

**M.COM. - COOPERATIVE MANAGEMENT****CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES****BASED CURRICULUM FRAMEWORK (CBCS - LOCF)****(Applicable to the candidates admitted from the academic year 2022-23 onwards)**

Sem.	Types of the Courses	Title of the Paper	Ins. Hrs.	Credits	Maximum Marks		
					CIA	ESE	Total
I	Core Course-I (CC)	Cooperation: Theory and Development	6	5	25	75	100
	Core Course-II (CC)	Advanced Financial Accounting	6	5	25	75	100
	Core Course-III (CC)	Managerial Economics	6	5	25	75	100
	Core Choice Course-I (CCC)	1. Cooperation in Foreign Countries (or) 2. Rural Development	6	4	25	75	100
	Elective Course-I (EC)	1. Income Tax (or) 2. Insurance and Risk Management	6	3	25	75	100
	Value Added Course -I (VAC)*	Computerised Accounting	-	2*	25	75	100*
	Total		30	22			500
II	Core Course-IV (CC)	Cooperative Credit and Banking	6	5	25	75	100
	Core Course-V (CC)	Financial Management	6	5	25	75	100
	Core Course-VI (CC)	Organisational Behaviour	5	5	25	75	100
	Core Choice Course-II - (CCC)(At least Two Choices)	1. Human Resource Management (or) 2. Investment Management	5	4	25	75	100
	Elective Course-II (EC)	1. Marketing Management (or) 2. Strategic Management	5	3	25	75	100
	Non Major Elective Course-I (NME)	Dimensions of Cooperation	3	2	25	75	100
	Total		30	24			600

III	Core Course-VII (CC)	Legal Framework for Cooperatives	6	5	25	75	100
	Core Course-VIII (CC)	Cooperative Management and Administration	6	5	25	75	100
	Core Course –IX (CC)	Cost and Management Accounting	5	5	25	75	100
	Core Choices Course-III (CCC)	1. Research Methodology (or) 2. MIS & Computer Applications	5	4	25	75	100
	Elective Course –III (EC)	1. Business Environment (or) 2. Retail Management	5	3	25	75	100
	Non-Major Elective Course-II (NME)	Corporate Social Responsibilities & Cooperatives	3	2	25	75	100
IV	Total		30	24			600
	Core Course-X (CC)	Cooperative Accounts and Audit	6	5	25	75	100
	Core Course-XI (CC)	Cooperative Training	6	5	20	80	100
	Entrepreneurship / Industry Based Course	Entrepreneurship Development	6	5	25	75	100
	Project	Project	12	5	20	80	100
	Value Added Course –II (VAC)*	Value Added Course –II (VAC)* Management of Family Business	-	2*	25	75	100
	Total		30	20			400
	Grand Total		120	90			2100

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – COMMERCE

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	11	55	1100
2.	Core Choice Courses	3	12	300
3.	Elective Courses	3	9	300
4.	Entrepreneurship/ Industry Based Course	1	5	100
5.	Project	1	5	100
6.	Non-Major Elective Courses	2	4	200
7.	Total	21	90	2100
8.	Value Added Courses *	2*	4*	200*

* The value added courses credit will not be included in the total CGPA .
 These courses are extra-credit courses.
 Instruction hours for these courses is 30 hours.

PROGRAMME OBJECTIVES:

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

PROGRAMME OUTCOMES: The programme aids the graduates to

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

PROGRAMME SPECIFIC OUTCOMES

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

First Year

**CORE COURSE-I
COOPERATION: THEORY AND
DEVELOPMENT**

Semester-I

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES

- To understand the evolution of cooperative movement in India.
- To impart major finding & recommendations of various committees
- Focus on recent development in cooperatives sector
- Understand development of cooperation movement in foreign countries.

UNIT-I COOPERATIVE DEVELOPMENT IN INDIA:

Pre-independence Era: Evolution, Nicholson Report, Features of Cooperative Societies Act 1904 And 1912–MacLagan Committee (1914)–Royal Commission on Agriculture(1927)–Cooperative Planning Committee(1959).

