

Vellalar College for Women (Autonomous), Erode - 12.									
Bachelor of Commerce (Cooperation)									
2016 - 2017 Onwards									
Course Content and Scheme of Examinations (CBCS Pattern)									
Semester I									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
I	Language I	15TAMU101/ 14HINU101 /	Tamil / Hindi	6	3	25	75	100	3
II	Language II	13ENHU101	English	6	3	25	75	100	3
III	Core	13CPUC101	Cooperation: Theory and Practice	5	3	25	75	100	4
		12CPUC102	Principles of Accountancy	6	3	25	75	100	4
	Allied I	12CPUA101	Business Organization	5	3	25	75	100	5
IV	Foundation Course	09FOCU1ES	Environmental Studies	2	3	–	100	100	2
Semester II									
I	Language I	15TAMU202/ 14HINU202/	Tamil / Hindi	6	3	25	75	100	3
II	Language II	13ENHU202	English	6	3	25	75	100	3
III	Core	13CPUC203	Cooperative Finance and Banking	5	3	25	75	100	4
		08CPUC204	Financial Accounting	6	3	25	75	100	3
	Allied II	14CPUA202	Business Economics	5	3	25	75	100	5
IV	Value Education	14VEDU2HR	Value Education and Human Rights	2	3	–	100	100	2

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Semester III

Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
III	Core	13CPUC305	Production, Trade and Services Cooperatives	5	3	25	75	100	4
		08CPUC306	Mathematics-I	5	3	25	75	100	4
		13CPUC307	Cost Accounting	5	3	25	75	100	4
		08CPUCP01	Microsoft Office (Practical)	5	3	*40	*60	100	3
	Allied	12CPUA303	Principles of Management	5	3	25	75	100	5
IV	Skill Based Subject I			3	3	25	75	100	3
	Basic Tamil	14TMLU301		2	3	100		100	2
	Advance Tamil	14ADTU301				25	75		
	Non - Major Elective I						100		

Semester IV

III	Core	13CPUC408	Management Accounting	5	3	25	75	100	4
		13CPUC409	Mathematics-II	5	3	25	75	100	4
		13CPUC410	Management and Administration of Cooperatives	5	3	25	75	100	4
		14CPUC411	Practical Training Phase - I	5	-	#40	#60	100	3
	Allied	13CPUA404	Marketing and Sales Promotion	5	3	25	75	100	5
IV	Skill Based Subject II	13CPUS402	Multi Skill Development Paper	3	1	**40	♣ 60 (Online Exam)	100	3
	Basic Tamil	14TMLU402		2	3	100	-	100	2
	Advance Tamil	14ADTU402				25	75		
	Non - Major Elective II						100		

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Semester V

Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	Total	
III	Core	14CPUC512	Cooperative Law	6	3	25	75	100	4
		16CPUCP02	Tally Practical	5	3	*40	*60	100	3
		16CPUC513	Business Communication	5	3	25	75	100	3
		14CPUC514	Practical Training Phase – II	5	-	#40	#60	100	4
	Elective I	16CPUE501	Income Tax Law and Practice	6	3	25	75	100	5
IV	Skill Based Subject III			3	3	25	75	100	3

Semester VI

III	Core	16CPUC615	Corporate Accounting	5	3	25	75	100	3
		14CPUC616	General and Cooperative Audit	5	3	25	75	100	4
		14CPUC617	Human Resource Management	4	3	25	75	100	3
		14CPUCP03	HTML & Internet	3	-	*40	*60	100	3
	Elective II	13CPUE6PV	Project Work & Viva - Voce	5	3	-	-	*100	5
	Elective III	14CPUE602	Theory and Practice of Banking ***	5	3	25	75	100	5
IV	Skill Based Subject IV			3	3	25	75	100	3
V	Extension Activity		NSS/NCC/Physical Education/ YRC/ CCC/ EDP	-	-	-	-	100	1
Total (I- VI Semesters)								4000	140

** 40 Marks for Internal and ♣ 60 Questions with 60 Marks for Online Examination (SBS- II)

* 60 Marks for Record and External (Core Practical) Examinations

* 60 Marks for Record and Viva - Voce External (Core) Examinations

*100 Marks for Record and Viva - Voce External (Elective - II) Examinations

*CCC – Citizen Consumer Club

*EDP – Entrepreneurship Development Programme

*** - Same Syllabus of 2016 – 17 Batch

DEPARTMENT OF COOPERATION
2017 – 18 onwards

SKILL BASED SUBJECT

S.NO	SUBJECT CODE	TITLE OF THE PAPER
1	13CPUS301	Women Entrepreneurship and Skill Development
2	14CPUS503	Business Development Skills
3	14CPUS604	Advertising and Media Management

NON MAJOR ELECTIVES

S.NO	SUBJECT CODE	TITLE OF THE PAPER
1	14TMLU301	Basic Tamil
	14TMLU402	
2	14ADTU301	Advanced Tamil
	14ADTU402	
3	11CPUN301	Export Marketing
4	13CPUN402	Insurance Management

SELF LEARNING PAPERS (Optional)

S.NO	SUBJECT CODE	TITLE OF THE PAPER	EXAM DUR.HRS	MAX.MARKS	CREDITS
1	13CPUSL02	E-Banking Practices	3	100	5
2	13AUGSL05	General Awareness (Online Exam)	3	100	5

SEMESTER - I

Core Paper – I: Cooperation: Theory and Practice

Instructional Hrs: 75

Sub. Code: 13CPUC101

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives:

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

- Understand the history and principles of Co-operation
- Learn the Co-operative economic system and benefits of Co- operation
- Learn the Co-operative movement in India and Abroad.

UNIT I

15Hrs

Cooperation: Meaning and Definition-*Features-Values of Cooperation* –Principles of Cooperation: Evolution of Cooperative Principles - Rochdale Principles – Reformulation of Principles of Cooperation by ICA 1937, 1966, Restatement of Cooperative Identity – Detailed study of Principles of Cooperation.

UNIT II

15Hrs

Schools of Thoughts on Cooperatives: Pre- Rochdale Cooperative thought: *Thought of Robert Owen*, Dr.William King and Charles Fourier - Post – Rochdale Cooperative thought: Raiffiesen and Schultz.

UNIT III

15Hrs

Cooperative and other forms of Economic System : Capitalism, Socialism and Cooperation – Cooperation as a Balancing sector – *Benefits of Cooperation*-Mixed Economy-Role of Cooperatives in Mixed Economy.

UNIT IV

15Hrs

Cooperatives in Foreign Countries: Cooperative Credit Movement in Germany – Consumer Cooperatives in UK and Sweden – *Dairy Cooperatives in Denmark*.- Farming Cooperatives in Isreal.

UNIT V

15Hrs

Cooperative Movement in India: Pre-Independence era with special reference to Maglacon Committee and Planning Commission and post-Independence era –All India Rural Credit Survey Committee (AIRCSC), All India Rural Credit Review Committee (AIRCRC), CRAFICARD (Sivaraman Committee) and *Vaidhyanathan Committee (ST- 2004)*. Report of the expert committee to examine three tier (Short Term Cooperative Credit Structure).

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Krishnaswamy O.R, and Kulandaisamy V.**, “*Co-operation Concept and Theory*”, Arudra Academy, First Edition 2000
2. **Mathur B.S.**, “*Co-operation in India*”, Sahitya Bhawan, 1999

REFERENCE BOOKS

1. **Bedi.R.D**, “*Theory, History and principles of Co-operation*”, R.Lall Book Depot, 1999-2000.
2. **Hajela.T.N**, “*Cooperation Principles Problems & Practice*”, Konark Publishers PVT. Ltd, First Edition-1980, Reprint-1997.
3. **John Winfred.A and Kulandaisamy.V**, “*Co-operative Thought*”, Rainbow publication, 1987.
4. **Kulandaiswamy.V**, “*Co-operative Dairying in India*”, Rainbow Publications, 1986.
5. **Sharada.V**, “*Theory of Cooperation*”, Himalaya Publishing House, First Edition – 1986, Reprint-2004.

SEMESTER - I

Core Paper - II: Principles of Accountancy

Instructional Hrs: 90

Sub. Code: 12CPUC102

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives:

To make the students understand the basic concepts of accounting procedures.

UNIT I

18Hrs

Introduction of Accountancy: Need for Accounting- Definition –Book keeping-*Accounting Concept and Conventions*- Objectives-limitations-Methods of Accounting-Journal-Ledger-Subsidiary Books-Cash Book- Different types of Cash Books.

UNIT II

18Hrs

Preparations of Trial balance: *Final accounts-Uses*-Closing entries - Capital and Revenue items-Trading Accounts, Profit and Loss Accounts, Balance Sheet-Adjusting entries (Problem).

UNIT III

18Hrs

Errors: *Meaning-Types of errors*-Error and their rectification-Bank Reconciliation Statement - Meaning - Methods of preparation of Bank Reconciliation statement (Problem).

UNIT IV

18Hrs

Bills of Exchange: Definition-*Features-Advantages*-Types of Bills of Exchange-**Account Current-** Meaning, Definition-Procedure for Calculating Days of Interest-Preparation Account Current-*Uses*-**Average Due Date:** Meaning-*Uses*-Determination of Due Date-Basis for calculation of Interest. (Problem).

UNIT V

18Hrs

Consignment Account: Meaning-Features-Important terms-Distinction between Sale and Consignment and Joint Venture-Accounts of Non-Trading Concerns -Receipts and Payments Accounts-Income and Expenditure Accounts –*Balance Sheet*. (Problem).

Note: Distribution of Marks for Theory and Problem shall be **40%** and **60%** respectively.

Note: *Italics* denotes **Self Study Topics**.

TEXT BOOKS

1. **Reddy T.S. and Murthy A.**, “Financial Accounting” (Six Revised Edition 2009)
2. **Nagarajan K.L, Vinayagam and Mani P.L.** (Reprint2009). “Principles of Accountancy”.

