



PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM – 636011

DEGREE OF MASTER OF COMMERCE
CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR
M.COM. (CO-OPERATION)
(SEMESTER PATTERN)

**(For Candidates admitted in the Colleges affiliated to
Periyar University from 2017-2018 onwards)**

REGULATIONS

1. OBJECTIVES OF THE M.COM COOPERATION COURSE

The broad objectives of the course are:

1. To provide opportunities to the students to develop professional skill in the field of Modern Management as applied to Co-operative Organisations.
2. To provide them with opportunities to secure industrial and service orientation and
3. To cultivate attitudes essential for the development of business competence, efficient personnel, productive academicians and able researchers in the field of Co-operatives and business management.

2. CONDITIONS FOR ADMISSION

Candidates who have passed undergraduate degree in B.Com, (Co-operation), 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 preference will be given to those who have studied Co-operation or its related subjects in their degree course.

3. DURATION OF THE COURSE

The M. Com. (Co-operation) degree course shall consist of two academic years divided into four semesters. Each semester consists of 90 working days.

4. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

The course of study shall comprise instructions in the following subjects according to the syllabus and books prescribed from time to time.

The course of study and the scheme of Examinations are as follows :

5. 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 appear for the failed subject(s) in the subsequent examinations. The practical examination for the course should be conducted at the end of Second Semester. The evaluation of the project work will be done during fourth semester. The thesis will be evaluated [150 marks] and viva-voce [50 marks] will be conducted. There is no Internal Assessment for the Project.

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

INTERNAL ASSESSMENT MARKS FOR THEORY PAPERS ARE AS FOLLOWS

Attendances + Assignment + Seminar + Test
5 Marks + 5 Marks + 5 Marks + 10 Marks = 25

The internal assessment marks (I.A) for attendance is to be computed as follows :

ATTENDANCE

(Percentage)	75 to 80,	81 to 85,	86 to 90,	91 to 95,	Above 95
Marks :	1 Mark	2 Marks	3 Marks	4Marks	5 Marks

Internal Assessment marks for Practical paper:

For practical paper, Internal assessment is to be done for 50 marks.

6. COMMENCEMENT OF THE REGULATION:

These regulations shall take effect from the academic year 2017-2018, i.e., for students who are to be admitted to the first year of the course during the academic year 2017-2018 and thereafter.

COURSE OF STUDY AND SCHEME OF EXAMINATION

S.No.	Course Code	Title of the Course	Exam Hrs.	Credits	Teaching Hrs.	University Examination		
						Internal (25%)	External (75%)	Total
I SEMESTER								
1	Core I	Advanced Co-operative Thought	3	5	6	25	75	100
2	Core II	Finance and Services Co-operatives	3	4	6	25	75	100
3	Core III	Advanced Financial Accounting	3	5	6	25	75	100
4	Core IV	Advanced Co-operative Management	3	4	6	25	75	100
5	Elective I	Managerial Economics	3	4	6	25	75	100
II SEMESTER								
6	Paper V	Accounting for Managerial Decisions	3	5	6	25	75	100
7	Paper VI	Corporate Legal Frame Work	3	5	6	25	75	100
8	Paper VII	Methodology of Research and Statistical Analysis	3	5	6	25	75	100
9	Paper VIII	Operations Management	3	5	6	25	75	100
10	Common Paper	Human Rights	3	2	3	25	75	100
11	EDC	Extra Disciplinary Course	3	2	3	25	75	100

M Com CO-OPERATION

S.No.	Course Code	Title of the Course	Exam Hrs.	Credits	Teaching Hrs.	University Examination		
						Internal (25%)	External (75%)	Total
III SEMESTER								
12	Core IX	Organisational Behaviour	3	5	6	25	75	100
13	Core X	Management information system	3	4	6	25	75	100
14	Core XI	Practical Training Phase I & II	3	5	6	50	60	100
15	Elective III	Rural Social and Economic System	3	4	6	25	75	100
16	Elective IV	Strategic Managment	3	4	6	25	75	100
IV SEMESTER								
17	Core XII	Marketing Management	3	4	6	25	75	100
18	Core XIII	Human Resource Management	3	4	6	25	75	100
19	Core XIV	Financial Management	3	4	6	25	75	100
20	Core XV	Project (Dissertation + Viva Voce)	--	10	12	50	150	200
		Total			90			2100

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SEMESTER-I

CORE I - ADVANCED CO-OPERATIVE THOUGHT

UNIT I The concept of Co-operation

Evolution and Analysis of Principles and values of Cooperation – Approaches to Cooperation, Reformist, Institutional and Behavioral approaches.

