course Outcomes

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

Mapping of course outcomes with POs

	POs					
CO1	2	2	3	2	3	3
CO2	3	3	3	3	1	1
CO3	2	2	3	2	1	3
CO4	1	1	1	1	1	3
CO5	1	1	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

NON-CREDIT COOPERATIVES

Units	Contents	No. of Hrs
I	**Marketing Cooperatives: Structure and Functions** Marketing Cooperative – Need and Importance – Structure & Functions of Agriculture Producers Cooperative Marketing Societies (APCMS) – Tamil Nadu Cooperative Marketing Federation Ltd (TANFED) – National Agricultural Cooperative Marketing Federation Ltd (NAFED).	15
II	**Processing Cooperatives** Processing Cooperatives – Cooperative Spinning Mills – Cooperative Sugar mills – Fruits and vegetable Processing – Role of Agricultural and Processed Food Products Export Development Authority (APEDA) – Problems and Solutions Processing Cooperatives.	15
III	**Consumer Cooperatives** Consumer Cooperatives – Need & Importance - Structure of Consumer Cooperatives – Primary Consumer Stores (PCS) – Students Cooperative Stores – District Cooperative Wholesale Stores (DCWS) – State Consumer Federation – National Consumer Cooperative Federation (NCCF) – Implementation of Public distribution system (PDS) – Problems and Prospects of Consumer Cooperatives.	15
IV	**Industrial Cooperatives** Industrial Cooperatives – Industrial Cooperative Tea Factories – Weavers Cooperatives – Coir – Cooperative Printing Press – Cooperative Industrial Estates – Special Type of Industrial Cooperative Societies Indian Medical Practitioner Cooperative Pharmacy and Stores (IMPCOPS) – Madras Industrial Cooperative Analytical Laboratory (MICAL) Tamil Nadu Industrial Cooperative Bank (TAICO Bank) – Irula Snake Catchers Industrial Cooperative Society.	15
V	**Other forms of Cooperatives** Other Cooperatives: Dairy cooperatives – Milk Producers Cooperative Societies (MPCS) – District Milk Producers Cooperative Union (DCMPU) – State Federation – Dairy Cooperatives in Gujarat – AMUL – Role of National Dairy Development Board (NDDB) – Fisheries Cooperatives – Housing Cooperatives – Fertilizer Cooperatives – Service Cooperatives – Hotel, Tourism, Hospital.	15

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kuddus Abdul. K.A and Hussain Zakir. A.K	Non-Credit Cooperatives	Limra Publications Chennai	2019, 1st Ed.,
2.	HajelaT.N	Cooperation - Principles, Problems and Practice	Ane Books Pvt Ltd, New Delhi	2016 8th Edition
3.	Rayudu C.S	Industrial Cooperatives", Northern Book Centre	New Delhi	1992

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Singh L.P	Cooperative Marketing in India and Abroad	Himalaya Publishing House, Mumbai	2001
2.	Shanmuga Sundaram S	Weavers Co-operatives	Rainbow, Publications	1987
3.	Matur B.L.,	Rural Development and Cooperation	RBSA Publishers	2000

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SECOND YEAR – SEMESTER – III

CORE – X: STRATEGIC COOPERATIVE ADMINISTRATION

LEARNING OBJECTIVES

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

COURSE OUTCOMES

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

Mapping of course outcomes with Pos

	POs					
CO 1	1	3	1	3	2	1
CO 2	3	3	3	3	1	3
CO 3	3	3	2	3	1	3
CO 4	3	3	3	3	1	3
CO 5	1	2	3	3	3	2

High - 3 Medium – 2 Low - 1

STRATEGIC COOPERATIVE ADMINISTRATION

Unit	Contents	No. of Hours
I	**Introduction to Cooperative Management** Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources.	**15**
II	**Cooperative Management and Control** Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India.	**15**
III	**Cooperative Administration and Powers of Controlling Authority Cooperative Administration** Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings.	**15**
IV	**Code of Conduct for Cooperative Elections and Preservation of Records Cooperative Elections** Authority to conduct Election – Tamil Nadu State Cooperative Election Commission- Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records.	**15**
V	**Education, Training and Development of Cooperatives** Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative(NCCT) and NCCE– Institute of Cooperative Managements (ICMs) – Cooperative training centres at the State level Junior Cooperative Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nakkiran. S	A Treatise on Cooperative Management	Rainbow Publications,	1998
2.	Rais Ahmed	Co-Operative Management and Development: Text & Cases	Mittal Publications,	2009
3.	Ravichandran. K and Nakkiran. S	Cooperation: Theory and Practice	Abhijit Publications,	2009

