

SEMESTER – III

CODE	COURSE TITLE
18CPUC305	PRODUCTION, TRADE AND SERVICES COOPERATIVES

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To Provide students with an understanding the structure of non-credit co-operative societies in India and learn about the various Cooperative Societies like production, processing, marketing, housing, dairy, labour, fishery Cooperatives etc.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Perceive knowledge on structure and functions of various production and processing cooperatives	K1,K2 & K3
CO2	Compare the working of different types of Industrial cooperatives and assistance from Government and bodies.	K1,K2 & K3
CO3	Understand the concept, importance of consumer cooperatives and its federations.	K1,K2 & K3
CO4	Understand the concept, structure and functions of marketing cooperatives and its promotional institutions.	K1,K2 & K3
CO5	Identify the innovative and New Generation Cooperatives	K1,K2 & K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	L	S
CO2	S	S	M	M	L
CO3	M	M	S	S	M
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(15 hrs.)

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

UNIT II

(18 hrs.)

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. Role of NCDC in the development of Marketing and Industrial Cooperatives.

UNIT III

(12 hrs.)

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

(14 hrs.)

Cooperatives Marketing Societies: Origin and Development of Cooperative Marketing Societies in India, Primary and Apex Cooperative Marketing Societies - their Constitution and Working – NAFED, IFFCO and KRIBCO and their Relationship with Marketing Cooperatives – Cooperative Colleges.

UNIT V

(16 hrs.)

Other Forms of Cooperatives: Cooperative Printing Press, Cooperative Hospitals and Fisheries Cooperatives – Transport Cooperatives - New Generation Cooperatives (NGC).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kulandaiswamy V.	Cooperative Dairying in India	Rainbow Work Publishers	2002, 1 st Edition.
2.	Abdul Kuddus .K.A & Zakir Hussain	Non Credit Cooperatives	Limra Publications, Chennai.	2019, 1 st Edition.
3.	Mathur B.L.	Rural Development and Cooperation	Rbsa Publishers	2000, 1 st Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mathur B.S.	Cooperation in India	Sahitya Bhawan	1999, 1 st Edition.
2.	Ramkishan.Y.	Management of Cooperatives	Jaico Publishing House	2003, 1 st Edition.
3.	Shanmugasundaram S.	Weavers Cooperatives	Rainbow Publications	1987, 1 st Edition

Web Resources

www.nccf-india.com

www.nafed-india.com

Pedagogy

Lecture, Seminar, Quiz and Assignment

SEMESTER – III

CODE	COURSE TITLE
18CPUC306	MATHEMATICS-I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To provide students with an understanding the statistical methods of sampling techniques, learn the measures of central tendency and of variation & time series

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the different methods of data collection & Sampling Techniques	K1 & K2
CO2	Analyze the data through graphical representation & descriptive measures	K1, K2 & K3
CO3	Analyze the various methods of measuring variations.	K1, K2 & K3
CO4	Apply and analyze the techniques of Correlation and Regression	K1, K2 & K3
CO5	Realise the trend and techniques through Time series analysis and Index numbers	K1, K2 & K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	L	M	M	M
CO3	M	M	M	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(12 hrs.)

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

(14 hrs.)

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

(15 hrs.)

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

(17 hrs.)

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

(17 hrs.)

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)

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta S.P,	Statistical Methods	Sultan Chand and Sons	2007, 35 th Edition.
2.	Navanithan N.P,	Business Mathematics and Statistics	Jai Publishers	2016, 1 st Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta.S.P & Gupta.P.K,	Business Statistics & Business Mathematics	Sultan Chand and Sons	2008, 1 st Reprint.
2.	Pillai R.S.N and Bhagavathi .V,	Statistics Theory & Practice	S. Chand & Company Pvt Ltd.,	2016, 1 st Edition

Web Resources

<http://www.economicdiscussion.net/statistics/8-main-limitations-of-statistics-explained/2321>