UNIT II Principles of Co-operation

Evolution–Rochdale and Raiffeisen Principles-Reformulation of Co-operative Principles–1937, 1966 and 1995 Principles of Co-operation– Values- Limitation.

UNIT III Co-operative Development in India in different Stages

Pre and Post-Independence period–Types and Structure of Co-operatives-ST&MT Credit-Important Committees on Co-operation: AIRCSC, AIRCRC, ACRC, CRAFTCARD and Vaithiyanthan Committee (Task Force on short term and Long term Co-operative Credit Structures).

UNIT IV Sociology of Co-operation

Socio-cultural factors promoting or retarding Cooperative behaviour – Cooperation as a social movement – Informal Cooperatives – Social groups and Community – Cooperatives as an agent for social changes.

UNIT V

Co-operative Development Model: Self help and State aid models – Federal and Unitary models – Integrated models – Limited and unlimited liability models – Cooperation as economic sector – New Generation Cooperatives.

REFERENCE BOOKS

1. Dubashi P.R., Principles and Philosophy of Cooperation, V.L.Metha, National Institute of Co-operative Management, Pune 1970.
2. Ian Mac Pherson : Cooperative Principles for the 21st Century, ICA Geneva, 1995.
3. Krishnaswami O.R and Kulandaisamy, V: Theory of Cooperation – Concept and Analysis, Arudra Academy, Coimbatore-7, 1993.
4. Krishnaswamy O.R, Fundamental of Cooperation, S.Chand & Company Ltd, New Delhi 1978.
5. Paul Lambert : Studies in Social Philosophy of Cooperation, Co-operative Union Ltd, Manchester, 1963.

M.COM. (CO-OPERATION)

SEMESTER-I

CORE II - FINANCE AND SERVICES CO-OPERATIVES

UNIT I Co-operative Credit

Evolution and structure of Co-operative credit institutions — Primary Agricultural Cooperative Banks : Functions – Management – Problems – Recent trends.

UNIT II District Central Co-operative Banks, State Apex Co-operative Bank

Their constitution and management functions – loans and advances – Deposit mobilization – types and salient features of deposits – problems and suggestions – deposit insurance scheme, NABARD – Constitution, Management and Functions – Its role in Co-operative finance.

Long term Credit: Nature and features – Need for separate agency – Primary Agricultural Rural Development Banks – Organization – Sources of finance – Loan sanctioning procedure – Recovery management – Nonfarm sector lending. State Agricultural Rural Development Banks : Objectives raising funds – Issue of debentures.

UNIT III Non – Agricultural Credit

Urban Co-operative Banks – Employee Cooperative credit societies – Industrial Co-operative Banks – their constitution objectives, functions and management.

UNIT IV Dairy Co-operatives

Origin–Functions – ANAND Pattern–Importance - Structure -Constitution and Problems in India.

Consumer Co-operatives : Origin - functions- Constitution- Structure and Working of Consumer Co-operatives in India.

UNIT V Marketing and Processing Co-operatives

Origin-functions–structure-Constitution and Functions of Co-operative marketing societies Co-operative Sugar Mills and Co-operative Spinning Mills.

Other Forms of Co-operatives: Industrial Co-operatives-Weavers Co-operatives Working of Fisheries Co-operatives, Labour Co-operatives, Rural Electrification Co-operatives and Lift Irrigation societies.

REFERENCE BOOKS

1. Choby B.N., Co-operative Banking in India, Asia Publishing House, Bombay 1968.
2. Nakkiran S & John Winfred, Co-operative banking in India, Coimbatore Rainbow Publications, 1988.
3. Mathur B.S., Co-operation in India, Sahitya Bhavan, Agra 1989.
4. R.D. Bedi, Principles and Practice, Sultan Chand & Sons, New Delhi 1992.
5. Varshney, Banking Theory and Practice, Vikas Publishing House, New Delhi.

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SEMESTER-I

CORE III - ADVANCED FINANCIAL ACCOUNTING

UNIT I Accounting for Depreciation:

Need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

UNIT II Hire purchase and Installment systems

Excluding Hire Purchasing Trading account -Royalty excluding Sublease

UNIT III Single Entry system:

Meaning and features-Statement of affairs method and Conversion method

UNIT IV

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

UNIT V Government Accounts:

General Principles – Indian Audit and Accounts department - Role of The Comptroller and Auditor General of India and Public Accounts Committee – Consolidation of funds – Compilation of Accounts - Accounting standards.