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kulandaisamy V	Cooperative Management	Arudra Academy,	2002
2.	Sah A.K,	Professional Management for Cooperatives	Vikas Publishing House	1984
3.	Hajela T.N	Cooperation – Principles, Problems and Practices	Ane Books Pvt Ltd.,	8th Edition

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SECOND YEAR – SEMESTER – III

CORE – XI: COST AND MANAGEMENT ACCOUNTING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To enhance the capacity to analyse and interpret financial statements of cooperatives and other organisations
LO2	To prepare the cost sheets of the business organisations including cooperatives.
LO3	To gain practical knowledge on the application of breakeven analysis in profit planning.
LO4	To learn the methods and techniques of cost control and cost reduction.
LO5	To gain practical knowledge and skills in budgeting and budgetary control.

Course Outcome

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

Mapping CO with PO

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

COST AND MANAGEMENT ACCOUNTING

Unit	Contents	No. of Hours
I	**Cost Accounting:** Meaning. Objectives Importance and Scope – Comparison of Cost Accounts with Financial accounts and Management Accounts-Elements of cost – Cost Sheet.	**15**
II	**Materials:** Methods of pricing FIFO, LIFO and Average cost methods (Simple Problems). Methods of Costing: Job cost, Contract cost and Process Cost (Problems) and Accounting Standards.	**15**
III	**Management Accounting:** Concept, Objectives, Scope, Functions and Limitations – Difference between Management Accounting and Financial Accounting Ratio Analysis.	**15**
IV	**Marginal Costing:** Break even analysis cost volume profit analysis advantages and limitation of marginal costing – marginal costing absorption costing Budget and Budgetary controls – Types of Budgets. (Production, Sales, Cash, Flexible budget – Problems)	**15**
V	**Analysis of Financial Statement:** Concept, Tools: Cash Flow and Fund flow Analysis: Concept, Calculating Procedure, Difference between an Fund Flow and Cash Flow Analysis.	**15**
	TOTAL	**75**

TEXT BOOKS

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

REFERENCE BOOKS

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

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SECOND YEAR – SEMESTER – III

CORE – XII: ORGANISATION BEHAVIOUR

LEARNING OBJECTIVES

Learning Objectives	
LO1	Understand the concept and theories of organisational behavior.
LO2	Understand the individual behaviour in the organisational context.
LO3	Apply the theories of motivation and leadership in the organisational setting.
LO4	Apply the conflict management techniques, organisational change and development concepts.
LO5	Understand the Organisational Change and Development.

Course Outcome

CO NO.	CO Statement
CO1	Explain the concepts and theories of organisation and the conceptual framework of the organisational behaviour
CO 2	Analyse and explain the various aspects of individual behaviour and the factors influencing the individual behaviour in the organisational context
CO 3	Examine the concept and theories of employee motivation.
CO 4	Explain the concept of group dynamics and assess different leadership styles.
CO 5	Assess the causes of different types of conflicts and adopt appropriate conflict resolution techniques.