<https://keydifferences.com/difference-between-classification-and-tabulation.html>

https://onlinecourses.nptel.ac.in/noc19_mg13

Pedagogy

Seminar and Assignment

SEMESTER – III

CODE	COURSE TITLE
18CPUC307	COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To enable students with an understanding of the Costing Methods and techniques in the valuation of Material issues, classification of overheads, applying different Costing techniques.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the different methods of costing & cost sheet	K1, K2
CO2	Measure the different methods of material purchase & control system	K2
CO3	Classify and analyze different of overhead expenses	K3
CO4	Prepare process costing inter process profit	K2, K3
CO5	Prepare the Reconciliation of Cost and Financial Accounts.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	S	S	S	S
CO3	M	M	M	S	M
CO4	L	S	S	S	S
CO5	M	S	L	L	L

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 hrs.)

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

(16 hrs.)

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

(15 hrs.)

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

UNIT IV

(14 hrs.)

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

UNIT V

(16 hrs.)

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

Distribution of Marks: 40% Theory, 60% Problems.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain & Narang	Cost Accounting	Kalyani Publishers	2009, 8 th Edition.
2.	Shukla M.C., & Grewa T.S.	Cost Accounting	S. Chand & Company Pvt Ltd.	2008, 10 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai R.S.N. & Bagavathi,	Cost Accounting	.S. Chand & Co.Ltd.	2010, 7 th Edition.
2.	Reddy T.S. Hari Prasad Reddy Y.	Cost Accounting	Margham Publications	2018, 4 th Revised Edition.
3.	Maheshwari S.N.	Cost And Management Accounting	Sultan Chand And Sons	2005, 12 th Revised Edition.

Web Resources

<http://www.yourarticlelibrary.com/cost-accounting/meaning-and-scope-of-cost-accountancy/55220>

<http://www.yourarticlelibrary.com/accounting/overheads/classification-of-overheads-4-categories/74467>

<https://businessjargons.com/process-costing.html>

Pedagogy

Seminar and Assignment.

SEMESTER – III

CODE	COURSE TITLE
18CPUCP01	COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	75	3

Preamble

To Provide the opportunity to apply computer in the field of Commerce and Business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Basic principles of computer and programming	K1
CO2	Prepare documents and creating tables using MS-Office	K3
CO3	Apply the basic concepts of work sheet formula and functions and create a chart with MS Excel	K3
CO4	Understand the fundamentals of database and apply appropriately	K1, K2
CO5	Prepare power points presentation with animation and transition effects.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	L
CO2	S	S	S	S	M
CO3	L	L	S	S	S
CO4	L	L	S	S	M
CO5	L	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(12 hrs.)

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

(14 hrs.)

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

UNIT III

(15 hrs.)

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

UNIT IV

(17 hrs.)

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

UNIT V

(17 hrs.)

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.

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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ananthi Sheshasaayee & Sheshasaayee	Computer Application in Business And Management	Margham Publications	2006, 1 st Edition
2.	Sanjay Saxena	Ms. Office 2000 for Everyone	Vikas Publishing House Pvt. Ltd., New Delhi.	2006, 2 nd Reprint

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ravichandran D.	Introduction to Computers and Communication	Tata Mcgraw, Hill Publishing Company Ltd., New Delhi.	2001, 1 st Edition.
2.	Sanjay Saxena	A First Course in Computers	Vikas Publishing House Pvt.Ltd., New Delhi.	2002, 1 st Reprint.

Web Resources

<http://ecomputernotes.com/fundamental/introduction-to-computer/write-a-detailed-note-on-classification-of-computers>

<https://www.pcworld.com/article/2459947/how-to-create-and-customize-tables-in-microsoft-word.html>

<http://www.tutorialspoint.com/listtutorials/ms-excel/basic-concepts/1>

<http://www.esp.org/db-fund.pdf>

Pedagogy

Seminar and Assignment.