REFERENCE BOOKS

1. **Krishnasamy O.R.**, “*Fundamentals of Accountancy*”
2. **Pillai and Bhagavathi**, “*Advanced Accounting*”
3. **Shukla M.C and Grewal**, “*Advanced Accounting*”

SEMESTER - I

Allied Paper – I: Business Organisation

Instructional Hrs: 75

Sub. Code: 12CPUA101

Max Marks: CIA-25; ESE-75

Credits: 5

Objectives:

On successful completion of the course the students should have

- To know the various forms of business organizations
- To learn the methods of raising finance
- To learn the norms and conditions to form a business

UNIT I

15Hrs

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

UNIT II

15Hrs

Company Organisation: Definition – *Characteristics*, Distinction between a Company and a Partnership Firm – Kinds of Companies – Merits and Drawbacks – **Company Promotion:** Types of Promoters – Steps in Promotion - Incorporation of a Company.

UNIT III

15Hrs

Management of Company Organisation: Shareholders – Board of Directors – *Powers and Functions*,

Composition Function of Directors – Chief Executives – Managing Directors – Legal Restrictions - Provisions in the Act.

UNIT IV

15Hrs

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

UNIT V

15Hrs

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

Note: *Italics* denotes **Self Study Topics**.

TEXT BOOKS

1. **Kathiresan and Dr.Radha**, “*Business Organisation*”, Bhavani publications, 1999.
2. **Shukla.M.C**, “*Business Organisation and Management*”, S.Chand and Company Ltd, 2001

REFERENCE BOOKS

1. **Bhusan.Y.K**, “*Fundamentals of Business Organisation and Management*”, Sultan Chand and Sons, 2008.
2. **Dinkar Pagare**, “*Business Organisation and Management*”, Sultan Chand and Sons, 1996.
3. **Reddy.P.N, Gulshan.S.S**, “*Principles of Business Organisation and Management*”, Eurasia publishing House Pvt Ltd, 1995.

SEMESTER – I

Foundation Course - Environmental Studies

Instructional Hrs: 30

Sub. Code: 09FOCU1ES

Max Marks: ESE-100

Credits: 2

Objectives:

To make the students understand the basic concepts of Ecosystem, Biodiversity and Social issues of Environment.

UNIT I

6Hrs

The Multidisciplinary Nature of Environmental Studies :Definition, Scope and Importance, Need for public awareness, Natural resources and associated problems – Forest resources, *Water resources*, Mineral resources, Food resources, Energy resources, Land resources, role of an individual in conservation of natural resources, equitable use of resources for sustainable life styles.

UNIT II

6Hrs

Concept of an Ecosystem: Structure and function of an ecosystem – Producers, Consumers and decomposers. Energy flow in the ecosystem – Food chain, Food Webs and ecological pyramids, *Ecological Succession*.

UNIT III

6Hrs

Bio-diversity and its conservation: Introduction – definition, genetic, species and ecosystem diversity. Conservation of bio-diversity – *In-situ and Ex-situ conservation of bio-diversity*.

UNIT IV

6Hrs

Definition: Causes, effects and control measures of air pollution, water pollution, soil pollution, noise pollution, thermal pollution. *Disaster management*, floods, earthquake, cyclone and landslides.

UNIT V

6Hrs

Social Issues: Global warming, ozone layer, depletion, acid rain, nuclear accidents and holocaust (case studies). Consumerism and waste products, Environmental Protection Act-air, water, wildlife, forest, issues involved in enforcement of environmental legislation. *Public awareness.*

Note: *Italics* denotes Self Study Topics

Field work

Visit to a local area to document environmental assets – river/ forest/ grass land/ hill/ mountain.

1. Visit to a local polluted site – urban/rural/industrial/agricultural.
2. Study of common plants, insects, birds.
3. Study of simple ecosystems – pond, river, and hill slopes, etc.

SEMESTER - II

Core Paper –III: Cooperative Finance and Banking

Instructional Hrs: 75

Sub. Code: 13CPUC203

Max. Marks: CIA-25 ESE-75

Credits: 4

Objectives:

On successful completion of the course the student should have to:

- Understand the loaning purposes & procedures.
- Learn the ST, MT & LT credit system
- Learn about the Co-operative Banks and Societies

UNIT I

15Hrs

Agricultural Co-operative Credit: Classification in India – Co-operative Banking Structure – *Principles of Good Lending System* – **Primary Agricultural Co-operative Credit Societies:** Constitution and Working – Business Development Plans and Loan Operation - Linking of Credit with Marketing.

UNIT II

15Hrs

District and State Co-operative Banks: Constitution, Management, Structure and Working – Mobilization of deposits –Lending Operation –NPA - Recovery Management- MOU with PACCS for Business Development Plans.

UNIT III

15Hrs

Long Term Credit – Need for long term finance for agriculture – *Need for a separate Agency for providing long term agricultural finance* – Constitution and Working of Primary and State Co-operative Agriculture and Rural Development Banks and SCARDB.

UNIT IV

15Hrs

Non-Agricultural Credit Cooperatives: Constitution and Working of Urban Co-operative Banks, *Employees Co-operative Thrift and Credit Societies*, Co-operative Housing Societies and Industrial Co-operative Banks.

UNIT V

15Hrs

RBI - NABARD – NCDC and Co-operative Banking – Banking Regulation Act as Applicable to Cooperative Banks (1966) – Recent trends – Technology adopting - Core Banking – Challenges to Cooperatives in Globalised Era.

Note: *Italics* denotes Self Study Topics

REFERENCE BOOKS

1. **Bedi R.D.**, “*Theory, History And Principles of Co-operation*”, R.Lall Book Depot,1999-2000
2. **Mathur B .S.**,” *Co-operation in India, Sahitya Bhawan*”, 1999.
3. **Mathur B.L.** “*Rural Development and Co-operation*”, Rbsa Publishers, 2000.
4. **Nakkiran and John Winfred.**” *Co-operative Banking in India*”, Rainbow publications, 1988.
5. **Reddy C.R.**, ” *Rural Banking In India*”, Rainbow Publications, 1987.

SEMESTER - II

Core Paper – IV: Financial Accounting

Instructional Hrs: 90

Sub. Code: 08CPUC204

Max. Marks: CIA-25; ESE-75

Credits: 3

Objectives:

- Understand the financial accounting concept
- Learn the self-balancing ledgers and investment accounts.
- Learn department accounts and hire purchase and Royalty Accounts.

UNIT I

18Hrs

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

UNIT II

18Hrs

Self Balancing Ledgers: Meaning and *Advantages* – Accounting aspects – Transfers.

UNIT III

18Hrs

Single Entry System: Meaning and *Features* – Statement of Affairs and Conversion Method.

UNIT IV

18Hrs

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

UNIT V

18Hrs

Hire purchase and Installment system including hire purchase trading account – Goods on Sale or return.

Note: *Italics* denotes Self Study Topics

REFERENCE BOOKS

1. **Arulanandam M.A. and Raman K.S.**” *Advanced Accountancy*”, Himalaya Publishing House, New Delhi, 2002.
2. **Gupta R.C. and Radhasamy**, Sultan & Co, 2003.
3. **Jain and Narang**, ” *Advanced Accountancy*”, S.chand & Co, 2003.
4. **Jain S.P. and Narang K.L.**, ” *Financial Accounting*”, Kalyani Publishers, 1994.
5. **Reddy T.S. and Murthy, A.** “*Financial Accounting*”, Margham Publications, 2005.
6. **Shukla M.C.**” *Advanced Accountancy*”, S.Chand & Co, 2000.

SEMESTER - II
Allied Paper – II: Business Economics

Instructional Hrs: 75

Sub. Code: 14CPUA202

Max Marks: CIA-25; ESE-75

Credits: 5

Objectives:

When the students complete this course, they should:

- Understand how economic positions of a business concern uplift the country's economy.
- Learn the demand and supply theories.
- Learn the pricing method
- Learn the international monetary system

UNIT I

15Hrs

Economics: Definition - Micro and Macro Economics – Characteristics, Scope and Differences.

UNIT II

15Hrs

Theory of Consumer Behavior: Marginal Utility Analysis – The Law of Diminishing Marginal Utility – Utility Analysis of Demand - Marginal Utility Approach and Indifference Curve Approach – *Elasticity of Demand*.

UNIT III

15Hrs

Pricing: Perfect Competition - Monopoly – Monopolistic Competition – Oligopoly and *Duopoly*. – Price & Output Determination.

UNIT IV

15Hrs

Determination of Rent, Wage, Interest and Profit – Ricardian Theory of Rent –Marginal Productivity Theory of Wages - Loanable Funds Theory – *Marginal Productivity Theory of Profit*.

UNIT V

15Hrs

Trade: Trade Policy – International Trade – Balance of Trade and Payment – Strategic Alternatives – Merger, Take over, Joint Venture, Basic concepts of *SEZ (Special Economic Zone)*. World Trade Organization (WTO), International Monetary Fund (IMF) and Impact of Globalization in an Indian Economy.

Note: *Italics* Denotes Self Study Topics

REFERENCE BOOKS

1. **Agarwal, H.S** “*Business Economics*”, Rathanprakash mandhir, Publication,1999.
2. **Alok Srivastava**, “*Business Economics*”, Kitab Mahal, 2004.
3. **Bell and Todare**, “*Economic Theory*”, Oxford University Press.
4. **Perrow, John**, “*Economics*”, university Tutorial Press, London.
5. **Sankaran, S** “*Business Economics*”, Margham Publication, 2005.
6. **Sundharam, K.P.M ,Sundharam, . E.N.** “*Business Economics*”, Sultan Chand and Sons, 2007
7. **Sundharam, K.P.M Sundharam, E.N.** “Economic Analysis”, Sultan Chand and Sons

SEMESTER - II

Value Education - Value Education and Human Rights

Instructional Hrs: 30

Sub Code:14VEDU2HR

Max Marks:100

Credits:2

Objectives:

On successful completion of the course, the students should have understood the significance of human values and the rights.

Unit I

5Hrs

Aim of Value Education –Concept of Human Values-Types of Values- Components of value education - Personal Development : *Character formation towards positive personality*-National Values

Unit II

5Hrs

Concept and theories of Human Rights – *Classifications of Human Rights* – Universal Declaration of Human Rights- International Covenant on civil and political rights – International covenant on Economic, Social and Cultural Rights.