Mapping CO with PO

CO Number	PO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	2	2	2	2	3
CO2	1	2	1	1	1
CO3	1	1	2	1	1
CO4	1	1	1	1	1
CO5	1	1	1	1	1

S- Strong, M-Medium, L-Low

ORGANISATION BEHAVIOUR

Unit	Contents	No. of Hours
I	**Organisational Behaviour** Concept and theories of organisation - Organization characteristics - Organization structure and design - Environment and Technology - Organisational culture and behavior - Relationship between management and organisational behavior - Emergence and ethical perspective.	**15**
II	**Individual Behaviour** Attitude – Perception – Learning – Personality - Maturity characteristics - Goal and role conflict– Frustration –Stress – Alienation –Organization -behavior modification -Theory X, Y and Z.	**15**
III	**Motivation** Theories of motivation - Maslow's need hierarchy theory - Herzberg's two factor theory - Alderfer's ERG theory - McClelland's learned need theory - Victor Vroom's expectancy theory - Stancy Adam's equity theory.	**15**
IV	**Group Dynamics and Leadership** Group Dynamics - Types - Group formation - Composition - Group cohesiveness - Team building - Group decision making - Interpersonal communication - Communication Transactional Analysis - Power and Politics - Leadership: styles and theories.	**15**
V	**Conflict Resolution** Dynamics and management – Sources, patterns, levels and types of conflict - Traditional and modern approaches to conflict - Functional and dysfunctional organizational conflicts - Resolution of conflicts - Johari Window Model - Life position - Organisational Change and Development. Professionalisation of Cooperatives.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Stephen P. Robbins & Timothy A. Judge	Organizational Behavior	Pearson Education.	2017, 15th Ed.,
2.	Fred Luthans	Organizational Behavior	McGraw-Hill Education.	2011, 12th Ed.,
3.	K. Aswathappa	Organizational Behavior	Himalaya Publishing House.	2021, 13th revised Ed.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	L.M. Prasad	Organizational Behavior	Sultan Chand & Sons.	2019, 6th Ed.,
2.	John W. Newstrom	Organizational Behavior: Human Behavior at Work	McGraw-Hill.	2010, 13th Ed.,

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SECOND YEAR – SEMESTER – III

ELECTIVE -III: OPTION-1: BUSINESS ETHICS

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the concepts and theories of business ethics.
LO2	To develop ethical decision-making skills in business.
LO3	To examine corporate governance practices and stakeholder responsibilities.
LO4	To understand sustainability and corporate social responsibility.
LO5	To analyze ethical issues in contemporary business organizations.

COURSE OUTCOMES

CO Code	**Course Outcome**
CO1	Explain the concepts and theories of business ethics.
CO2	Analyze corporate governance mechanisms and stakeholder roles.
CO3	Evaluate CSR and sustainability initiatives.
CO4	Apply ethical principles in business decision-making.
CO5	Assess contemporary ethical and governance challenges in organizations.

Programme Outcomes (POs)

CO–PO Mapping

COs / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**
CO1	3	2	1	1	-	-	3	-	1	1
CO2	3	3	2	1	1	-	3	1	1	2
CO3	2	2	2	1	1	-	3	1	1	3
CO4	2	3	3	2	1	-	3	1	1	2
CO5	2	3	3	2	2	1	3	2	2	2

3 = Strong, 2 = Medium, 1 = Low

BUSINESS ETHICS

Unit	Contents	No. of Hours
I	**Unit I – Introduction to Business Ethics** Meaning and Importance of Ethics - Ethics and Business - Ethical Theories - Ethical Decision Making - Corporate Ethics and Code of Conduct	**15**
II	**Unit II – Corporate Governance** Meaning and Importance - Governance Models - Board Structure and Responsibilities - Independent Directors - Board Diversity and Evaluation	**15**
III	**Unit III – Stakeholders, CSR and Sustainability** Stakeholder Theory - Shareholder Rights and Responsibilities - Corporate Social Responsibility - CSR in India - Sustainability and Integrated Reporting	**15**
IV	**Unit IV – Risk Management and Control** Internal Control Systems - Audit and Auditors - Audit Committees - Risk Management - Related Party Transactions	**15**
V	**Unit V – Business Ethics in Practice** Ethical Dilemmas - Whistle Blowing - Insider Trading - Ethical Leadership - Corporate Accountability	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
	A.C. Fernando	Business Ethics and Corporate Governance	Pearson Education	2012, 2nd Ed.,
	Manuel G. Velasquez	Business Ethics: Concepts and Cases.	Pearson Education	2017, 8th Ed.,
	Monks & Minow	Corporate Governance		