UNIT-II COOPERATIVE DEVELOPMENT UNDER FIVE YEAR PLANS:

Major findings and recommendations of AIRCSC1954, AIRCRC1969, Metha Committee, CRAFICARD1979, Agricultural Credit Review Committee 1989–Integrated Cooperative Development Project (ICDP) – Development Action Plan (DAP) – Liberalization and Cooperative Sector.

UNIT-III RECENT DEVELOPMENTS IN THE COOPERATIVE SECTOR:

Recent Committees and Commissions: Kapoor Committee, K.Madhava Rao Committee on Urban Banks, Vaidiyanathan committee Recommendations (Task Force STCCS).

UNIT-IV COOPERATIVES IN ABROAD: COOPERATIVE DEVELOPMENT IN GERMANY:

History of Credit Cooperatives in Germany – Raiffeisen Societies – Schulze Banks – Functions – Features–Comparison.

Cooperative Development in Italy and Japan:

Evolution of Cooperative Movement- Wallenberg Societies–Luzzatti Banks–Features–Functions –Comparison- Industrial Cooperatives in Japan.

UNIT-V COOPERATIVE DEVELOPMENT IN ENGLAND:

Origin and development of Consumer Cooperatives in England–Retail Stores–Cooperative Wholesale Stores (CWS&SCWS)–Functions–Features.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Cooperative Development in Denmark and America

Evolution of Cooperative Movement- Origin and Development of Dairy Cooperatives- Constitution and Working– Features–Marketing Cooperatives in America.

REFERENCES :

1. Dubhashi, P.R (1970), Principles and Philosophy of Cooperation, VAMNICOM, Pune.
2. Government of India (2009), Report of the High Powered Committee on Cooperatives.
3. Hajela T.N (2000), Principles, Problems and Practices of Cooperation, Konark Publishers, New Delhi.
4. Ian Mac Pherson (1995), Cooperative Principles for the 21st Century, ICA, Geneva.
5. Krishnasamy O.R and Kulandaiswamy, V (2000), Cooperation: Concept and Theory, Arudra Academy, Coimbatore.
6. Krishnasamy O.R. (1985), Fundamentals of Cooperation, S.Chand & Co., New Delhi.
7. Mathur B.S. (2000), Cooperation in India, Sahithya Bhavan Publishers, Agra.
8. Paul Lambert (1969), Studies in Social Philosophy of Cooperation, Cooperative Union Ltd., Manchester.
9. Plunkett Foundation (1996), The World of Cooperative Enterprises.

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Understand the fundamentals of evolution of cooperative movement in India.
- Understand the concepts of cooperative development under five year plans.
- Analyse the History of Credit Cooperatives in Abroad.
- Analyse the Origin and development of Consumer Cooperatives in England
- Understand Evolution of Cooperative Movement.

First Year

CORE COURSE-II
ADVANCED FINANCIAL ACCOUNTING
(Theory)

Semester-I

Code:

Credit: 5

LEARNING OBJECTIVES:

- To provide an in-depth knowledge in Partnership accounts
- To foster analytical thinking on the related areas of accounting viz. ,branch and departmental accounting
- To impart knowledge on recent trends in specialised accounting.

UNIT- I PARTNERSHIP ACCOUNTS-I

Partnership Accounts–Admission, Retirement and Death of a Partner -Division of profits–past adjustments and guarantee—Intangible assets and Goodwill-Accounting Treatment.

UNIT-II PARTNERSHIP ACCOUNTS-II

Dissolution–Insolvency of Partners–Rule in Garner vs. Murray—Sale of a Partnership Firm to a company- Piecemeal Distribution

UNIT -III HIRE PURCHASE SYSTEM

Hire purchase system–Default in payment of Instalment -Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System–and Royalties accounts (Excluding sublease)

UNIT- IV BRANCH AND DEPARTMENTAL ACCOUNTS

Branch accounts–Dependent Branches–Stock and Debtors System–Independent branches – Wholesale Branch system– Departmental Accounts- Inter-Departmental transfer–Treatment of unrealized profit

UNIT- V COMPANY ACCOUNTS:

Concepts – Shares issue – Application – Allotment – call money - share forfeitures – Reissue of Shares – calculation of Capital Reserve and Company Final Accounts (simple problems)

Note: Question Paper shall cover 25% Theory and 75% Problems

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only):

Assignments on recent trends in specialised accounting and company final accounts.