REFERENCE BOOK:

1. Gupta R.K and Radhaswamy M Advanced Accounts, New Delhi, Sultan Chand.
2. Paul.S.K.R., Advanced Financial Accounting, Calcutta, New Central Book Agencies Pvt. Ltd.
3. Jain & Narang -Advanced Accountancy
4. Arulanandan & Raman - Advanced Accountancy
5. Maheswari S.N - Advanced Accountancy

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SEMESTER-I

CORE IV - ADVANCED CO-OPERATIVE MANAGEMENT

UNIT I Co-operative Management

Values and goals – Professionalisation of Co-operative Management – Balancing of Co- operative character and economic viability – balancing of democratic control and business efficiency.

UNIT II Systems Approach

Meaning – System approach to Co- operative- Management By Objectives (MBO) – Concept, Meaning, Importance, Characteristics of M.B.O. Management by objectives in Co- operative organizations.

UNIT III Decision Making

Meaning – New approaches to decision making – Risk analysis – Decision tree – Contingency analysis – Strategic management –Competitive environment and Co-operatives – Competitive strategies – 12 grand strategies – Alternative choices – SWOT analysis.

UNIT IV Control Techniques

Importance – Various control techniques – Budgetary control – Zero base budgeting –Programme budgeting – Operations research technique. Human Resource Audit.

UNIT V Criteria for judging the operational efficiency of Co-operatives

Indicators of efficiency – Membership coverage, resource mobilization –Minimization of cost of capital – Maximization of return on investments-Capacity utilization – Inventory management – Productivity and Profitability– Management Audit – Social Audit – Administrative Audit.

REFERENCE BOOKS

1. Kamat, G.S. New Dimiensions of Co-operative management, Himalaya Publishing House. New Delhi. 1987.
2. Krishnasamy, O. R., Co-operative Democracy in Action, SomaiyaPublishing House, Mumbai, 1976.
3. Nakkiran S., A. Treatise on Co-operative Management, Rainbow Publications, Coimbatore., 1991.
4. Sah. A.K. Professional Managemnet for Co-operatives, Rainbow Publications.

M.COM. (CO-OPERATION)
SEMESTER-I
ELECTIVE – I
MANAGERIAL ECONOMICS

UNIT I Definition and Scope of Managerial Economics

Managerial Economics and other allied disciplines, Significance, Role of Managerial Economics.

UNIT II Demand Analysis

Demand Theory: Prices and income elasticity of demand , other elasticities : Demand forecasting : demand analysis by means of indifference curves, direct and indirect methods ; Production function – economics of scale: Laws of Returns: isoquant analysis: input, output analysis, managerial uses of production function- Supply forecasting techniques.

UNIT III Cost Analysis - cost concepts

Long run and short run costs: cost price output ; cost and size of plant, cost benefits analysis ; Break – Even analysis; role of selling costs and product differentiation

UNIT IV Pricing of products

Pricing under competition, monopoly, oligopoly and duopoly and monopolistic competition – Price discrimination – Pricing methods; the impact of taxes on prices : Govt. regulations of prices: rationing and dual pricing.

UNIT V The Concept of profit

Functions, Measurement of forecasting of profit ; Functions in the private and public sector, profit maximization under competitive Conditions, equilibrium of the firm in the short run and long run, profit planning, concept and main features, capital budgeting , concept and the uses.

REFERENCE BOOKS :

1. Floyd E. Gills : Managerial Economics.
2. Joel Dean : Managerial Economics.
3. Hague D.C. Managerial Economics.
4. Haynes, Mote & Paul : Managerial Economics
5. Varshney R.L. & Maheswaru K.L. Managerial Economics
6. Byron Lowas and John R.S Sparkes : Managerial Economics
7. Sankaran : Managerial Economics
8. V.G. Mantar and K. Sreedhara Pillai : Business and Managerial Economics.

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SEMESTER-II

CORE V - ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT I Cost Accounting:

Meaning – objectives Importance and scope – comparison of cost accounts with financial accounts – elements of cost – cost sheet.