Unit III

10Hrs

Rights Guaranteed by Indian Constitution - Constitutional vision of freedom: Fundamental Rights – *Fundamental duties*- Constitutional vision of Justice: Directive Principles of State policy.

Unit IV

5Hrs

Human Rights Issues: Gender Discrimination-*Domestic violence*-Child Labour-Bonded Labour

Unit V**5hrs**

Human Rights Enforcements : National Human Rights Commission – State Human Rights Commission – Human Rights Courts – Role of NGO’s : Amnesty International, Asia Watch – *Peoples Union for Liberties(PUCL)*, Peoples Union for Democratic Rights (PUDR).

Note: Italics denote self study topics

Books for Reference:

1. Mugammad Naqi, *Modern Value Education*, Anmol Publications Pvt Ltd, New Delhi, 2007
2. Shrimali L.L, *A Search for Values in Indian Education*, Vikas Publishers, Delhi, 1974.
3. Acharya. N.K, *The Costitution of India*, Asia Law House, Hyderabad, 2011.
4. Misra R., “*Human Rights*” Sumit Enterprises, New Delhi, First Edition, 2005
5. Nirmal S.J, “*Human Rights in India*”, Oxford University Press, New Delhi, 2000
6. Durgadas Basu, *Human Rights in Constitutional Law*, Prentice Hall of India, 1994
7. Bajwa G.S., *Human Rights in India*, Anmol Publications, New Delhi, 1995

SEMESTER - III

Core Paper – V:- Production, Trade and Services Cooperatives

Instructional Hrs: 75

Sub. Code: 13CPUC305

Max. Marks: CIA-25; ESE-75

Credits: 4

Objectives:

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

- Understand the structure of non-credit co-operative societies in India
- Learn about the various Co-operative Societies like production, processing, marketing, housing, dairy, labour, fishery Cooperatives etc.

UNIT I

15Hrs

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

UNIT II

15Hrs

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

UNIT III

15Hrs

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

UNIT IV

15Hrs

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

UNIT V

15Hrs

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

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Kulandaiswamy V.,** “*Cooperative Dairying In India*” Rainbow Work Publishers, 2002.
2. **Mathur B.L.,** “*Rural Development And Cooperation*” Rbsa Publishers, 2000.

REFERENCE BOOKS

1. **Mathur B.S.,** “*Co-Operation In India*”, Sahitya Bhawan, 1999.
2. **Ramakrishen Y.,** “*Management Of Cooperatives*”, Jaico Publishing House, First Edition - 2003.
3. **Shanmugasundaram S.,** “*Weavers Cooperatives*”, Rainbow, Publications, 1987.

SEMESTER - III

Core Paper – VI: Mathematics-I

Instructional Hrs: 75

Sub. Code: 08CPUC306

Max. Marks: CIA-25; ESE-75

Credits: 4

Objectives:

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

- Understand the statistical methods of sampling techniques
- Learn the measures of central tendency
- Learn the measures of variation & time series

UNIT I

15Hrs

Statistics: Meaning – Functions – Limitations – Statistical Enquiry: Primary and Secondary Data – *Methods of Data Collection* – *Sampling Techniques* – Principles and methods of Sampling – Sampling and Non Sampling Errors.

UNIT II

15Hrs

Classification and Tabulation: Objectives, Types, *Principles*, Diagrammatic, Graphical representation of Data. Types of Graphs – Histogram, Frequency Polygon, Frequency Curve, Ogives. **Measures of Central Tendency:** Objectives of Averaging. Types: Arithmetic Mean, Weighted Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles and Percentiles.

UNIT III

15Hrs

Measures of Variation: Meaning, Types: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation – Variance – Lorenz curve. (Note Simple Problems included).

Skewness and Kurtosis: *Meaning, Formula and uses only.*

UNIT IV

15Hrs

Correlation: Meaning – *Types:* Positive, Negative, Simple, Partial, Multiple, Linear and non-linear correlation – Karl Pearson’s co-efficient and Rank Order Methods.

Regression: Meaning, Regression Lines. Regression Equations of Y on X and X on Y, Regression Co-efficient. (Simple Problems included).

UNIT V

15Hrs

Time Series: Meaning, uses, *components*, Moving Average Methods – Least Square Method. $Y = A + BX$ only (Simple Problems Included)

Index Numbers: Meaning – Weighted and Non – Weighted Numbers, Paachas and Laspeyers Method. (Simple Problems included)

Note: One question on Theory and the other on Simple Problems may be asked in each unit.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Gupta S.P**, “*Statistical Methods*”, Sultan Chand and Sons, 2000.
2. **Navanithan N.P**, “*Business Mathematics and Statistics*”, Jai Publishers

REFERENCE BOOKS

1. **Aragon Y and Trinquior C**, “*Introduction to Statistics for Social Sciences*”, 1987.
2. **Gupta.S.P & Gupta.P.K**, “*Business Statistics & Business Mathematics*”, Sultan Chand and Sons, Reprint 2008.
3. **Pillai R.S.N and Bhagavathi .V**, “*Statistics*” S.Chand and Company Ltd, 2001.
4. **Shenvoy G.V, Srivastava V.K, Sharma C.K**, “*Business Statistics*”, Academic Publications, 1988.

SEMESTER – III
Core Paper – VII: Cost Accounting

Instructional Hrs: 75

Sub. Code: 13CPUC307

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives:

On Successful Completion of this Course the Students should have to

- Understand the Costing Methods
- Learn the Value of Material issues & overheads
- Learn the Process and Operations of Costing

UNIT I

15Hrs

Cost Accounting - Definition, Meaning and Scope – *Relationship of Cost Accounting and Management Accounting* - Methods of Costing - Cost Analysis, Concepts and Classifications - Elements of Cost. Preparation of Cost Sheet,

UNIT II

15Hrs

Methods of Valuing Material Issue - *Maximum, Minimum and Reordering Levels* – EOQ - Perpetual Inventory – Labour - Systems of Wage Payment, Idle Time, Control over Idle Time- Labour Turnover.

UNIT III

15Hrs

Overhead – *Classification of Overhead* - Allocation and Absorption of overhead.

UNIT IV

15Hrs

Process Costing: *Features of Process Costing* - Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excluding Equivalent Production).

UNIT V

15Hrs

Operating Costing, Contract Costing, Costing of Joint Products and By-Products, *Reconciliation of Cost and Financial Accounts.*

Note: Distribution of Marks for Theory and Problems shall be 40% and 60% respectively.

Note: *Italics* Denotes Self Study Topics.

TEXT BOOKS

1. **Jain & Narang,**”*Cost Accounting*”, Kalyani Publishers, First Edition, 1999.
2. **Shukla M.C., & Grewa T.S. ,**”*Cost Accounting*”, S. Chand.

REFERENCE BOOKS

1. **Jain S.P., & Narang K.L,**”*Cost Accounting*”, Kalyani Publishers, 1974.
2. **Maheshwari S.N.,**” *Cost And Management Accounting*” Sultan Chand And Sons,New Delhi, 2008.
3. **Pillai R.S.N., And Bagavathi,**”*Cost Accounting*”, S.Chand & Co.Ltd., 2001.
4. **Reddy T.S., Hari Prasad Reddy Y.,**” *Cost Accounting*”, Margham Publications, 2004.

SEMESTER - III

Core Practical – I: Microsoft - Office (Practical)

Instructional Hrs: 75

Sub. Code: 08CPUCP01 Max

Marks: CIA-40; ESE-60

Credits: 3

Objectives:

On successful completion of the course the students should have to

- Understand what computer is?
- Learn the computer application in clerical works
- Learn the essential and use of internet

UNIT I

15Hrs

Introduction to Computers: Classification of Computers-Basic Principles of operation of Digital Computers- Hardware, Software, Human Ware -Concept of Programming-Need for Programming-Algorithm, Flow Charts with Examples.

UNIT II

15Hrs

Introduction to MS Office 2000: MS Word basics-Creating Document, Underline, Italic, Cut, Copy, Paste, Find and Replace-Formatting-Creating Tables-Merge-Save and Print a Document.

UNIT III

15Hrs

Introduction to Ms- EXCEL: Basic Concepts-Creating a Work Sheet-Sorting-Simple Calculation -Formula and Functions-Creating a Chart.

UNIT IV

15Hrs

Introduction to MS-Access-Database and its Fundamentals-Creating a Data Base Inserting Records into Table-Forms, Reports and Queries

UNIT V

15Hrs

Introduction to MS-PowerPoint Basic-Creating a Presentation-Editing a Presentation-Customizing a Presentation- with Animation Effects and Transition- Slide Show: Introduction to E-Commerce, Fundamental of Internet-Intranet, Extranet.

Note: The Marks Awarded only for Practical

PRACTICALS

MS WORD

1. Preparing a neat aligned, Error free document, add Header and Footer, also Perform Find & Replace Operation and Define Bookmarks.
2. Preparing Document with Special Effects and adding New Symbols and Frames.
3. Preparing Documents with Insert Pictures Object and Data Box
4. Preparing Labels.
5. Preparing their Document in Newspaper Column Layout
6. Perform Mail Merger Operation and Preparing Labels.
7. Type the Text, Change the Font Size at 20, align the Text to Left, Right and Justify & Centre and Underline the Text.
8. Prepare the Job Application Letter Enclosing Your Bio-Data
9. Demonstrate OLE Concept by Linking an Excel Worksheet into Word Document.
10. Type the Text, Check Spelling and Grammar, Bullets and Numbering List Items.

MS EXCEL

11. Entering and Printing Worksheet
12. Worksheet using Formulas
13. Worksheet Manipulation for Electricity Bill Preparation
14. Drawing Graphs to illustrate Class Performance
15. An Excel Worksheet contains Monthly Sales Details of Five Companies.