TEXT BOOKS:

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M.C. Grewal T. S. 2015, Advanced Accounts, 2015, S. Chand and Sons Publishers, New Delhi
3. Jain S.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana
4. Supplementary Readings:
5. . Charumathi, B. Vinayakam N.2015, Financial Accounting, S. Chand and Sons Publishers, New Delhi.
6. Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi.
7. Jawahar Lal and Seema Srivastava,2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
8. Pillai R.S.Bagavathi and Uma S., 2015, Fundamentals of Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
9. Reddy T.S and Murthy A 2016, Financial Accounting, MarghamPublications Chennai

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Solve the problems of partnership accounts relating to Admission of partner
- Solve the problems of partnership account relating to Dissolution and Sale of Partnership
- Practise accounting problems relating to Branch and Departmental Accounts
- Solve the accounting problem relating to Hire Purchase and Instalment System
- Understand emerging areas in Specialised Accounting

First Year

**CORE COURSE-III
MANAGERIAL ECONOMICS
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVE:

- To make the students realize the usefulness of economic tools, principles & laws in making business decisions.

UNIT- I MANAGERIAL ECONOMICS:

Managerial Economics – Meaning, Nature, Scope and Applications – Relationship with other disciplines – Role of Managerial Economist – Demand Analysis – Demand Determinants - forecasting.

UNIT –II PRODUCTION:

Production Function – Managerial use of production function – Supply analysis - Law of Supply – managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economies of scale - Cost Control and Cost Reduction.

UNIT -III PRICING:

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing OBJECTIVES, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT - IV PROFIT:

Profit – Nature & Concept – Profit Planning, policies and Forecasting- measurement of profit Interest – Rent.

UNIT- V BUSINESS CYCLE AND POLICIES:

Economic forecasting for business – output analysis – National income - accounting and measurement.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only):

Assignments on principles and laws in making business decision.

REFERENCES:

1. Joel Dean, Managerial Economics – Prentice Hall, New York.
2. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
3. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
4. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.
6. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
7. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
8. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

COURSE OUTCOME: Upon completion of the course, the students would be able to:

- Explain the concept of managerial economics
- Describe the concept and importance of cost
- Analyse the concept of price.
- Explain the profit concepts
- To understand the business policies.

First Year

CORE CHOICE COURSE-I
1. COOPERATION IN FOREIGN
COUNTRIES

Semester-I

Code:

(Theory)

Credit: 4

COURSE OBJECTIVES:

- To help the students identify the causes for success of co-operative movement in foreign countries
- To make the student to accumulate practical knowledge in dairy cooperatives
- To motivate the student community to visit foreign co-operatives.

UNIT- I CONSUMER CO-OPERATIVE MOVEMENT IN ENGLAND:

Introduction - Robert Owen, Dr. William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society-The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study– Difficulties of the Co-operative Wholesale Movement. Co-operative consumer movement in Sweden: Feature– Constitution and working of Cooperative Forbundet (K.F).

UNIT-II CREDIT MOVEMENT IN GERMAN AND ITALY:

Origin of Co-operative Movement; Raiffesien Societies, Schulze–Delitzsch Societies- Comparative Study of Raiffesien and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Cooperation in Italy; Working of Banca Popolare (Peoples Bank), Casse Ruralie (Rural Banks), Formation of Fascist National Organism of Cooperation (FNTE)

UNIT -III DAIRY CO-OPERATIVES IN DENMARK:

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies– Co-operative Bacon and Egg Societies: Co-operative Cattle Societies

Characteristic Features of Danish Cooperative Movement- Difficulties for India in Adopting the Danish Model

UNIT- IV CO-OPERATIVE MOVEMENT IN ISRAEL:

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palestine - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel.