SEMESTER – III

CODE	COURSE TITLE
18CPUA303	PRINCIPLES OF MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

Preamble

To provide students with an understanding of the management principles, functions and modern trends in Management process.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about Evolution of Management Thought	K1
CO2	Make effective decision and plans	K2 & K3
CO3	Apply and analyze the concepts of Organisation, Centralization and Decentralization	K2 & K3
CO4	Apply and analyze the principles of Communication, motivation and Leadership	K1, K2 & K3
CO5	Identify and apply the Tools and Techniques of Controlling	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	L
CO2	M	S	S	S	L
CO3	S	S	S	M	M
CO4	M	S	S	S	S
CO5	L	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 hrs.)

Management – Meaning-Definition-Need-Functions of Management – 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

(14 hrs.)

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

UNIT III

(17 hrs.)

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

(14 hrs.)

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

(14 hrs.)

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ramasamy.T	Principles of Management	Himalaya Publishing House, New Delhi	2018, 8 th Revised Edition.
2.	Mashal.B.S.	Principles of Management	Ane Books Pvt Ltd	2011, 1 st Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sharma R	Principles of Management	Lakshmi Narain Agarwal	1997, 1 st Edition.
2.	Gupta.R.N	Principles of Management	S. Chand & Co. Ltd,	2015, 2 nd Revised Edition.

Web Resources

https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf
http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_-_principles_of_management.pdf
<http://www.yourarticlelibrary.com/management/controlling/essentials-of-an-effective-and-efficient-control-system>

Pedagogy

Seminar, Assignment and Power point presentation, Group Discussion

SEMESTER – III

CODE	COURSE TITLE
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Category	CIA	ESE	L	T	P	Credit
SBS	25	75	43	2	-	3

Preamble

To provide students with an understanding the management functions and principles, scientific decision making process and problems solving technique and modern trends in Management process.

Syllabus

UNIT I (8 hrs.)

Entrepreneurship: Meaning and Definition - Competencies of Entrepreneur, Functions – Types – Socio Cultural factors influencing Entrepreneurship - Functions and Problems.

UNIT II (8 hrs.)

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

UNIT III (6 hrs.)

Institutional Finance to Entrepreneurs: Commercial Banks, Cooperative Banks and Development Banks - SFC, SIDCO, SIDBI, TIIC – Micro, Small and Medium Enterprises ACT 2006, Types Capital requirements of MSME (Micro, Small, Medium Enterprises).

UNIT IV (6 hrs.)

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

UNIT V (8 hrs.)

Special Programmes for Women - Education for Unemployed Youth- DWCRA, IRDP, TRYSEM, JRY, SGRY (SHG), MUDRA Scheme – Women Entrepreneurs. Recent Trends and Development in Women Entrepreneurship.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mukesh Gupta	Theory of Entrepreneurship	Raj Publishing Houes, Jaipur	2006, 1 st Edition.
2.	Jayshree Suresh	Entrepreneurial Development	Margham Publications	2003, 2 nd Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ravindranath	Entrepreneurship	VRINDIA Publishers	2007, 1 st Edition.
2.	Khanka.S.S	Entrepreneurial Development	S.Chand Company, New Delhi	2007, 1 st Edition.

Web Resources

<http://www.economicdiscussion.net/entrepreneurs/top-5-functions-of-an-entrepreneur-functions-entrepreneurs>

http://www.dcmsme.gov.in/ssiindia/defination_msme.html

<https://www.revolvy.com/page/State-Industries-Promotion-Corporation-of-Tamil-Nadu>

Pedagogy

Lecture, Seminar, Assignment and Power point presentation.

SEMESTER – III

CODE	COURSE TITLE
18CPUN301	DYNAMICS OF COOPERATION

Category	CIA	ESE	L	T	P	Credit
NME	-	100	28	2	-	2

Preamble

To introduce and impart the concept of Cooperation in the young minds of other department students.

Syllabus

UNIT I (7 hrs.)

Cooperation: Concept, Features, Benefits - Cooperative Principles: Meaning, Evolution, Rochdale Principles - ICA Cooperative Identity Statement 1995: Definition, Vision, Mission, Values and Principles.