MS ACCESS

16. Simple Commands to Perform Sorting on Name, Place, and Code in Students Database and Address Printing using Label Format
17. Payroll Processing
18. Mark Sheet Preparation
19. Inventory Control

20. Report Preparation

MS POWERPOINT

21. Prepare a Power Point Presentation with at least Slides for Department Managerial Function

22. Draw an Organization Chart with Minimum Three Hierarchical Levels

23. Sign an Advertisement Campaign with Minimum Three Slides

24. Insert an Excel Chart into a Power Point slides.

REFERENCE BOOKS

1. **Ananthi Sheshasaayee & Sheshasaayee,**” *Computer Application in Business And Management*”, Margham Publications, First Published 2002, Reprint 2004.
2. **Bajaj & Nag,** “*E-Commerce, The Cutting & Edge Of Business*” Tata Mcgraw Hill Publication Co Ltd.
3. **Couter (Gini) And Marquis (Annette),**”*Mastering Microsoft Office 2000*”, BPM Publications, 1999.
4. **Harley Hahn,** “*The Internet Complete Reference*”, Tata Mcgraw Hill & Ltd.
5. **Joyce Cox** “*Quick Course in Ms-Office*”, Galgotia Publication Pvt Ltd.
6. **Parameswaran R.,**” *Computer Application in Business*”, S.Chand & Co Ltd.
7. **Rajagopalan S.P,** “*Computer Application in Business*”, Vikas Publishing House Pvt Ltd.
8. **Ravichandran D.,**”*Introduction to Computers and Communication*”, Tata Mcgraw, Hill Publishing Company Ltd., New Delhi, 2001.
9. **Sanjay Saxena,** ”*A First Course in Computers*”, Vikas Publishing House Pvt.Ltd, New Delhi, Second Reprint 2001.
10. **Sanjay Saxena,**”*Ms. Office 2000 for Everyone*”, Vikas Publishing House Pvt.Ltd., New Delhi, Second Reprint 2006.
11. **Tanali K.,**” *PC Software*”, Tata Mc Graw Hill & Ltd.

SEMESTER -III

Allied Paper –III: Principles of Management

Instructional Hrs: 75

Sub. Code: 12CPUA303

Max. Marks: CIA-25 ESE-75

Credits: 5

Objectives:

On successful completion of the course the students have to

- Understand the management functions and principles
- Learn the scientific decision making process and problems solving technique
- Learn the modern trends in Management process.

UNIT I

15Hrs

Definition of Management – Meaning-Definition-Need-Functions of Management – Planning, Organisation, Staffing, *Directing*, and Controlling – **The Evolution of Management Thought:** Contributions of F.W.Taylor, Henry Fayol, Douglas Mc Gregor, Mary Parker Follet, Elton Mayo, Peter F.Drucker.

UNIT II

15Hrs

Planning: Meaning, *Importance*, Types, Objectives, Steps, Guidelines for Effective Planning – Decision Making Process.

UNIT III

15Hrs

Organizing: Meaning, Objectives and Principles of Organizing, Formal and Informal Organisation - **Span of Control** : Factors Governing the Span of Management – **Departmentalization** – Delegation of Authority and Responsibility – Centralizing and Decentralizing of Authority, Advantages & Disadvantages – Line and Staff Authority. **Staffing:** Meaning, *Process*, and Performance Appraisal.

UNIT IV

15Hrs

Directing: Meaning, Principles of Direction. **Communication:** Principles of Effective Communication, Process, Barriers to Communication. **Motivation:** Theories – *Maslow's Need Theory* and Herzberg's Two Factors Theory. **Leadership:** Meaning, Objectives, Types of Leaders, Leadership Styles.

UNIT V

15Hrs

Controlling: Need, Types, Essentials of Good Control – Tools and Techniques of Control.

Note: *Italics* denotes Self Study Topics

REFERENCE BOOKS:

1. **Gupta C.B.**, " *Business Organisation and Management*", Sultan Chand and Sons, First Edition-1987, Reprint-1998.
2. **Kathiresan and Radha**, " *Principles of Management*", Prasana and co, 1995.
3. **Prasad L.M.** " *Principles and Practice of Management*", Sultan Chand and Sons, New Delhi, 2008.
4. **Premavathy N.**, " *Principles of Management*", First Edition-2002, Second Edition-2003.
5. **Ramasamy T.**, " *Principles of Management*", Himalaya Publishing House, 2004.
6. **Sharma R.** " *Principles of Management*", Lakshmi Narain Agarwal, 1997.

SEMESTER - III

Skill Based Subject –I: Women Entrepreneurship and Skill Development

Instruction Hrs: 45

Sub.Code:13CPUS301

Marks: CIA-25; ESE-75

Credits : 3

Objective

To help the students acquire the knowledge regarding Women Entrepreneurship and Financing Institutions.

UNIT I

9 Hrs

Definition of Entrepreneur: Competencies of Entrepreneur, Functions – Types – Socio Cultural factors influencing Entrepreneurship - Functions and Problems. *Recent Trends and Development in Women Entrepreneurship.*

UNIT II

9 Hrs

Small Enetrepries: Definition – Classification- Project Formation – Steps involved setting up of Micro Business – Government assistance for Small Enterprises Development.

UNIT III

9 Hrs

Institutional Finance to Entrepreneurs: *Commercial Banks*, Others Financial Institutions - SFC, SIDCO, SIPCOT, SIDBI – Micro, Small and Medium Enterprises ACT 2006, Types Capital requirements of MSME (Micro, Small, Medium Enterprises).

UNIT IV

9 Hrs

Institutional Non Financial Support to Entrepreneurs- Need for Support- NSIC, SIDCI, SISI, DIC, Kadhi and Village Industrial Commission, *Industrial Estates.*

UNIT V

9 Hrs

Special Programmes for Women-DWCRA- Education Unemployed Youth- JRY, IRDP, TRYSEM, SGSY, SGRY, Micro Finance & SHGs – Women Entrepreneurs.

Note: *Italic* Denotes Self Study.

TEXT BOOKS

1. **Gupta.C.B, And Srinivasan.N.P,** “*Entrepreneurial Development*”, Sultan Chand & Sons Educational Publishers, New Delhi, 2000.
2. **Jayshree Suresh,** “*Entrepreneurial Development*”, Margham Publications, Chennai, 2nd Edition- 2003.

REFERENCE BOOKS

1. **Amarchand,** “*Entrepreneurship*”.
2. **Khanka.S.S,** “*Entrepreneurial Development*”, S.Chand Company, New Delhi, 2003.
3. **Thinger M.L.,** “*Economics of Developing & Planning*”.

SEMESTER – III

Non Major Elective –I: Export Marketing

Instructional hours: 30

Sub. Code: 11CPUN301

Max Marks: ESE-100

Credits:2

Objective:

To make the students understand the basics concept of Exporting Marketing and Export Procedures.

UNIT I

6Hrs

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

UNIT II

6Hrs

International Trade Theory: Classical Theory and Modern Theory of International Trade Difference between Internal Trade and International Trade- *Trade Agreements*.

UNIT III

6Hrs

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

UNIT IV

6Hrs

Pricing For Exports: Introduction–Pricing Decisions– Pricing Problems –Justification of Higher Export Price –*Price Policy* –Objectives –Price Strategies –Export Price in Relation to the Domestic Price.

UNIT V

6Hrs

Institutions Engaged In Financial Export- EGCG –*EXIM Bank* – EPC- STC – HMTC-
Problems faced by Exporters.

Note: *Italics* Denotes Self Study Topics.

REFERENCE BOOKS:

1. **Rathor.B.S Rathor.J.S**, - "*Export Marketing*" –Third Revised & Enlarged Edition 1993..
2. **Balogopal.T.A.S** , - "*Export Marketing*"Himalaya Publishing House.
3. **Rajajee.M.S, Rasheed .I.A ,Narusimhan.S** , - "*Export Marketing and Management*"

SEMESTER - IV

Core Paper – VIII: Management Accounting

Instructional Hrs: 75

Sub. Code: 13CPUC408

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives

On successful completion of this course the students should have the knowledge about

- The Accounting Concept and Different types of A/C's with their relationship
- They should learn how to manage a working capital in their day to day happenings
- To learn Marginal Costing and Budgetary Control which minimize or avoids the loss position?

UNIT I

15 Hrs

Management Accounting: Meaning, Objectives and Scope – *Relationship between Management Accounting, Cost Accounting and Financial Accounting*. Need and Significance of Management Accounting in Organization.

UNIT II

15 Hrs

Analysis and Interpretation of Financial Statement : Ratio Analysis – Significance of Ratios and Long Term Financial Position – Profitability – Uses and *Limitations of Ratios*.

UNIT III

15 Hrs

Working Capital: Concepts, Kinds, *Importance of Working Capital* – Working Capital Requirements and their Computation – Sources of Working Capital – Fund Flow and Cash Flow Analysis (New Format with Simple Adjustment).

UNIT IV

15 Hrs

Cost-Volume-Profit Analysis: Marginal Costing and Break-Even Analysis, Managerial Costing – *Significance and Limitations of Marginal Costing*.

UNIT V

15 Hrs

Budgeting and Budgetary Control: Definition, *Importance*, Essential, Classification of Budgets, Master Budget, Preparation of Different Budgets, Steps in Budgetary Control.

Note: Distribution of marks for Theory & Problems shall be 40% and 60 % respectively.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Ramachandran.R , & Dr. Srinivasan.R**, “*Management Accounting*”, 12th Edition 2002, Sriram Publishers.
2. **Sharma & Gupta**, “*Management Accounting*”, Kalyani Publishers.

REFERENCE BOOKS

1. **Maheswari.S.N**, “*Cost and Management Accounting*”, Sulthan Chand & Sons, New Delhi, 2008.
2. **Pillai Bagavathi.R.S.N**, “*Management Accounting*”, S.Chand & Company Ltd, New Delhi, 2001.
3. **Ramachandran.R, & Srinivasan.R**, “*Management Accounting*” Sri Ram Publications, Trichy, 2002.
4. **Reddy.T.S, & Hari Prasad Reddy.Y**, “*Management Accounting*”, Margham Publishers, Chennai, 2004.
5. **Srinivasan.N.P, & Sakthivel Murugan.M**, “*Accounting for Management*”, S.Chand & Company Ltd, New Delhi, 2004.