UNIT- V CO-OPERATIVE MOVEMENT IN U.S.A:

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers'-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives– Chief Characteristics of the Co-operative Movement in U.S.A

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on Cooperative movement in Denmark and Israel

TEXTBOOKS:

1. Hajela.T.N,2016Co-operation–Principles,Problems and Practice, AneBooks Private Limited, NewDelhi.
2. Hajela.T.N, 2010 Cooperation -Principles, Problems and Practice, Konark Publishing House, New Delhi,
3. Onafowokan,Oluayombo,2012 Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria.
4. BediR.D,Theory,1996 History and Principles of Co-operation, Loyal Book Depot, Meerut.
5. Kulkarni,2000 Theory and Practice of Co-operative in India and Abroad,Co-operative Books Depot, Mumbai
6. Supplementary Readings:
7. Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, NewDelhi
8. Hajela T.N,2010 Cooperation:Principles, Problems and Practice, Konark Publishing House, New Delhi,
9. JohnWinfred and Kulandai SwamiV 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore,
10. MemoriaC.B,1973 Co-operation in India and Abroad, Kitab Mabal, Allahabad.
11. Krishnaswami O.R, 1999 Fundamentals of Cooperation, S.Chand and Sons, New Delhi.

COURSE OUTCOMES: After successful completion of the course, the students will be able to:

- Acquire knowledge about success of Cooperative Movement in Foreign countries.
- Appreciate the importance of Diary Cooperative in Denmark.
- Understand the logic of Cooperative Movement in USA and Israel
- Evaluate the significance of consumer co-operative movement in England
- Compare the strength and weakness between Indian Co-operatives and foreign Co-operatives

First Year

CORE CHOICE COURSE-I
2. RURAL DEVELOPMENT
(Theory)

Semester-I

Code:

Credit: 4

OBJECTIVE:

- To understand the Concept of Rural Development Administration and various Rural Development Programmes.

UNIT- I RURAL DEVELOPMENT:

Concepts – Definition – OBJECTIVES and Scope- Components – Features of Rural Economy – Approaches to Rural Development in India–Programmes of Rural Development during Five year plans.

UNIT- II THEORIES OF DEVELOPMENT:

Gandhian Approach to Development – Obstacles to Growth and Development - Millennium Development Goals - Prof. Amarthiasen's Approaches to Development

UNIT- III RESOURCES CENTERED ISSUES:

Land Reforms–Cropping patterns –Recent Trends in Agricultural and Economic Development, Population: concepts - Causes of Poverty-Development Scheme-IRDP–DWCRA- Watershed Programme- NREGS

UNIT –IV INFRASTRUCTURE CENTERED:

Health, Education, Sanitation, Drinking water, Rural Connectivity, Samathuvapuram– Common Property Resources (CPR) - Joint Forest Management(JFM) Ground Level Water Management- PURA Model.

UNIT- V RURAL DEVELOPMENT ADMINISTRATION:

Evolution of Panchayat Raj system- New Panchayat Raj System – OBJECTIVES – Functions– Three Tier Panchayat Raj System in India- NGO's in Rural Development –Women Empowerment–Peoples Participation in Rural Development - E-Governance

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only):

Assignments on Rural Development and panchayat raj.

REFERENCES:

1. Vekata Reddy, K. (2000) Rural Development in India- Himalaya Publication House, New Delhi.
2. Maheswari, S.(1985), Rural Development in India- A public Policy Approach, Sage Publication , New Delhi.
3. Lalitha.N.(2009) 'Rural Development in India, Sterling, New Delhi.
4. Katar Singh(2010), Rural development: Principles, Policies and Management, Sage Publication, New Delhi.
5. Vasant Desai(2011), Rural development In India, Himalaya Publishing House, New Delhi.

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Understand the concept of Rural Development.
- Understand the concept of Theories of Development.
- Analyse the Resources Centered Issues.
- Analyse the Rural Development Programmes.
- Understand the Rural Development Administration.

First Year

ELECTIVE COURSE-I

Semester-I

1. INCOME TAX

Code:

(Theory)

Credit: 3

COURSE OBJECTIVE:

- To make the students understand the basic concepts of income tax.
- To provide the knowledge on computation of income from salary
- To enable the students to compute income from house property and capital gains.
- To provide knowledge on computation of income from business and other sources.
- To inculcate the students to compute the tax liability of an individual.