UNIT II Materials

Methods of pricing – FIFO LIFO and Average cost methods. Methods of costing: Methods of costing Job cost and process cost (Problems)

UNIT III Management accounting

Concept objectives, scope, functions and limitations – Difference between Management accounting and Financial accounting – Ratio Analysis.

UNIT 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.

UNIT V

Cash flow and Fund flow Analysis.

Note: Distribution of Marks: Theory: 40 percentage and Problems: 60 percentage

REFERENCE BOOK:

1. P.C. Tulasian, Introduction to Cost Accounting, S. Chand & Co, New Delhi, 2011.
2. Dr.S.N.Maheswari ,Cost & Management Accounting, Sultan Chand & Sons, New Delhi, 2011
3. S.P. Iyenger, Cost & Management Accounting, Sultan Chand & Sons, New Delhi, 2011
4. Jain. S.P & Narang K.L., COST ACCOUNTING, KALYANI PUBLISHERS, BANGALORE, 2012

M.COM. (CO-OPERATION)
SEMESTER-II
CORE VI - CORPORATE LEGAL FRAMEWORK

UNIT I Legal Frame Work:

An Overview - Companies Act, 1956 – Memorandum of Association – Articles of Association – Prospectus- IPO – Limited partnership – Powers, Rights and Duties of Directors.

UNIT II Corporate Governance

Concept – Objective – Principles – Components – Advantages- Effect of non-implementation of Corporate Governance – Legal Frame work – Composition of the Board- Audit committee – Role of Audit Committee.

UNIT – III Corporate Social Responsibility

An overview- Concept of Social Responsibility – Definition – Dimension of CSR – Benefits of Implementing CSR – Stages of CSR – CSR in India – Mandatory Provisions.

UNIT – IV Cooperative Legal Framework:

History of Cooperative Law in India – Tamil Nadu Cooperative Societies Act, 1983 and Rules 1988- Amendment of Bye law – Registration - Audit, Inquiry and Inspection – Settlement of disputes – Winding up and Cancellation of registration.

UNIT-V The Provisions Relating to Employees of Co-operatives

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

REFERENCE BOOK:

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi 2006.
3. Tamil Nadu Cooperative Societies Act, 1983 & Rules 1988, Tamil Nadu Cooperative Union.
4. Goel.B.B. Co-operative Legislation Trends and Dimension, Deep and Deep Publication. 2006.
5. Government of India, Indian Limitation Act, 1963

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SEMESTER-II
CORE VII - METHODOLOGY OF RESEARCH AND
STATISTICAL ANALYSIS

UNIT I Research

Concept- Characteristics of Social Research, Identification of Research Problems: Use of library, Reference, Reading, Documentation and URL -Types of Research: Fundamental Research-Applied Research-Action Research and Evaluation Research-Methods of Research: Historical Research-Descriptive Research-Survey Research-Case Study-Experimental Research.

UNIT II Tools and Techniques of Research

Observation-Interview-Schedule and Questionnaire, Scaling Techniques, Planning a Research Project: Review of Literature-Selection and Formulation of a Research Problem-Hypothesis-Research Design.

UNIT III Sampling

Meaning, Characteristics, Types of Sampling-Collection of Data- Tabulation-Analysis and Interpretation of Data-Report Writing.

UNIT IV Statistical Analysis

Definition, Characteristics, Importance, Limitations and uses of Statistics. Statistical Methods-Frequency Distribution- Diagrammatic Representation of Statistical Data. Averages: Mean, Median, Mode-Measuring Dispersion: Mean Deviation, Standard Deviation, Quartile Deviation, Co-efficient of Variation, Use of SPSS.

UNIT V Correlation

Meaning, Types, Differences between Correlation and Regression- Karl Pearson's Co-efficient of Correlation and Rank Order Method. Regression: Concept- Regression Lines. Time Series: Meaning-use, Moving Average Method-Index Numbers: Meaning, Uses, Growth Rate & Growth Index.

REFERENCE BOOK:

1. C.R.Kothari (2011), Research Methodology, New Age International Publication
2. P.Saravanavel (2008), Research Methodology, Kitab Matal Publication.
3. Krishnaswami O.R and Ranganathan, (2010), Research Methods of Social Science, Himalaya Publication.
4. Gupta C.B. (2011), An Introduction to Statistical Methods, Himalaya Publication.
5. Pillai and Bhagavathi (2012), Statistical Method, Himalaya Publication.