SEMESTER - IV

Core Paper – IX: Mathematics-II

Instructional Hrs : 75

Sub. Code: 13CPUC409

Max. Marks: CIA -25; ESE : 75

Credits : 4

Objectives:

When the students complete their course they should know

- To calculate the finance in banks
- They should learn about the matrices and algebraic calculations
- They should know about both the type of calculus

UNIT I

15Hrs

Mathematics of Finance: Simple and Compound Interest – Discounting of Bills – Trade Discount – Bankers Gain-*Fundamental Ideas of Set Theory*- Arithmetic and Geometric Series

UNIT II

15Hrs

Matrix: Basic Concept - *Addition* – Subtraction – Multiplication *Matrices* – Inverse of Matrices - Rank of a Matrix - Solution of Simultaneous Linear Equation.

UNIT III

15Hrs

Variables, Constants and Functions-Limits of Algebraic Functions-Derivative of a Function-Rule of Differentiation-Addition Rule-Product Rule and Quotient Rule-Differentiation of Algebraic - *Logarithmic and Exponential Function*.

UNIT IV

15Hrs

Derivations-Meaning-Evaluation of First and Second order Derivations-Maximum and Minima – *Application of Business Problems.*

UNIT V

15Hrs

Elementary Integral Calculus – Determining Indefinite and Definite Integrals- Techniques of Integration – Simple Substitution – *Partial Fractions and Parts.*

Note: *Italics* Denotes Self Study Topics.

REFERENCE BOOKS

1. **Navanitham,P.A.**, “ *Business Mathematics*”.Jai Publishers, Trichy.
2. **Pillai .R.S.N.And Bagavathi**,”*Business Mathematics*”.Sultan Chand &Company Ram Nagar,New Delhi,Ist Edition 1984.
3. **Vittal,P. R.** “*Business Mathematics & Statistics*”,Margham Publications,Chennai 1997.

SEMESTER - IV

Core Paper – X: Management and Administration of Cooperatives

Instructional Hrs: 75

Sub. Code: 13CPUC410

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives:

On successful completion of the course the students should have:

- Understood co-operative management functions and principles
- Learnt the scientific decision making process and problem solving techniques in co-operatives
- Learnt the modern trends in Cooperative Management process.

UNIT I

15Hrs

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

UNIT II

15Hrs

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

UNIT III

15Hrs

Functional areas of Management in Cooperatives: Production, Operation, Marketing, Financial and *Human Resource Management*.

UNIT IV

15Hrs

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

UNIT V

15Hrs

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

Note: *Italics denotes Self Study Topics.*

TEXT BOOKS

1. **Kulandaiswamy.V,** “*Text Book of Cooperative Management*”.
2. **Nakkiran.S,** “*Treatise on Cooperative Management*”.

REFERENCE BOOKS

1. **Agarwal H.S.,** “*Cooperative Management: Principles, Powers and Problems*”.
2. **Dhal.P.C,** “*A Text Book of Cooperative Management*”, Konark Publishers Pvt Ltd, New Delhi, 1989.
3. **Government of Tamilnadu,** “*Cooperative Department Manual*”.
4. **Ramakishen.y,** “*Management of Cooperatives*”, Jaico Publishing House, New Delhi, 2003.
5. **Sah.A.K,** “*Functional Management for the Cooperatives*”, Rainbow Publications, Coimbatore, 1986.
6. **Shan.A.K,** “*Functional Cooperative Management*”.
7. **Stephenson.T.E,** “*Management in Cooperative Societies*”.

SEMESTER - IV

Core Paper – XI: Practical Training Phase – I

Instructional Hrs: 75

Sub. Code: 14CPUC411

Max Marks: CIA-40; ESE-60

Credits: 3

I. Objectives of the Practical Training

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

A. Methods of First phase of Training

The First phase of Training will be study visits to the various categories of cooperative from the primary to apex levels and to the various officers of the Government Department of cooperation. The First phase practical Training is to be given under the guidance and supervision of lecturer in charge of practical Training who should accompany the students. The Practical training record (I phase Record) should be maintained according to a Performa to be evolved by the college concerned. The study visits may be made for one full day every week to the selected primary and district level cooperative and offices of Government Department of cooperation which are nearer to the college, The Study visit to the Apex Level Cooperative may be made for about a week after the completion of the programmes, in the primary and district level cooperatives and Local Offices of Government of cooperation.

B. List of Cooperatives/ Institutions/ Departments for study Visit under I Phase

I. Agricultural Credit

A. ST and MT credit societies.

i) Agricultural Credit Societies one VCACS and one FSS or Agricultural Bank.

ii) District Central Cooperative Bank and any one of its branch offices.

iii) State Apex Cooperative Bank.

B. LT credit institution

iv) Primary Agricultural Land Development Bank.

v) District Branch of SARD Bank and SARD Bank.

II. Non – Agricultural Credit

vi) Urban Cooperative Bank.

vii) Employee's Cooperative Credit Society.

viii) State Industrial Society and The Apex Housing Society.

III. Agricultural Non - Credit

ix) Primary Marketing Society and District Supply and Marketing Society and State Cooperative Marketing Federation.

x) Processing Cooperatives such as cooperative sugar / factory / rice mills / oil mills.

xi) Regulated markets and warehouses.

xii) Cooperative Farming Society of any one type.

xiii) Milk Supply / Producers Society and Union.

IV. Non – Agricultural Non – Credit

xiv) Primary and Apex Weaver's Cooperative Societies.

xv) Cooperative Spinning Mill.

xvi) Industrial Cooperative Tea Factory.

xvii) Primary and Wholesales Stores, Super market, Students Cooperative Stores,

State Consumer Cooperative Federation.

V. Miscellaneous Cooperatives

xviii) Cooperative Unions of District & State Level.

xix) Any Two cooperative society of vital importance in the area of the college.

VI. Department set up

xx) Office of the Deputy / Joint Registrar of Cooperative societies.

xxi) Office of the Registrar of Cooperative societies.

xxii) Office of the Assistant/ Joint Director of Cooperative Audit.

xxiii) EOC's office at local panchayat Union.

C. Procedure for Phase I

1. A brief introduction by the Lecturer in charge of the phase I practical Training about the working of the society / institution / Department Prior to the study visit to the study.

2. In the society, brief, talk by chief executive / PRO / Manager / Secretary / Ass. Secretary. Office Bearers of President on the origin, development, general working and problems of the society.

3. Detailed study of the latest annual reports, audit reports and financial statements.

4. Detailed study of the bye – laws of the society.

5. Study of the main books maintained and other statement.

6. Discussion with the office bearers and members regarding the working problems, future plan, etc., in certain selected societies.

7. Records in the proper format are to be submitted to the Lecturer in charge on the next day of the study visit to the society.

8. This I Phase Practical Training Record will be assessed in V – Semester.

D. Maintenance of Records

Every student should maintain a practical Training Records Phase I and submit the same within 10 days after completion of the Training Programme for evaluation, to the Lecturer in charge of the Programme.

E. Evaluation of Phase - I Practical Record

The Practical Training Phase- I Record will be jointly assessed for 60 marks by a committee consisting of Lecturer in Charge, the Head of the Department concerned and the External Examiner. The total of 60 marks, **40 marks awarded for record and 20 marks for Oral /Viva voce Examination**. The average of the Examiners will be taken. The Continuous Internal Assessment will be for a total of 40 marks, awarded by the Staff in charge on the basis of Attendance, Sincerity in Report Submission and Adherence to Institutional Rules and Regulations.

F. Criteria for oral/viva voce Examinations

1. Correct answers to the questions
2. Practical Knowledge gained
3. Clarity and Expressions

SEMESTER - IV

Allied Paper –IV: Marketing and Sales Promotion

Instructional Hrs: 75

Sub. Code: 13CPUA404

Max Marks: CIA-25; ESE- 75

Credits: 5

Objectives:

On successful completion of the course the students should have to

- Learn about the Marketing Management Techniques
- Learn the Modern Trends in Marketing Management Process.

UNIT I

15Hrs

Marketing: Meaning, Definition, Importance – Approaches to Marketing – Functions of Marketing – **Marketing Management:** Definition, Concepts – *Marketing Management Process*.

UNIT II

15Hrs

Marketing Mix: Product, Price, *Promotion* and Place Mix – Meaning, Components and their Significance, **Marketing Research and Information System - Market Segmentation.**

UNIT III

15Hrs

Consumer Behaviour: *Factors affecting Consumer Behaviour* – Demand Pattern.

UNIT IV

15Hrs

Sales Management: Definition – Objects – Importance – Functions – *Sales Planning* – Sales Organization – Sales Force Management. Societal marketing – Concept.

UNIT V

15Hrs

Sales Promotion: Various and Techniques – Methods of Sales Promotion, Salesmanship and Advertising. Multi Level Marketing – Meaning, Process.

Note: *Italics* Denotes Self Study Topics

REFERENCE BOOKS

1. **Balu, V.** “*Marketing Management*”, Sri Venkateshwara Publications, Chennai, 2003.
2. **Batra G.S & Dangwal R.C,** “*Marketing Management*”, Deep & Deep Publications Pvt Ltd, New Delhi.
3. **Gupta C.B. & Dr..Rajan Nair, N** “*Marketing Management*” Sulthan Chand & Sons Publishers, 2008.
4. **Philip Kotler,** “*Marketing Management*”, 2001.
5. **Philip Kotler,** “*Principles of Marketing*”, 1999.
6. **Pillai. R.S.N & Bagavathi, R.S.N** “*Modern Marketing*”, S.Chand & Company Ltd, New Delhi, 2005.
7. **Rajan Nair, N** “*Marketing*” Sulthan Chand & Sons Publishers, 2008.
8. **Sherlaker, S.A.** “*Marketing Management*”, Himalaya Publishing House, New Delhi, 2003.
9. **Shinka J.C,** “*Principles of Marketing and Salesmanship*” – 1989.

SEMESTER - IV

Skill Based Subject – II: Multi Skill Development Paper

Instruction Hrs: 45

Sub.Code:13CPUS402

Marks: CIA-40; ESE- 60

Credits : 3

Objectives

To help the students acquire the knowledge regarding the personality Grooming Skill.

UNIT I

9 Hrs

Communication: Question Tag –Gerund and Infinitives-Spotting the Error-Vocabulary-Synonyms-Antonyms-Preposition-Articles- One word Substitutions-Sentence Completion.

UNIT II

9 Hrs

Numerical Aptitude: Problems on Numbers-Problems on Ages-Percentage-Profit and Loss-Ratio and Proportion-Time and Work-Time and Distance-Simple Interest-Compound Interest.