UNIT II (7 hrs.)

Cooperative Banking: Short and Medium Term and Long Term Credit – Constitution and Functions of PACS, DCCB, SCB, PARDB and SARDB – Constitution and Functions of Urban Cooperative Banks.

UNIT III (5 hrs.)

Service Cooperatives: Structure, Constitution and Functions of Marketing Cooperatives - Consumer Cooperatives - Dairy Cooperatives.

UNIT IV (5 hrs.)

Organisational setup for cooperative management: Pyramidal Structure – General Body, Board of Directors and President – Powers, Duties and Responsibilities - Special Officer-Administrative Set up of a Cooperative Institution.

UNIT V (6 hrs.)

Cooperative Education and Training: Cooperative Education and Training, Need and Importance – Arrangements for Cooperative Education and Training in India.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8 th Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1 st Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4 th Revised Edition.
2.	Krishnaswamy O.R. and Kulandaiswamy V.	Cooperation Concept and Theory	Arudra Academy, Coimbatore	2000, 1 st Edition.

Web Resources

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

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

http://www.chennaiidcoopunion.com/Administrative_Setup4.html

Pedagogy

Lecture and Seminar

SEMESTER – IV

CODE	COURSE TITLE
18CPUC408	Management Accounting

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To Provide students with an understanding of the inter relationship among different branches of accounting and their usefulness in the management of business organizations.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the need, importance of appropriate management accounting tools and inter relationship among branches of Accounting	K1, K2 & K3
CO2	Apply accounting tools for analyzing and interpreting the financial statements	K1, K2 & K3
CO3	Arrive the working capital requirements	K1, K2 & K3
CO4	Understand the concept of Marginal Costing	K1, K2 & K3
CO5	Identify the Tools and Techniques of budgeting	K1, K2 & K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	M	M	S	M	M
CO3	M	M	M	L	M
CO4	M	L	M	M	M
CO5	M	M	S	L	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 hrs.)

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

UNIT II

(14 hrs.)

Analysis and Interpretation of Financial Statements: Ratio Analysis – Meaning, Significance and application of Ratios – Uses and Limitations of Ratios.

UNIT III

(17 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.

UNIT IV

(13 hrs.)

Marginal Costing: Managerial application of marginal costing - Cost-Volume-Profit Analysis: and Break-Even Analysis - 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.

Distribution of Marks: 40% Theory, 60% Problems.

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ramachandran. R, & Dr. Srinivasan.R	Management Accounting	Sriram Publishers.	2015, 16 th Edition.
2.	Sharma & Gupta	Management Accounting	Kalyani Publishers	2005, 10 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy.T.S, & Hari Prasad Reddy.Y	Management Accounting	Margham Publishers, Chennai.	2017, 5 th Revised Edition
2.	Maheswari.S.N	Cost and Management Accounting	Sulthan Chand & Sons, New Delhi.	2005, 12 th Revised Edition.

Web Resources

<http://www.accountingnotes.net/management-accounting/management-accounting>

https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

http://www.de-brouwer.com/assets/students/uw_eMBA_wikibook-managerial-accounting.pdf

Pedagogy

Seminar, Assignment and Power point presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUC409	Mathematics-II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To Provide students with an understanding of calculating mathematics of finance, matrices and algebra.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Calculate Simple & Compound Interest	K3
CO2	Solve Simultaneous Linear Equation using Matrix	K3
CO3	Analyze the Variables, Differentiation, Lograthematic and Exponential Function.	K3
CO4	Understand the Meaning of Derivations and Application of Business Problems.	K1, K2
CO5	Evaluate the Elementary Integral Calculus, Partial Fractions and Integration by Part.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	S	L	L
CO2	M	S	M	S	M
CO3	L	M	S	M	S
CO4	M	M	S	M	S
CO5	L	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(14 hrs.)

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

(16 hrs.)

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

UNIT III

(16 hrs.)

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 - Lograthematic and Exponential Function.

UNIT IV

(14 hrs.)