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
	N. Balasubramanian	Corporate Governance and Stewardship	Tata MCGraw Hill	2010

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(For candidates admitted from academic year 2026 -2027 onwards)

SECOND YEAR – SEMESTER – III

ELECTIVE -III: OPTION-1: CORPORATE SOCIAL RESPONSIBILITY

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the concept and evolution of Corporate Social Responsibility.
LO2	To examine the relationship between business, society, and environment.
LO3	To study CSR policies and legal provisions in India.
LO4	To analyze sustainability and stakeholder management practices.
LO5	To evaluate CSR initiatives and their impact on society.

Course Outcomes (COs)

CO Code	Course Outcomes
CO1	Explain the concepts, evolution, and significance of CSR.
CO2	Analyze CSR theories and stakeholder relationships.
CO3	Understand CSR legal provisions and reporting requirements.
CO4	Evaluate sustainability and community development initiatives.
CO5	Assess CSR implementation and governance practices.

Programme Outcomes (POs)

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	1	-
CO2	3	3	2	1	1
CO3	3	2	2	1	-
CO4	2	3	3	1	1
CO5	2	3	3	2	2

Mapping Scale: 3 = Strong, 2 = Medium, 1 = Low

CORPORATE SOCIAL RESPONSIBILITY

Unit	Contents	No. of Hours
I	**Unit I – Introduction to CSR** Meaning and Concept of CSR - Evolution of CSR - Importance of CSR - CSR and Corporate Sustainability - CSR Models and Approaches	**15**
II	**Unit II – Theories and Frameworks of CSR** Stakeholder Theory - Social Contract Theory - Carroll's Pyramid of CSR - Triple Bottom Line Approach - CSR Strategies	**15**
III	**Unit III – CSR in India** Companies Act, 2013 and CSR Provisions - Schedule VII Activities - CSR Policy Formulation - CSR Reporting and Disclosure - CSR Committees	**15**
IV	**Unit IV – CSR and Sustainable Development** Sustainable Development Goals (SDGs) - Environmental Responsibility - Green Business Practices - Community Development - Inclusive Growth	**15**
V	**Unit V – CSR Implementation and Evaluation** Planning CSR Projects - Monitoring and Evaluation - Social Audit - Corporate Governance and CSR - Case Studies of Indian Companies	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	A.C. Fernando	Business Ethics and Corporate Governance	Pearson Education	2012
2.	C.V. Baxi & Ajit Prasad	Corporate Social Responsibility	Excel books	2005
3.	Sharma, J.P.	Corporate Governance, Business Ethics and CSR	Ane books	2016, 2nd Ed.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Michael Blowfield & Alan Murray	Corporate Responsibility	Oxford University Press	2019, 4th Ed.,
2.	William B. Werther & David Chandler	Strategic Corporate Social Responsibility	Sage Publications	2010, 2nd Ed.,

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SECOND YEAR – SEMESTER – III

NMEC-II: ENTREPRENEURSHIP DEVELOPMENT

	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

CO No.	CO Statement
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 of course outcomes with POs

	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	3	2	3	2	3
CO2	3	2	2	2	2
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3

High – 3 Medium – 2 Low – 1

ENTREPRENEURSHIP DEVELOPMENT

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India	**15**
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	**15**
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	**15**
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jayashree Suresh	Entrepreneurial Development	Margham Publications. Chennai.	2017
2.	Dr. C.B. Gupta & Dr. S.S. Khanka	Entrepreneurship And Small Business Management	Sultan Chand & Sons, New Delhi.	2014
3.	Charantimath Poornima,	Entrepreneurship development-Small	Pearson Education, India.	2014
4.	RajShankar	Entrepreneurship Theory and Practice	Vijay Nicole and Imprints Pvt. Ltd, Chennai.	2016