M.COM. (CO-OPERATION)
SEMESTER-II
CORE VIII - OPERATIONS MANAGEMENT

UNIT I Management of Production System

Production Systems and Types of Production and Productivity Concept and Measurement of Product Engineering – Production Life Cycle –Value Engineering – Simplification – Standardization and Diversification

UNIT II Work Study

Method Study, Principles of Motion Study, Ergonomics, Time Study, Work Sampling PMTs- Plant Location and Layout- Plant Location – Factors; Basic Models –Plant Layout – Types of Travel Charts – Material Handling.

UNIT III Materials Management

Importance and Functions of Materials Management in Industries – Purchasing Methods – Stores Management – Bill of Materials – Inventory Management – Order Level, Order- Quantity, Q And P System and Mini Max System and Selective Inventory Control – JIT Techniques.

UNIT IV Production Planning and Control

Scheduling, Routing, Loading and Expediting and Follow up – Use of Gantt Charts- Quality Control -TQM- Six Sigma- Statistical Quality Control and Acceptance Sampling- PERT Chart and CPM Method.

UNIT V Industrial Laws

Factories Act, Workmen's Compensation Act, Labour Welfare Acts, Pollution Control Act.

REFERENCE BOOK:

1. Gopalakrishnana, P. and Sunderesan M. (1998)Material Management – An Integrated Approach, Prentice Hal of India, New Delhi.
2. Khanna. O.P (2011) Industrial Engineering and Management: Text and Cases, Dhanapt Raj, New Delhi.
3. Chunawalla & Patel,(2004) Himalaya Publishing house. New Delhi.
4. Ajak K. Garg (2012), Production and Operaiton Management, Tata McGraw Hill Education
5. Charry (2002), Production and Operation Management, Tata Mcgraw Hill Publishing company Ltd, New Delhi.

M.COM. (CO-OPERATION)
SEMESTER-II
COMMON PAPER
HUMAN RIGHTS

M.COM. (CO-OPERATION)
SEMESTER-II
EXTRA DISCIPLINARY COURSE

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SEMESTER-III
CORE IX - ORGANIZATIONAL BEHAVIOUR

UNIT I Organization

Concept of organization – Evolution – Theories of organizations, classical behavioral and modern theories – Organizational behaviour – meaning and importance – system approach to the study of OB – Hawthorne studies.

UNIT II Basic Psychological Process

Abilities – Attitudes and Values, learning- theories and applications – Factors influencing perception – Personality Theories : Psycho- Analytic Theory, Trait Theory – Behaviour modification.

UNIT III Motivation Theories

Maslow's Hierarchy of needs Theory , Herzberg two factor theory, Expectancy theory – Foundation of group Dynamics – Definition, classification, stages of group development. Groups decision making.

UNIT IV Leadership

Nature, Type of leadership, theories of leadership – Informal leaders – Inter personal communication, Conflict – Nature, Types, sources of conflict – Conflict resolution – Co-operatives / Collective behaviour.

UNIT V Organizational change and Development

Organizational culture. Organizational Effectiveness, stress management – Organizational climate – socio – cultural environment of Co-operative organizations.

REFERENCE BOOK:

1. Keith Davis : Human Behaviour at work, Ta McGraw hill, Publishing Company, New Delhi, 1993.
2. Luthans Fred : Organisational Behaviour, Mc Graw Hill, Inc, New Delhi 1992.
3. Udai Pareek : Organizational Behaviour Process, Rawat Publication; Jaipur 1988.
4. Uma Sekaran : Organizatrional Behaviour
5. L.M. Prasad : Organisational Behaviour,. Sultan Chand & Sons, New Delhi 1994.

M.COM. (CO-OPERATION)
SEMESTER-III
CORE X - MANAGEMENT INFORMATION SYSTEM

UNIT I MIS

Meaning, Need, Characteristics of MIS – Role of Information System in business – E – Business – Types of Information System – Components of Information System – Information System for Decision Making.

UNIT II Information System

Strategic Information System – MIS support for Planning – Organising- Controlling. MIS for specific functions: Production – Marketing - Personnel – Inventory. Data Base Management System Models.

UNIT III Interpersonal Business System

Customer Relationship Management: Meaning- Importance – Functions- Phases – Challenges of CRM. Enterprise Resource Planning: Importance – Functions – Challenges. Supply Chain Management: Importance – Objectives – Functions – Role of SCM.