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

UNIT V

(15 hrs.)

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

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Vittal P.R.	Business Mathematics & Statistics	Margham Punctions	2002, 5 th Edition
2.	Sundaresan.V	Introduction to Business Mathematics	S.Chand & Co Pvt Ltd	2018, 1 st Revised Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Navanitham	Business Mathematics & Statistics	Jai Publishers	2018, 1 st Edition.
2.	Singh.J.K	Business Mathematics	Himalaya Publishing House	2017, 3 rd Edition.

Web Resources

<https://homeguides.sfgate.com/calculate-simple-interest-compound-interest-2424.html>

<https://edu.gcfglobal.org/en/additionsubtraction/introduction-to-addition/1/>

https://www.varsitytutors.com/hotmath/hotmath_help/topics/constant-function

Pedagogy

Seminar, Assignment and Power point presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUC410	MANAGEMENT AND ADMINISTRATION OF COOPERATIVES

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To provide students with an understanding of principles and the functions of cooperative management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand and apply the Concept and Features of Cooperative Management	K2
CO2	Demonstrate the relationship between board, the Chief Executive and Professional Management in Cooperatives.	K2
CO3	Apply the Functional areas of Management in Cooperatives.	K3
CO4	Evaluate the Performance of Cooperatives	K2
CO5	Understand the Cooperative Audit and Administrative setup of Registrar of Cooperatives in Tamil Nadu	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	L	L
CO2	M	M	M	M	M
CO3	S	S	L	S	S
CO4	M	M	S	S	L
CO5	L	L	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(15 hrs.)

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

UNIT II

(13 hrs.)

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

(17 hrs.)

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

UNIT IV

(14 hrs.)

Evaluation of Performance of Cooperatives: Key Result Areas, Performance Evaluation – Operational efficiency Measurement criteria for Cooperatives.

UNIT V

(16 hrs.)

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.

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sah.A.K..	Functional Management for the Cooperatives	Rainbow Publications, Coimbatore.	1986, 1 st Edition.
2.	Dr.V. Kulandaisamy	Functional Areas of Management	Arudra Academy.	2002, 1 st Edition
3.	Nakkiran.S	A Treatise on Cooperative Management	Rainbow Publications, Coimbatore.	2002, 4 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dhal.P.C.	Cooperative Management	Konark Publishers Pvt Ltd, New Delhi.	1989, 1 st Edition.
2.	Ramakishen.Y. 2003.	Management of Cooperatives	Jaico Publishing House, New Delhi.	2003, 1 st Edition.

Web Resources

<https://www.sersd.org/students/cooperative-education/cooperative-objectives/>

<http://www.peoi.org/Courses/Coursesen/mgt/fram8.html>

Pedagogy

Lecture, Seminar, Assignment and Power point presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUC411	PRACTICAL TRAINING PHASE – I

Category	CIA	ESE	L	T	P	Credit
Core	40	60	72	3	-	3

Preamble

To enable the students to gain practical knowledge on the functions of cooperative institutions through visiting various categories of cooperative from the primary to apex levels.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain practical knowledge on the working performance of various types of agricultural and non – agricultural cooperative societies.	K1
CO2	Understand the day to day administration, account maintenance and auditing of various cooperatives.	K1, K2
CO3	Know the working of various level and types of cooperative societies.	K2
CO4	Analyse the dynamics of various socio economic and political forces influencing on the working of the society	K3
CO5	Apply theoretical knowledge for solving practical problems of the cooperatives.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	L	S	M
CO2	S	L	M	S	M
CO3	L	S	L	S	S
CO4	M	S	M	S	S
CO5	S	L	L	S	S

S- Strong; M-Medium; L-Low

Syllabus

A. Methods of First phase of Training

The First phase of Training will be study visits to the various categories of cooperatives from the primary to apex levels and to the various offices of the Government Department of Cooperation. The First phase practical Training is to be given under the guidance and supervision of Assistant Professor 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 department concerned. The study visits may be made for one full day every week. The Study visit to the Apex Level Cooperative may be made for about a week after the completion of the visits to the primary and district level cooperatives.