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Anil kumar, Poornima	Principles of Entrepreneurial development	Newage publication	2001
2.	Dr. R.K. Singal	Entreprenuerial development and management,	S.K.Kataria & Sons publishers	2013, 2nd Ed.,

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SECOND YEAR – SEMESTER – III

INTERNSHIP

LEARNING OBJECTIVES

Learning Objectives	
LO1	To develop the capacity to understand the working of Cooperatives
LO2	To study the influence of various economic and social forces on the cooperatives.
LO3	To have hands on experience on the operations of the cooperatives.
LO4	To have practical exposure to maintenance of books of accounts and auditing of cooperatives.
LO5	To expose on cooperative governance. To prepare a report on the general functioning of the cooperatives.

COURSE OUTCOME

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

Mapping with Programme Outcomes

CO Number	PO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	1	2	1	2	2
CO2	2	1	1	3	1
CO3	2	1	1	2	2
CO4	2	1	1	2	1
CO5	1	2	2	2	2

List of Cooperative Institutions / Departments to be selected for Internship

I. Primary Agricultural Cooperative Banks / FSS.
II. District Central Cooperative Bank.
III. PCARDB Bank
IV. Urban Cooperative Bank
V. Employee's Cooperative Thrift and Credit Society.
VI. Housing Cooperative Society.
VII. Primary Consumer's Cooperative Stores.
VIII. Primary Cooperative Marketing Society.
IX. Primary Weaver's Cooperative Society.
X. Primary Milk Producer's Society.
XI. Primary Industrial Cooperative Society.
XII. District Cooperative Union.
XIII. Joint Registrar's Office.
XIV. Circle Deputy Registrar's Office.

Methodology for Internship

Each student shall be attached with a cooperative Institution for a period of 15 days either continuously or Intermittent break as decided by the Department and with the guidance of Supervisor. At the end of the programme, students have to submit Report. The Report shall contain 50 pages neatly typed and bound along with the attendance certificate issued by the authorities of the Cooperative Institution where he/she undergone Internship.

Evaluation

The Internship Report will be assessed by a Team of Examiners consisting of Supervisor and another member of the faculty as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. Only one examiner (internal only) will be evaluating the Report, and also conduct the Viva- Voce Examination.

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SECOND YEAR – SEMESTER – IV

CORE - XIII: RESEARCH METHODOLOGY & STATISTICS

LEARNING OBJECTIVES

Learning Objectives	
LO1	To know the concepts, fundamentals and types of research
LO2	To understand the tools and techniques of research
LO3	To learn the sampling techniques
LO4	To know the use of statistical Analysis
LO5	To focus on the different statistical methods

Course Outcomes

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

Mapping CO with PO

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

RESEARCH METHODOLOGY & STATISTICS

Unit	Contents	No. of Hours
I	**Introduction** Research – definition - course objectives - types. Research Process- Identifying and prioritizing problems - theoretical framework – review of literature, variables -its types– Hypothesis – formulation and types.	**15**
II	**Research design** Explorative, Experimental, descriptive, Case study and survey methods - Content Analysis - Intervention and Interdisciplinary Studies - Mixed methods.	**15**
III	**Data collection** Sampling and non-sampling techniques - Data collection methods – interview, schedule, Questionnaire, and observation. Online research methods, psychological tests, projective techniques. Validity and reliability of scales - Research Report - Components and format of research report - Reference materials, quotations, bibliography, footnotes, glossary and appendix, dissemination of findings.	**15**
IV	**Descriptive Analysis** Measures of central tendency, dispersion, skewness and kurtosis – Correlation of Analysis, Association of attributes, Multiple regression and correlation analysis, concepts of Factor analysis - Statistical software and its uses.	**15**
V	**Inferential Analysis** Basic concepts and Hypothesis testing and Estimation; Steps in hypothesis testing. Tests for Large and small samples – Z test, t-test and F-test, Chi-square test, Mann-Whitney test, and ANOVA.	**15**
	TOTAL	**75**

TEXT BOOKS

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

Reference Books

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

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SECOND YEAR – SEMESTER – IV

CORE- XIV : COOPERATIVE ACCOUNTING AND AUDITING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the principles and special features of cooperative accounting.
LO2	To prepare books of accounts and financial statements of cooperative societies.
LO3	To examine accounting procedures followed in different types of cooperatives.
LO4	To understand the principles and procedures of cooperative auditing.
LO5	To develop skills in audit reporting and evaluation of cooperative societies.