UNIT IV Decision Support System

Meaning – Importance – Components – Functions – Uses of DSS. Executive Information Systems: Artificial Intelligence – Business in AI –Expert System.

UNIT V Management Information System In Functional Areas

Production, Materials, Finance, Marketing and HRM and Cooperative Management Information System.

REFERENCE BOOKS

1. Gordon, B.Davis (2013), Management Information System, Margrethe H. Olson.
2. Sathish Paride (2010), Management Information System, Himalaya Publication House
3. Mohan. P (2007), Management Information System, IX th edi, Himalaya Publication House
4. Davis G.B. and Olson M.H. (2012), Management Information System, Tata Mcgraw Hill.
5. Mohamed Azam, (2012), Management Information System, Tata Mcgraw Hill.

M.COM. (CO-OPERATION)
SEMESTER-III

CORE XI - PRACTICAL TRAINING PHASE – I & II

Objects of Practical Training :

1. To impart practical knowledge of the management and working of various types of agricultural and Non- Agricultural Co-operative Institutions and rural enterprises.
2. To develop among the PG students managerial leadership, initiative and motivation to adopt Co-operative Management practice relevant to Co-operatives and Rural enterprises.

The first phase of training will be visits to and observation study of various types of district level Cooperatives furnished below. The training should be given under the guidance and supervision of the Lecturer in Co-operation who should accompany the students. The students should maintain a systematic record for practical training. Practical managerial knowledge is to be learned from the following field / Institution.

District Level Institutions:

1. District Central Co-operative Bank.
2. District Cooperative Wholesale Stores
3. District Cooperative Milk Producers Union.
4. District Co-operative Union.
5. Circle DR Office and Joint Registrars' Office
6. Urban Co-operative Bank
7. Cooperative Agro Processing Units.

The Students are also to be sent for studying the working of any five of the following Apex level Co-operative Institutions and the branches / Regional Office of National Level federations during Second Semester. 18

A. Apex Level

1. Tamil Nadu State Co-operative Bank
2. Tamil Nadu Co-operative Agriculture and Rural Development Bank.
3. Tamil Nadu Housing Societies Federation
4. Tamil Nadu Co-operative Union
5. Tamil Nadu Co-operative Marketing Federation
6. Tamil Nadu Handloom Weavers Co-operative Society
7. Tamil Nadu Industrial Cooperative Bank.

B. National Level

1. Office / Branches of various national level Co-operative Institutions functioning at the State Headquarters.

Internal Marks awarded –40 (Phase 1 and Phase 2)

Internal marks will be awarded by a committee consisting of the HOD and the Lecturer in charge of practical training.

Evaluation (Phase-I – 30 marks)

Evaluation of practical training Phase-I will be done on the basis of practical training records maintained by the students and Viva – Voce (Marks for records-15 and Marks for Viva – Voce-15)

Second Phase of Training (Internship)

The Students are to be assigned with the internship training for a period of two weeks during the second semester – For this purpose students will be divided into batches. The Lecturer in-charge may check their work by making surprise visits.

Any of the following types of Co-operative Institutions may be selected for internship

1. District Central Co-operative Bank / Urban Bank
2. Whole Sale Stores / Super Market
3. Spinning Mill / Sugar Mills / Tea Factories and other Agro- Processing Co-operatives.
4. Large Sized Primaries including FSS and Marketing Societies District Level Milk Union.
5. Any Large / Medium, Sized Private sector rural Enterprises.

Evaluation (Phase- II -30 Marks)

Evaluation of the II Phase Practical Training (Internship) will be done by two Examiners (One Internal and Other External appointed by the University) on the basis of internship report submitted by the students and Viva-Voce (15 marks for report and 15 Marks for Viva-Voce) On the whole the marks for practical training is 100 . Marks for Phase I=50 Marks for II Phase =50.

M.COM. (CO-OPERATION)
SEMESTER-III
ELECTIVE III
RURAL SOCIAL AND ECONOMIC SYSTEM

UNIT I Rural Social System

Social, economic, political and educational system and their effect on rural life – Rural Sociology, Caste – community – Social change – social mobilization and rural leadership.

UNIT II Indian Economy

India after independence – Salient features and trends- Agriculture in India – Problems and prospects – Land reforms – Land use patterns – Crop pattern – Productivity – Common Property Resource (CPR) and Joint Forest Management – Recent trends in agriculture and Economic development.