UNIT III

9 Hrs

Critical Reasoning: Logical Inference Questions and Syllogism

Analytical Reasoning: Arrangement Problems-Family/ Blood Relation qualms-Sense of Directions-Age Doubts.

Verbal Reasoning: Verbal Analogy (Letter Series and Number Series Only)-Coding and Decoding.

UNIT IV

9 Hrs

Curriculum vitae: Preparation of Curriculum vitae – Objective – types of skills to put on a resume – Marketable skills – What not to put on a resume - Self Introduction.

UNIT V

9 Hrs

Character Building: Good Manners and Etiquettes. Body Language- Problems Solving ability – Decision Making Skill – *Positive and Creative Thinking* - **Presentation Skills:** *Group Discussions*, Mock Interviews, Seminars, and Effective Listening Exercises. *Public Speaking*,

Note: *Italic Denotes Self Study.*

- 40 Marks for CIA 60 marks for ESE in online Examination for 1 ½ Hours.

TEXT BOOK

STUDY MATERIAL.

SEMESTER - IV

Non Major Elective - II: Insurance Management

Instructional hours: 30

Sub. Code: 13CPUN402

Max Marks: ESE-100

Credits: 2

Objective:

To make the students understand the basics, Principles, and Functions of Insurance.

UNIT-I

6Hrs

Insurance Management: Definition –Meaning –Scope –Objectives-Purpose-and Needs for Insurance Management –*Principal of Insurance* – Globalization of Insurance Business.

UNIT-II

6Hrs

Risk – Meaning and Types – Risk Management by Individual and Corporation – *Insurance Industry in India* – Regulation of India Insurance Industry- Role of IRDA - Public and Private Participation in Insurance Sector.

UNIT-III

6Hrs

Life and Non - Life Insurance: Practical aspect of Life Insurance –*Basis of General Insurance* –Fire, Marine, Health, Rural, Social and Miscellaneous Insurance.

UNIT-IV

6Hrs

Insurance Agent: Procedure for becoming an Agent: Prerequisites for Obtaining a License –Fair Practices – code of Conduct –Unfair Practices –Appointment –Termination –Revocation –*Suspension of Agents.*

UNIT-V

6Hrs

Functions and Organization of Insurers- Product Design and Development –Underwriting- Claims Management –Insurance Pricing - Insurance Marketing – *Reinsurance* – *Information Technology in Insurance*.

Note: *Italics* Denotes Self Study Topics.

TEXT BOOKS

1. **Gupta .P.K.**- "*Insurance and Risk Management*" – Himalaya Publishing House.

2. **Nalini Prava Tripathy And Pabir Pai** - "*Insurance Theory and Practice*" - Prentice Hall

REFERENCE BOOKS:

1. **Mishra. M.N.** “ *Insurance Principle and Practice*”
2. **Mark S. Dorfman** – “*Introduction to Risk Management and Insurance*” Prentice Hall.
3. **IRDA 1999**

SEMESTER -V

Core Paper – XII: Cooperative Law

Instructional Hrs: 90

Sub. Code: 14CPUC512

Max. Marks: CIA-25; ESE-75

Credits: 4

Objectives

On Successful Completion of this Course the Students should have to

- Understand the Rules and Regulations of Cooperative Societies.
- Learn the Procedures as per Co-Operative Societies Act 1983.
- Learn the Consumer Protection Act.

UNIT I

18Hrs

Cooperative Legislation: Need for Legal frame work for Cooperatives–History of Cooperative Legislation in Pre-Independence and Post Independence period–*Model Cooperative Bill/Act 1991–APMACS Act 1995* - Multi State Cooperative Societies Act 2002 – Recommendations of Prof.Vaithyanathan Committee 2004 – 97th Constitutional amendment – Salient Features.

UNIT II

18Hrs

Tamilnadu Cooperative Societies Act 1983 and Rules 1988: Provisions relating to Registration, Bye law, amendment of Bye Law, Division and Amalgamation, Qualification and Disqualification of Members and board of Management.

Properties and Funds: Duties and Privileges of Registered Societies – State Aid to Registered Societies – *Net Profit Distribution*.

UNIT III

18Hrs

Regulatory Provisions: *Audit* – Inquiry – Inspection – Surcharge – Super session – Dispute – Offences and Penalties.

UNIT IV

18Hrs

Arbitration: Winding up of Registered Societies – Execution of orders – Cooperative Tribunals – Appeals – Revision – Review.

Transfer of Property Act: Definition- *Movable and Immovable Properties* which Cannot be transferred Rules against Properties.

UNIT V

18Hrs

Sale of Goods Act 1930: Provisions relating to Sale –*Lease* – Gift and actionable claims.

Consumer Protection Act: 1986- Definition- *Consumer Dispute*, Dispute Redressal Agencies - *Consumer Rights*.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. Multiunit Cooperative Societies Act.
2. The Tamilnadu Cooperative Societies Act and Rules – Cooperative Union Publication.

REFERENCE BOOKS

1. Booklet on, “*Cooperative Societies Act 1983*”, Arul Selvi Publications, Tirunelveli.
2. Report of the Committee on “*Cooperative Law*”, Government of India.
3. Report of the Committee on “*Model Cooperative Act*”, Planning Commission, Government of India (May 1991).
4. **Sivasubramanian.A.P**, “*The Principles and Practice of Cooperation*”, Arul Selvi Publications, Tirunelveli, 1992.
5. **Uddin (Sami) & Rahman (Manfazur)**, “*Cooperative Sectors in India*”, S.Chand & Company Ltd, New Delhi, 1999.

SEMESTER - V

Core Practical –II: TALLY PRACTICAL

Instructional Hrs: 75

Sub Code: 16CPUCP02

Max Marks: CIA-40; ESE- 60

Credits: 3

Objectives:

On successful completion of this course the students should have to

- Understand how to create the journals & ledger in computer
- Learn to make the posting in P&L A/C
- Learn to Tally the B/S & Inventory Statement

Programmes:

1. Create a New Company, Group, Voucher and Ledger and Record Minimum 10 Transactions and Display the Relevant Results.
2. Prepare Trial Balance, Profit & Loss Account and Balance Sheet with Minimum of any 5 Adjustments.
3. Prepare Inventory Statements using (Calculate Inventory by using all methods)
4. FIFO
5. LIFO
6. Simple Average Method.
7. Weighted Average Method.
8. Bank Reconciliation Statement
9. Cash Flow and Fund Flow
10. Preparation of Cash Book
11. Preparation of Budget

Note:

The weightage of marks awarded for this paper **100%** wholly for practical.

REFERENCE BOOKS:

1. **Nadhani A.K. & Nadhani K.K.**, *“Implementing Tally 7.2”*, BPB Publications, 2006
2. **Namrata Agarwal & Sanjay Kumar**, *“Tally 7.2”*, Dream Tech Press, 2006.
3. **Rita Bhargava**, *“Tally 7.2 (Including VAT-TDS)”*, Cyber Tech Publications, 2006.

SEMESTER - V

Core Paper – XIII: BUSINESS COMMUNICATION

Instructional Hrs: 75

Sub. Code: 16CPUC513

Max Marks: CIA-25; ESE-75

Credits: 3

Objectives

On Successful Completion of this Course the Students should have to

- Understand the Principles, Criteria for Good Communication
- Learn the Commercial, Secretarial, Trade Correspondence
- Learn about Effective Communication

UNIT I

18 Hrs.

Communication: Effective Business Communication – Basic forms of Communication – Internal and External Communication - Communication Barriers – Overcoming Communication barriers

UNIT II

18 Hrs.

Trade Correspondence: Business Letter: Need & Importance of Business Letter - Kinds of Business Letter – Principles of Effective Business Letter - Enquiries and Replies – Offers and Quotation – Orders and Executions – Complaints and Settlements – Circular Letter. **Job Application:** Resume Preparation and Application for a situation.

UNIT III

18 Hrs.

Essay And Précis Writing: Methods of Procedures and Technique of Essay & Precis Writing – *Model Précis of Speeches and Correspondences. Letter Relating to Agency correspondence* – Correspondence related to Company Secretary.

UNIT IV

18 Hrs.

Report: Concepts – Principles governing the preparation of report – Qualities / Characteristics of a good report – Business report – types of reports - **Drafting Letter for Company Meeting:** Notice – Agenda and Minutes of a Company Meetings (Resolution)

UNIT V

18 Hrs.

Banking And Financial Correspondence: Correspondence with Financing and Relating to opening of Accounts – Investments and Withdrawal of Funds – *Cash Credit and Overdraft*.

Modes of Communication – Internet – E-Mail – Voice Mail – Fax – SMS – Video Conferencing – Multimedia – Smart Phone.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Ramesh .M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 2011.
2. **Rajendra Pal, Korlahalli.J.S,** “*Essentials of Business Communication*” Sultan Chand And Sons, 2011.

REFERENCE BOOKS

1. **Raghunathan.N.S & Santhanam.B,** “*Business Communication*”, Margham Publications, Chennai, 2003.
2. **Rajendra Pal,** “*Effective Business Communication*”, Sultan Chand and Sons, New Delhi, 2008.
3. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co,1999.
4. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 1999.
5. **Urmila Raj, And S.M.Rai,** “*Business Communication*”, Himalaya Publishing House, 2001.

SEMESTER - V

Core Paper – XIV: - Practical Training Phase– II (Report And Viva Voce)

Instructional Hrs: 75

Sub. Code: 14CPUC514

Max. Marks: CIA - 40; ESE - 60

Credits: 4

Objectives of the Practical Training

i) To give a practical knowledge on the general working of various types of agricultural and non – agricultural cooperative societies.

ii) To train in the day to day administration, account maintenance and auditing of various cooperatives.

iii) To develop a capacity to appreciate and understand the working of cooperative societies and the influence of various economic and social forces on the societies; and

iv) To provide opportunities for developing an ability to apply theoretical knowledge for solving practical problems of the cooperatives.

A. Methods of Phase –II Training

After the completion of study visits, students are to be assigned with apprenticeship programme for a period of two weeks in the selected cooperatives. For the purpose of apprenticeship, students will be divided into batches of 2 or 3 each. The Assistant Professor in charge will test / check their work by making surprise visits to the allotted Cooperative Societies and Office of the Govt. Department of Cooperatives.