Course Outcomes (COs)

CO Code	Course Outcomes
CO1	Explain the concepts and principles of cooperative accounting.
CO2	Prepare books of accounts and financial statements of cooperative societies.
CO3	Analyze accounting practices followed by cooperative institutions.
CO4	Apply cooperative audit procedures and techniques.
CO5	Evaluate audit reports and financial performance of cooperative societies.

Programme Outcomes (POs)

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	-	-	2	-	1	1
CO2	3	2	3	1	-	1	2	-	1	1
CO3	3	3	2	1	1	1	2	1	1	1
CO4	2	3	3	1	1	1	3	1	1	1
CO5	2	3	3	2	1	1	3	2	2	2

3 = Strong, 2 = Medium, 1 = Low

COOPERATIVE ACCOUNTING AND AUDITING

Unit	Contents	No. of Hours
I	**Unit I – Fundamentals of Cooperative Accounting** Meaning and Importance of Cooperative Accounting - Evolution of Cooperative Accounting - Features of Cooperative Accounting - Cooperative Accounting vs Double Entry System - Accounting Principles in Cooperative Societies	**15**
II	**Unit II – Book Keeping in Cooperative Societies** Day Book and Cash Book - Journal and Ledger - General Ledger and Subsidiary Ledgers - Trial Balance - Suspense Account - Reconciliation of Accounts	**15**
III	**Unit III – Preparation of Financial Statements** Trading Account - Profit and Loss Account - Balance Sheet -Receipts and Payments Account - Income and Expenditure Account - Distribution of Surplus in Cooperative Societies	**15**
IV	**Unit IV – Cooperative Auditing** Meaning and Objectives of Cooperative Audit - Features of Cooperative Audit - Difference between Commercial Audit and Cooperative Audit - Rights, Duties and Responsibilities of Auditors - Audit Programme and Audit Procedure	**15**
V	**Unit V – Audit Reporting and Inspection** Vouching and Verification - Valuation of Assets and Liabilities - Audit Memorandum - Audit Classification - Inspection and Inquiry of Cooperative Societies - Recent Developments in Cooperative Auditing	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	R.K. Sharma	Co-operative Accounting and Auditing.	Mittal Publications	-
2.	Bedi, R.D.	Theory, History and Practice of Cooperation.	Lall Book depot	1999, 1st Ed.,
3.	T.N. Hajela	Principles, Problems and Practice of Cooperation.	Shivala Agarwala & Co.,	1987

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kamal Gupta	Contemporary Auditing.	Tata McGraw Hill	2004, 6th Ed.,
2.	Y.K.Rao	Cooperative accounting and Auditing	Mittal Publications	2013
3.	O.R.Krishnaswami	Cooperative Account Keeping	Oxford & IBH publishers	1992

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SECOND YEAR – SEMESTER – IV

PROJECT WITH VIVA-VOCE

GUIDELINES FOR PROJECT WORK

(a) Topic

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

(b) No. of copies of the project report

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

(c) Format to be followed

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

Format for the preparation of projectreport

(a) TITLEPAGE

(b) BONAFIDECERTIFICATE

(c) ACKNOWLEDGEMENT

(d) TABLE OF CONTENTS

(e) TEXTOFTHEPROJECT

(f) BIBLIOGRAPHY

(g) APPENDIX

Format of the Title Page

TITLE OF THE PROJECT REPORT

Project Report

Submitted to

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

Submitted by

(Student ‘s Name& Reg. No.)

Under the Guidance of

[Guide’s Name & Designation]

College Logo

Department of Cooperation

Government Arts College

Dharmapuri-636705.