UNIT III Demography

Population growth – Unemployment – Social environment and their impact on agricultural development. Workforce participation in agriculture – Child labour – Bonded labour – Unorganized labour – An employment oriented rural growth strategy.

UNIT IV Nature and dimension of Rural poverty in India

Employment – planning for the rural poor – Poverty eradication programme (for the rural people)

UNIT V Organization for Rural Development

Rural Local Self Governments – Panchayat Raj Institutions – Government agencies, Non- governmental agencies – Local self governments – Role of Panchayat Raj Institutions- NGOs and Co-operatives in rural development, Participatory development in rural enterprises.

BOOKS RECOMMENDED

1. T. Mathew : Agricultural Development
2. P.N. Dhar : Rural Industries.
3. V.B. Singh : Rural Labour in India
4. V.K.R. V. Rao : agricultural trends in India
5. C.B. Memoria : Rural Economics

M.COM. (CO-OPERATION)
SEMESTER-III
ELECTIVE - IV
STRATEGIC MANAGEMENT

UNIT I Introduction and meaning of Strategy and Strategic Management:

Evolution of Strategic Management - Conceptual Frame Work – Strategic Management Process-Relevance and importance of Strategic Management .

UNIT – II Vision, mission, objective and goals formulation:

Importance – External Environment Analysis – Internal Environment Analysis – Organizational Analysis – Techniques of Environmental Analysis- SWOT Analysis.

UNIT- III Strategic Decisions:

Approaches to Strategy Formulation - Strategic Alternatives – External Growth Strategies – Generic Business Strategies – Corporate Strategies – Choice of Strategy.

UNIT – IV Strategy Implementation:

Issues in Strategy Implementation - Structural Implementation – Behavioural Implementation - Functional Implementation – Strategic Evaluation and Control.

UNIT – V Strategic issues in Global business and e-commerce:

Managing technology and innovation – specified types of organization – organizational adoption and change.

BOOKS RECOMMENDED

1. Fred.R.David, Strategic Management Concepts & Cases, Pearson Education.
2. Thomas.L.Wheelan, J.David, Strategic Management & Business Policy –Hunger, Pearson Education.
3. Azhar Kazmi , Business Policy, Tata Mcgraw Hill.
4. L.M. Prasad, Strategic Management, Sultan Chand & Sons, New Delhi,2012
5. P.K. Ghose, Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 2011
6. P.C.Jain ,Strategic Management, Ramesh Book Depot.

M.COM. (CO-OPERATION)
SEMESTER - IV
CORE XII - MARKETING MANAGEMENT

UNIT I Need and Scope of Marketing

Definition , Meaning, features and objectives, Modern Marketing concepts, Marketing environment. Marketing of Consumer and Industrial product, social marketing, Functions of Marketing Management.

UNIT II Market Forecasting

Marketing Research- Meaning and Scope – Objectives and Functions – Future of Marketing research motivation Research- Marketing information system – Consumer marketing – Product planning and development – product policy decisions – Product ;line and product mix – concept of product life cycle – market integration – Product and Branding strategies.

UNIT –III Pricing System

Role of pricing – Objectives – Procedure for Price Determination – Basic methods of Pricing setting. Promotional Activities, Need and importance – Promotional mix – Sales Promotion –methods of sales 27

promotion Advertising - Functions and Objectives – Media of Advertising – Personal selling process.

UNIT –IV Management of physical Distribution

Meaning - importance - objectives – Systems- Physical distribution Cost Analysis – Sales Management – Objectives –Establishment of Sales policies – Sales organization structure – marketing control – sales cost and profit analysis.

Unit – V Emerging Marketing Environment in India

Super Markets- Departmental Stores- Mall Marketting- Service Marketing – Functionaries – Rural Marketing- Green Marketing - Marketing Research – Concepts and Techniques.

BOOKS RECOMMENDED

1. Philip Kotler : Marketing Management .
2. Still Candiff & Goani : Sales Management
3. R.S. Pillai & Mrs. Bagavathi : Marketing
4. William J. stantan : Fundamentales of Marketing .
5. Sharlekar : Marketing Management
6. J.C. Gandhi : Marketing
7. Rustom S. Davar : Modern Marketing
8. G.S. Kamat : Co-operative Marketing
9. Ramasamy V.S. and Numkumari : Marketing Management

M.COM. (CO-OPERATION)
SEMESTER - IV
CORE PAPER -XIII - HUMAN RESOURCE MANAGEMENT

UNIT I Human Resources Management :

Importance – Objectives – Organization structure – Functions and role of H.R. Manager – Approaches to HRM.