B. List of cooperative Institutions/ Departments to be selected for practical Training Phase – II

1. Primary Agricultural Cooperative Banks / FSS.
2. District Central Cooperative Bank.
3. PARD Bank
4. Urban Cooperative Bank
5. Employee's Cooperative Credit Society.
6. Housing Cooperative Society.
7. Primary Consumer's Cooperative Stores.
8. Primary Cooperative Marketing Society.
9. Primary Weaver's Cooperative Society.
10. Primary Milk Producer's Society.

11. Primary Industrial Cooperative Society.
12. District Cooperative Union.
13. Joint Registrar's Office.
14. Circle Deputy Registrar's Office.

C. Maintenance of Record

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

D. Assessment of Phase - II Record and Oral Examinations

The practical Training Phase - II (Field Placement) Record will be assessed for 60 marks by a Team of Examiners consisting of Lecturer in Charge, Head of the Department and External Examiner. The Weight age for Report is 40 marks and viva 20 marks. The average of the Examiner will be taken.

The Continuous Internal Assessment will be for a total of 40 Marks awarded on the basis of Attendance, Sincerity in Report Submission and adherence to Institutional Rules and Regulations.

E. Criteria for Assessing Record (I & II Phases)

1. Whether the records reflect active participation of the students in PT Programme?
2. Whether relevant Data have been collected and whether they are accurate?
3. Whether the data have been presented well. (Sequence of ideas, clarity, use of tables, diagrams etc.)?
4. Whether key problems have been identified and analyzed?
5. Whether practical working is recorded well?
6. Whether consultations are sound and useful?

F. Criteria for Oral Examinations

1. Correct answers to the questions.
2. Practical knowledge gained.
3. Clarity and Expressions.

SEMESTER - V

Elective – I: INCOME TAX LAW AND PRACTICE

Instructional Hrs. 90

Sub. Code: 16CPUE501

Max Marks: CIA-25; ESE-75

Credits: 5

Objectives:

- To know the concept of tax and basic principles underlying the Provisions of Income Tax Laws in India.

UNIT –I

Provisions of the Income Tax 1961- Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.

UNIT –II

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

UNIT –III

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

UNIT –IV

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

UNIT –V

Filing of Returns - Assessment of individual –Computation of Total Income-Tax Liability (Simple problem).

REFERENCE BOOKS

1. **Dr. Bhagwathi Prasad**, *“Income Tax Law and Practice”*
2. **H.C Mehrotra & Dr. S.P.Goyal**, *“Income Tax Law and Practice”*
3. **Dinkar Pagare, Sultan Sons**, *“Law and Practice of Income Tax”*
4. **Manoharan ,T.N**, *“Hand Book on Income Tax Law”*
5. **Datey ,V.S**, *“Indirect Taxes Law and Practice”*
6. **Singhania**, *“Direct Tax Law and Practice”*
7. **U.P.Gaur & D.B.Narang**, *“Income Tax Law & Practice”*

SEMESTER - V

Skill Based Subject – III: Business Development Skills

Instruction Hrs: 45

Sub.Code:14CPUS503

Marks: CIA-40; ESE- 60

Credits : 3

Objective:

To create an awareness of the soft skills required to plan and pursue a career and also to empower them with employability skills.

UNIT I

9Hrs

Attitude and Emotional : Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – how to build positive attitude – effects of negative attitude and how to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

UNIT II

9Hrs

Vision, Goal Setting & Time Management : Meaning of Vision – doing things for the right purpose – Setting and achieving goals importance of goal setting – periodicity in goal setting – short, medium, long-term – methods to achieve set goals. General principles of stress management and Time Management.

UNIT III

9Hrs

Creativity: The creative mind – Importance of Creativity – Elements of Creativity – Influence and Flexibility – Factors influencing creativity – Methods of enhancing creativity – techniques of creativity – Brainstorming, attributes listing.

UNIT IV

9Hrs

Communication Skills: Significance – process of communication - forms of communication - Communication Gap – listening skills – Basics of managerial Speaking Skills – Body Language – How to develop matter for a speech, Presentation aids and effective use of presentation aids.

UNIT V

9 Hrs

Carrier Planning : Awareness of carrier, Sources of Information, Choosing a carrier and carrier counseling.

PRACTICALS:

- Extempore speeches, Just a Minute.
- Conducting Stress Interviews.
- Creative Exercise, Role play.

REFERENCE BOOKS

1. Collins: Public Speaking
2. Mair : Art of Public Speaking
3. V.N. Ahuja.: The World's Famous Speeches
4. Daniel Goleman : Emotional Intelligence
5. Jyotsna Codety :Understanding Emotional Intelligence .
6. Dalip Singh :Emotional Intelligence at Work .
7. B.Husluck :Personality Development – Elizabeth.
8. M.S. Rao: Soft Skills – Enhancing Employability I.K. International Publishers
9. Allen Bease :Body Language .
10. Tanushree Pooder :Fit and Fine Body and Mind
- 11.C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development;
12. Dr. partho Pratim Roy :Business Communications – The Basics
13. Sajitha Jayaprakash :Technical Communication
- 14.Rajkumar: Basic of Business Communication
15. B. Das / I Satpathy: Business Communication & Personality Development.

SEMESTER - VI

Core – XV: CORPORATE ACCOUNTING

Instructional hours: 75

Sub code: 16CPUC615

Max Marks: CIA -25: ESE-75

Credits: 3

Objective:

After the Completion of the Course the Student should have a thorough knowledge in basic concept of Corporate Accounting.

UNIT I

6hrs

Issue of Shares – Share Capital - Types of share capital – Shares – Kinds of Shares - Stock – Distinction between Stock and Shares – Issue of Shares at Par – Premium – Discount – Over Subscription - Under Subscription – Call in arrear – Call in advance (Simple Problem only)

UNIT II

6hrs

Forfeiture and Reissue of Shares – Forfeiture of shares – Effect of Pro-rate allotment on forfeiture of shares – surrender of shares – Re issue of forfeited shares (Simple Problem Only)

UNIT III

6hrs

Issue & Redemption of debenture – Meaning – Classification of debenture – Distinction between debenture and share – **Issue of Debentures** – Issue of debentures for cash – other than cash – as collateral security – Term relating to issue price and condition of redemption of debenture (Simple Problems only).

UNIT IV

6hrs

Amalgamation of Companies: Methods – Calculation of purchase consideration – Lump sum Method – Net Payment method - Net Asset Method (Simple Problems Only).

UNIT V

6hrs

Absorption – Net Payment Method - Net Asset Method – External Reconsideration – Lump Sum Purchase Price – Net Payment Method – Internal Reconsideration – Concept Distinction between Internal and External Reconsideration

Note: *Italics* Denotes Self Study Topics.

TXET BOOKS:

- 1. Reddy.T.S and Murthy.A , Corporate Accounting-Margham publication, Chennai 2010.**

SEMESTER - VI

Core Paper – XVI: General and Cooperative Audit

Instructional Hrs. 75

Sub. Code: 14CPUC616

Max Marks: CIA-25; ESE-75

Credits: 4

Objectives:

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

- Understand general principles of co-operative auditing
- Learnt the audit programme of each co-operatives
- Learnt how co-operative auditing differs from general auditing

UNIT I

15Hrs

Audit: Commercial & Cooperative Audit - Origin – Definition – Objectives – Advantages – Nature and Scope of Audit - *Difference between Commercial and Cooperative Audit* – Rights, Duties and Responsibilities of Commercial Auditor.– Audit Programme – Vouching of Cash and Trade Transactions - Routine Checking – Importance of Routine checking.

UNIT II

15Hrs

Verification and valuation of assets and liabilities: Meaning of verification, Mode of valuing various assets and liabilities. **Depreciation:** Definition – *Objectives* – Methods – Auditors duty. **Reserve:** Meaning – Definition – various Reserves creation. **Audit of Final Accounts:** Profit and Loss account, Balance sheet – Relationship between them

UNIT III

15Hrs

Rights, Duties and Responsibilities of Cooperative auditor: Registrar's Responsibility – Distinguishing Features of Audit from Inspection and Supervision, Commencement of **Cooperative Audit:** Audit Programme, Mechanical and *Administrative Audit*.

UNIT IV

15Hrs

Audit Programme for Selected Cooperatives: Cooperative Credit Institution (PACB) and Non-credit Cooperatives (Dairy Cooperatives and Industrial Cooperatives) – Audit Classification - Preparation of Final Audit Memorandum and its Enclosures – *Schedule of Defects*.

UNIT V

15Hrs

Embezzlement and Fraud: Various Methods – *Methods of their Detection* – Safeguard to employ in Internal Checking and Internal Audit.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Krishnaswami O.R.**, "*Principles and Practice of cooperative Audit*".

REFERENCE BOOKS

1. **Kamal Gupta and Ashok Apora**, "*Fundamentals of Auditing*", Tata McGraw Hill Publishing Company Ltd, New Delhi 7th Edition-2002.
2. **Kishnadwala V.H., Kishnadwala N.H., & Shetty M.V.**, "*Auditing*" Sultan Chand and Sons, New Delhi, 2001.
3. **Krishnaswami O.R.**, "*Cooperative Audit*", Oxford and IBH Publishing Co.PVt; Ltd., New Delhi
4. **Sharma T.R.**, "*Auditing*", Sahitya Bhawan, New Delhi.

SEMESTER - VI

Core Paper – XVII: Human Resource Management

Instructional Hrs: 60

Sub.Code:14CPUC617

Max Marks: CIA-25; ESE-75

Credits: 3

Objectives:

To make the Students understand the basic concept of Human Resource Management and other related topics like Man Power Planning, Performance Appraisal etc.,

UNIT I

12Hrs

Human Resource Management: Meaning, Nature, Scope and Objective. Functions of Personnel Department – *The Role of Personnel Manager* – Organisation of Personnel Department – Personnel Policies and Procedures.

UNIT II

12Hrs

Manpower Planning: Job description – Job Analysis – Job Specification – *Recruitment and Selection* – Training and Development.