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 IV – 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

Web Resources

<https://www.indiastat.com/cooperatives-data/104592/primary-non-agricultural-credit-societies/104602/stats.aspx>

<https://accountlearning.com/types-of-cooperative-societies-in-india/>

<https://data.gov.in/keywords/non-agricultural-credit-societies-1>

Pedagogy

Assignment and Power Point Presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUA404	MARKETING AND SALES PROMOTION

Category	CIA	ESE	L	T	P	Credit
Allied	25	75	72	3	-	5

Preamble

To provide students with an understanding of the Marketing Management and sales promotion Techniques.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Approaches, Concepts and Functions of Marketing.	K1 & K2
CO2	Identify the Components of Marketing Mix and their Significance	K2
CO3	Understand the Consumer Behavior and demand pattern and analyze the factors influencing Consumer Behavior.	K3
CO4	Understand the societal marketing and Sales Force Management in Organisation.	K3
CO5	Apply the various techniques and methods of Sales Promotion.	K2 & K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	L	M
CO2	M	L	L	M	M
CO3	L	M	M	L	L
CO4	M	L	S	M	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 hrs.)

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

UNIT II

(14 hrs.)

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

UNIT III

(14 hrs.)

Consumer Behaviour: Factors affecting Consumer Behaviour – Demand Pattern.

UNIT IV

(17 hrs.)

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

UNIT V

(14 hrs.)

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

Text Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balu, V.	Marketing Management	Sri Venkateshwara Publications, Chennai.	2007, 1 st Edition.
2.	Gupta C.B. & Dr..Rajan Nair.N. 2008.	Marketing Management	Sulthan Chand & Sons Publishers,	2008, 10 th Edition.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Philip Kotler	Marketing Management	Prentice, Hall of India	2006, 1 st Edition.
2.	Rajan Nair. N.	Marketing	Sulthan Chand & Sons Publishers,	2004, 7 th Edition.

Web Resources

<http://www.businessdictionary.com/definition/marketing-function.html>

<https://trackmaven.com/marketing-dictionary/market-segmentation>

<https://integriaims.com/en/factors-influencing-consumer-behaviour>

<https://www.marketing91.com/objectives-of-sales-management>

Pedagogy

Lecture, Seminar, Assignment and Power point presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUS402	MULTI SKILL DEVELOPMENT PAPER

Category	CIA	ESE	L	T	P	Credit
SBS	40	60	43	2	-	3

Preamble

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

Syllabus

UNIT I

(8 hrs.)

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

UNIT II

(8 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

(6 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

(6 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

(8 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,

Text Books

Study Material

Pedagogy

Lecture, Seminar, Assignment and Power point presentation.

SEMESTER – IV

CODE	COURSE TITLE
18CPUN402	EXPORT MARKETING

Category	CIA	ESE	L	T	P	Credit
NME	-	100	28	2	-	2

Preamble

To Provide students with an understanding of the basic concept of Exporting Marketing and Export Procedures.

Syllabus

UNIT I (7 hrs.)

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

UNIT II (7 hrs.)

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

UNIT III (5 hrs.)

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

UNIT IV (5 hrs.)

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 (6 hrs.)

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	T.A.S.Balagopal	Export Marketing	Himalaya Publishing House, New Delhi.	2010, Paperback
2.	Rathor. B.S.	Export Marketing	Himalaya Publishing House, New Delhi.	2014, Paperback

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Justin Paul	Export Import Management	Oxford	2013, 2 nd Edition.
2.	Shaoming Zou, Daekwan Kim and S. Tamer Cavusgil	Export Marketing Strategy: Tactics and Skills That Work	Business Expert Press	2009, Paperback

Web Resources

<http://www.preservearticles.com/2012022923907/what-are-the-objectives-purpose-and-functions-of-export>

<http://www.economicdiscussion.net/international-trade>

Pedagogy

Lecture and Seminar