UNIT II Human Resource Planning

Man power planning – Job analysis – Job description – job specification – job evaluation – personnel problems – Absenteeism and Labour turnover, job satisfaction and morale.

UNIT III Recruitment and selection

Recruitment policy – factors affecting recruitment – steps in recruitment process – sources of recruitment – methods of selection process.

UNIT IV Employee Training

Training and development – Need for training – steps in training programme – training methods – promotion – transfer- performance appraisal — aptitude and traits.

UNIT –V Industrial Relations

Concept, Workers participation in management- working conditions and Welfare of workers – Industrial Relations – Collective bargaining – Trade Unions – Grievance Redressal, Dispute Resolutions, relevant provisions of Industrial Dispute Act and Labour Laws concerning Welfare measures. 29

REFERENCE BOOKS

1. Aswathappa K Human Resource and Personnel Management. Tata McGraw Hill 1997.
2. Garry Dessler : Human Resources Management
3. P.C. Tripathi : Personnel Management and Industrial Relations.
4. C.B. Memoria : Personnel Management .
5. Pramod Varma : Labour Economics and Industrial Relations.
6. Monappa A. & Saiyadaian M. Personnel Management, Tata Mc.Graw Hill, 1996.
7. K.V. Rao : Investment in Human Resources

M.COM. (CO-OPERATION)
SEMESTER - IV
Core XIV - FINANCIAL MANAGEMENT

UNIT I Objectives and functions of Financial Management :

Role of Financial Management in Co-operatives – Risk return relationship – Indian financial system – Legal, Regulatory and Supervisory frame work – Securities market.

UNIT –II Capital Budgeting:

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

UNIT –III Cost of Capital:

Computation for each source of finance and weighted average cost of capital – EBIT – EPS analysis – Operating leverage – Financial leverage – Dividend policy and share valuation. 30

UNIT –IV Capital Structure Theory:

Net income approach – Net operating income approach – MM Approach – Dividend policy – Types of dividend policy – Dividends policy and share valuation.

UNIT –V Working capital:

Working capital policies – Factors affecting working capital – Estimation of working capital requirements – Regulation of Bank credit to industry – Recent issues and recommendations – Capital adequacy, Non – performing Assets.

REFERENCE BOOKS

1. James C. Van Home, Financial Management and Policy, Prentice Hall of India Pvt Ltd. New Delhi. 1994.
2. John J. Hampton, Financial Decision making – Concepts, Problems and Cases, Prentice Hall of India Pvt Ltd., New Delhi 1994.
3. Pandey I.M. Financial Management, Vikas Publishing, New Delhi 1993.
4. Prasana Chandra, Financial Management, Theory and practice, Tata Mc Graw Hill Publications Company Ltd., New Delhi. 1994. .
5. Richard A. Brealey & Stewart C. Myers, Principles of Corporate Finance. McGraw Hill Book Company, New York 1998.
6. Maheswari, S.N. Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2006.

SEMESTER IV

CORE PAPER –XV

PROJECT (DISSERTATION AND VIVA-VOICE)

The titles of the projects may be assigned to the students at the end of the Second Semester with a time schedule for various stages for work. They may collect data during the semester vacations. The title selected by each student for the thesis should pertain to Co-operative Institutions or Study relating to a Problem / Issues pertaining to Co-operation. Each Candidate should submit two Copies of dissertation as per guidelines through the Head of the Department of Co-operation to the Controller of Examinations. The thesis will be evaluated (for 150 marks) and Viva – Voce test will be conducted[for 50 Marks] based on the Criteria evolved. (Thesis: 150 + Viva-Voce : 50= 200 marks) The Average Marks of the Internal examiner (Supervisors) and the External examiner will be taken as the final mark for dissertation and Viva- Voce.

QUESTION PAPER PATTERN
PG COURSE
(CORE, ALLIED, ELECTIVE AND EDC)

PART – A 5 x 5 = 25 Marks

(Either or type Two Questions from each units)

PART – B 10 X 5 = 50 Marks

(Either or Pattern two questions from each units)

PRACTICAL PAPERS

Practical Training :

Practical Training Phase I and II

40 Marks internal + 60 Marks External =100 Marks

Project and Viva Voice :

50 Marks Viva Voice + 150 Marks Thesis =200 Marks