UNIT III

12Hrs

Performance Appraisal – Job evaluation and Merit rating – Promotion – Transfer and Discharge, Demotion, *Punishment*.

UNIT IV

12Hrs

Wages and Salary Administration – Criteria of wage fixation – Need based minimum wages – Incentive Wage System – Labour welfare and Social Security – Safety health and Security – *Retirement benefits to the employees*.

UNIT V

12Hrs

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

Note: *Italics* Denotes Self Study Topics.

REFERENCE BOOKS

1. **Balu V.**, "*Human Resource Management*" Sri Venkateshwara Publications, Chennai, 2002.
2. **Gupta C.B.**, "*Human Resource Management*" Sulthan Chand & Sons Publishers, 2008.
3. **Krishnaswamy O.R.**, "*Human Resource Management and Industrial Relations*".
4. **Lawrence S., Kleiman**, "*Human Resource Management*" Biztantra, an Imprint of Dreamtech, New Delhi, 2003.
5. **Memoria C.B.**, "*Personnel Management and Industrial Relations*".
6. **Sarma A.M.**, "*Personnel and Human Resource Management*".
7. **Subba Rao P. & Rao V.S.P.** "*Personnel and Human Resource Management*" Konark Publishers Pvt Ltd, New Delhi, 2000.
8. **Tripathy**, "*Personnel Management and Industrial Relations*".

SEMESTER -VI

Core Practical – IV: HTML & Internet (Practical)

Instructional Hrs: 4

Sub. Code: 14CPUCP03

Max. Marks: CIA-40; ESE-60

Credits: 3

Objectives:

On Successful Completion of this Course the students have to understand the HTML Functions, Web page creation and use Net with which they can collect data through Browsing.

HTML:

- 1) Create web pages for a business organization using HTML Frames.
- 2) Create a Program using HTML To Display the order List and Unordered List of a Departmental Store.
- 3) Program to Display Image and Text Using HTML tag for an Advertisement of a Company Product.
- 4) Create a Table to Display List of Product Using HTML Tag.
- 5) Create a Website of your Department with Minimum five Links using HTML.

INTERNET:

- 1) Create an E-Mail ID and Check the Mail inbox
- 2) Chatting
- 3) Learn how to Tamil Search Engines and Visit Yahoo.Com and Google.Com
- 4) Visit Your University And College Websites and Collect Relevant Data.

Note: Marks awarded 100% only for practical.

TEXT BOOKS

1. **Harley Hahh**, "The Internet Complete Reference", Tata McGraw Hill Publishing Company Ltd. New Delhi, 1997.
2. **Margaret Levene Young**, "Internet Complete Reference", Tata McGraw Hill Publishing Company Ltd. New Delhi, 2002

REFERENCE BOOKS

1. **Panel Editorial**, " *Step by Step HTML* ", MBD International, New Delhi.
2. **Sanjay Saxena**, " *A First Course in Computers* ", Vikas Publishing House Pvt.Ltd., New Delhi, Second Reprint 2001.
3. **Ravichandran.D** , " *Introduction to Computers and Communication* ", Tata McGraw Hill Publishing Company Ltd., New Delhi, 2001

SEMESTER - VI

Elective Paper- II: Project Work & Viva Voce

Instructional Hrs: 60

Sub. Code: 13CPUE6PV

Max. Marks: CIA - 40; ESE - 60

Credits: 5

Objectives:

To enable identification of research problems in cooperative institutions and analyze the problem through research and preparation of research report.

Methodology

Every student has to take up a project work in the field of cooperation and allied subjects during their sixth semester. This may be done either individually or by group of students. At the end of the course, she/they has/have to submit a project report not less than 40 pages as per the format instructed by the Department.

Evaluation

The Staff who serves as supervisor / guide will evaluate the report for 40 marks. Viva voce shall be conducted to evaluate the performance of the student(s) for 60 marks by a team of Experts i.e., one of the Faculty Member of Department (as constituted by the Head) and External Expert.

Marks Distribution

Evaluation by Supervisor/Guide – Internal)	40
Evaluation of Performance through Viva-Voce (Team of Experts)	60
Total Marks	100

SEMESTER - VI

Elective Paper – II: Theory and Practice of Banking

Instructional Hrs: 75

Sub. Code: 14CPUE602

Max Marks: CIA-25; ESE-75

Credits: 5

Objectives

On successful completion of the course the students should have:

- Understood the function and service of the bank learnt the responsibilities of the banker learnt the modern trends in banking.

UNIT I

15Hrs

Evolution of Banking: Origin and Definition - Development of Banking – Banking Functions – Different types of Deposits, Customer - Definition – *Banker Customer Relationship, Rights, Duties and Liabilities of Banker.*

UNIT II

15Hrs

Credit Instruments: Definition – Negotiable Instruments- Cheques, Bills of Exchanges, Promissory Note , Demand Drafts, Letters of Credit, Travelers Cheques, Postal Orders etc. – features - *Crossing and Endorsements.*

UNIT III

15Hrs

Collecting Banker: Collection of Cheques – A Holder for Value – As agents for Collection – Duties and Responsibilities – Statutory Protection to Paying Banker – Dishonor of Cheques – ATM, *E-Banking*, Phone Banking, Anywhere - Any Time Banking`- Money Transfers – NEFT, RTGS, IFSC.

UNIT IV

15 Hrs

Employment of Funds: Principles of Investments – Distribution of Banks Funds over different Assets - Banker's Discretion in the Employment of Fund – Margin between Borrowing and Lending Rates.

Loan and Advances: Secured and Clean Loans – Types of Securities – Differential Interest Rates – **Charging of Securities:** Lien, Pledge, Hypothecation, *Mortgage and Charge*.

UNIT V

15 Hrs

Banking Regulation Act 1949: Important Provisions related to Organization, Management and Banking Operations – *Powers and functions of RBI – Banking Ombudsmen*.

Note: *Italics* denotes Self Study Topics.

TEXT BOOKS

1. **Kandasami P.**, “*Banking Law and Practice*”, S.Chand and Company Ltd 1998,
2. **Gordan E. and Natarajan K.**, “*Banking Theory, Law and Practice*”, Sultan Chand and Sons, New Delhi, 1999.

REFERENCE BOOKS

1. **Gordan E., and Natarajan K.**, “*Banking Theory, Law and Practice*”, Himalaya Publishing House, New Delhi, 17th Edition-2003.
2. **Kumar N., Mittal R.,**” *Banking Theory, Law and Practice*”, Anmol Publications Pvt., Ltd., New Delhi, 2002.
3. **Srivastava P.K.**, “*Banking Theory and Practice*”, Himalaya Publishing House, New Delhi, 2000.
4. **Sundharam K.P.M, Varshney P.N.,**” *Banking Theory Law and Practice*”, Sultan Chand and Sons, New Delhi, 2008.
5. **Varshney G.K.,**” *Law and Practice of Banking*”, Sahitya Bhawan Publications, NewDelhi, First Edition 2000.

SEMESTER - VI

Skill Based Subject – IV: Advertising and Media Management

Instruction Hrs: 45

Sub.Code:14CPUS604

Marks: CIA-25; ESE- 75

Credits : 3

Objective:

To create an awareness of the Advertising and Media Management required to plan and pursue a career and also to empower them with employability skills.

UNIT I

9Hrs

Introduction; Changing concept of advertising: Social and economic aspects advertising in the marketing mix relation to profits. Advertising in India. Law, ethics, morality, in relation to advertising, types of advertising: consumer, institutional, retail, trade, and professional.

UNIT II

9Hrs

Advertising Planning & Decision Making: Planning framework; marketing strategy and Situational analysis; Marketing plan; Communication process; DAGMAR approach; The advertising plan; facilitating agencies; personal selling, sales promotion, publicity, identifying prospects, Ad appeals, stimulating & expanding demand, other functions of advertising.

UNIT III

9Hrs

Creative Execution and Judgment: Choosing an effective advertising theme, sources of themes, means of presentation, adapting presentation according to medium

Creative Approaches: Rational; Emotional; Using an endorser; Distraction effects; Creative Process : Coming up with an idea; Copywriting; Illustration; Layout; Types of Commercial;

UNIT IV

9Hrs

Advertising Agencies: Origin development of the Agency, Organisation, structure, functions, departments: accounts executive, media planner and buyer, copy-writers, visualisers, studio manager, Research Executive, print production. Client – agency relationship; the advertising budget, evaluating advertising – research. Some typical and agency problems.

UNIT V

9Hrs

Media Strategy : Role of Media; Setting Media Budgets; Types of Media.

E- Advertising: Evolution; Banner advertising; Message strategy and tactics; Media strategy and tactics; Impacts of e-advertising.

SKILL DEVELOPMENT

- Examine the latest advertising strategies followed by an organization of student's choice
- Select any advertisement copy from any business magazine / TV and examine the strength and weakness of the same.
- List the advertising objectives on DAGMAR approach for any product of student's choice.
- Collect message contents of 10 products of your choice.
- Develop Ad message for atleast 5 products of student's choice.

SELF LEARNING PAPER
E-Banking Practices

Max. Marks: 100

Sub. Code: 13CPUSL02

Credits: 5

Objectives:

To make the student to gain the basic knowledge in E-Banking and its practices.

UNIT-I

Introduction to E- Banking: Meaning-Need and Importance-Scope-features- Advantages of E-Banking in India.

UNIT-II

Customer satisfaction: Customer relationship-functions of E-banking-merits and demerits of E-Banking.

UNIT-III

E-Banking tools: Teller systems, ATM system-Home banking, Green card- E-Clearing system, tele - bank.

UNIT-IV

Electronic Payment System: E-cash, Smart card, credit card-elements of E-Payment-Components of E- Payment.

UNIT-V

Mode of E-Banking: Online Bill Payment-Online Brokerage-On line Account Management.

Reference Books:

1. **Santhanam B.**, *“Banking and Finance Systems”*.
2. **Gordon & Natarajan** , *“Banking Theory, Law and Practice”*.
3. **Lalakota & Whinston**, *“Frontiers Electronic Commerce”*
4. **Parameswaran R. & Natarajan S.** *Indian Banking*.
5. **Kamlesh, Balaji K. and Dehjaninag** *“E-Commerce”*.