Month -Year

Format of the Certificate

CERTIFICATE

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

Date:

Place:

Signature of theSupervisor

Date of Viva-VoceExam:_______________

InternalExaminer

ExternalExaminer

Format of the Certificate

DECLARATION

I hereby declare that the project work entitled……………………………….

……………………………… submitted to the Periyar University in partial fulfillment of therequirementsfortheawardoftheDegreeofMASTEROFCOMMERCE (Cooperation)isarecordof original research work done by me, under the supervision and guidanceof ……………………………….. and it has not formed the basis for the award of any Degree/Diploma/Associate Ship/Fellowship or other similar title to any candidate ofany University.

Signature of the Candidate

(Name of the Candidate)

Date:

Place:

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SECOND YEAR – SEMESTER – IV

SEC -II: MANAGEMENT INFORMATION SYSTEM

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the concepts and applications of Management Information Systems.
LO2	To examine the role of information systems in managerial decision-making.
LO3	To study system development and implementation processes.
LO4	To understand database management and networking concepts.
LO5	To evaluate information security and emerging technologies.

COURSE OBJECTIVES

CO Code	Course Outcomes
CO1	Explain the concepts, components and functions of MIS.
CO2	Analyze various information systems used in organizations.
CO3	Apply system development and database management concepts.
CO4	Evaluate networking and e-commerce applications in business.
CO5	Assess information security issues and emerging technologies.

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	1	-
CO2	3	3	2	1	1
CO3	3	3	3	1	1
CO4	2	2	3	2	1
CO5	2	3	3	1	1

Scale: 3 = Strong, 2 = Medium, 1 = Low

MANAGEMENT INFORMATION SYSTEM

Unit	Contents	No. of Hours
I	**Unit I – Introduction to MIS** Meaning and Definition of MIS - Data, Information and Knowledge - Characteristics and Functions of MIS - MIS and Decision Making - MIS and Organizational Structure - System Concepts and Types of Systems	**15**
II	**Unit II – Information Systems and Decision Support** Transaction Processing Systems (TPS) - Management Reporting Systems (MRS) - Decision Support Systems (DSS) - Executive Information Systems (EIS) - Enterprise Resource Planning (ERP) - Knowledge Management Systems	**15**
III	**Unit III – System Development and Database Management** System Development Life Cycle (SDLC) - System Analysis and Design - Feasibility Study - Database Concepts - Database Management Systems (DBMS) - Data Warehousing and Data Mining	**15**
IV	**Unit IV – Computer Networks and E-Commerce** Computer Networks - LAN, MAN and WAN - Internet and Intranet - E-Commerce Applications - Electronic Data Interchange (EDI) - Cloud Computing	**15**
V	**Unit V – Information Security and Emerging Technologies** Information Security Concepts - Threats and Controls - Information System Audit - Cyber Security - Artificial Intelligence in MIS - Ethical and Social Issues in Information Technology	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	George M. Scott	Management Information Systems.	MCGraw Hill	1986
2.	Kenneth. C, Laudon & Laudon	Management Information Systems.	Pearson Education	2016
3.	James A. O'Brien	Management Information Systems.	MCGraw Hill	2010, 10th Ed.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Davis & Olson	Management Information Systems: Conceptual Foundations.	MCGraw Hill	1989, 1st Ed.,
2	Judith R. Gordon & Steven R. Gordon	Information Systems: A Management Approach.	Dryden press	1999, 2nd Ed.,
3	Elias M. Awad	System Analysis and Design.	Galgotia publications	1997

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SECOND YEAR – SEMESTER – IV

EXTENSION ACTIVITY

It includes

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

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

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

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

Model Question

Title of the paper ………………

Time:3Hours Max.Marks:75

QUESTION PAPER PATTERN FOR P.G. COURSE

PRACTICAL PAPER/DISSERTION

Practical Training

40 Marks Internal + 60 Marks External = 100 Marks

PART – A

15 x 1 = 15 Marks

(Answer ALL the questions)

PART – B

5 X 2 = 10 Marks

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

PART – C

5 X 10 = 50 Marks

(Either or Pattern: Answer ALL the questions)