UNIT - I CONCEPTS AND RESIDENTIAL STATUS :

Basic Concepts – Definitions - Person, Income, Total Income, Assessment Year, Previous Year, Assesses, Casual Income, Capital and Revenue, Residential Status – Income exempt from Tax.

UNIT - II INCOME FROM SALARY :

Computation of Income under the head Salary – Deductions from Salary – Provident Fund – Deduction u/s 80C.

UNIT - III INCOME FROM HOUSE PROPERTY AND CAPITAL GAINS :

Computation of Income under the head House Property – Annual Value – Let out House Property – Self Occupied House – Deductions Allowed – Income from Capital Gains – Capital Asset - Transfer – Cost of Acquisition – Exemptions and Deductions allowed.

UNIT-IV INCOME FROM BUSINESS AND PROFESSION:

Income from Business and Profession – Income chargeable under this head – Computation of Profits and Gains – Expenses expressly allowed and disallowed – Valuation of Stock – Computation of Income from Other Sources – Income chargeable under this head – Deductions allowed.

UNIT - V DEDUCTIONS UNDER CHAPTER VI A :

Deductions to be made under Chapter VI A – 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80U- Computation of Total Income of individuals.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

To compute the tax liability of an individual.

TEXT BOOK

1. Reddy T.S. and Dr.A. Murthy Income Tax Law and Practice, Margham Publications, No. 24, Rameswaram Road, T. Nagar ,Chennai 600 017.

BOOKS FOR REFERENCE

1. Gaur .V.P.& Narang.D.B. – Income Tax Law and Practice, Kalyani
2. Publilshers, No. 1 Mahalakshmi Street, T.Nagar, Chennai – 600 017.
3. Mehrotra. H.C., - Income Tax Law and Practice, Sahitya Bhawan Publications,
4. Hospital Road, Agra – 282 003.
5. Vinod K. Singhanian - Students Guide to Income Tax ,
6. Taxmannpublications(P)Ltd,59/32, New Rohtak Road, New Delhi, 110005.

WEB RESOURCES

1. www.hsfpp.org/articles
2. www.irs.gov

COURSE OUTCOMES: After the successful completion of the course, the students should able to :

- Gain knowledge on the basic concepts of income tax and the residential status.
- Learn the computation of income from salary.
- Acquire knowledge on the income from house property and capital gains and the deductions thereon.
- Develop knowledge on the computation of income from business, profession and other sources.
- Understand the deductions available and computation of total income of an individual

First Year

**ELECTIVE COURSE-I
2. INSURANCE AND RISK
MANAGEMENT
(Theory)**

Semester-I

Code:

Credit: 3

COURSE OBJECTIVES:

- To understand on the basic concepts of risk
- To understand the basic concepts on insurance
- To learn about the features and classifications of life insurance
- To learn about the features and classifications of general insurance
- To explain on claim settlement procedures

UNIT- I RISK:

Meaning and types of risks - Managing risk - Risk evaluation and prediction - Risk retention and transfer

UNIT- II INSURANCE:

Insurance and Insurance Contracts - Principles of utmost good faith -Insurable interest - proximity clause - contribution to subrogation and indemnity

UNIT -III LIFE INSURANCE:

Features and classification of policies - Assignment - Nomination- Survival Benefits

UNIT- IV GENERAL INSURANCE:

Types of General Insurance - Salient features of insurance related to Fire - Motor - Marine - Health - Crop - Micro Insurance

UNIT- V UNDERWRITING AND CLAIM SETTLEMENT PROCEDURES:

Meaning & Fundamentals of underwriting - Sources of underwriting information - Underwriting of Life Insurance - Underwriting of General Insurance - Claim procedure - Role of insured& insurer in claim settlement.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only)

Assignments on life and general insurance company.

REFERENCES:

1. Gupta P.K. (2016) Essentials of Insurance and Risk Management, Himalaya, Publishing House, Bombay.
2. Gupta S.L., Mittal Alka (2013) Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi.
3. Loomba Jatinder (2014) Risk Management and Insurance Planning, PHI Learning, New Delhi.
3. Mart S Dorfman & David A Cather (2013) Introduction to Risk Management &
4. Insurance, Prentice Hall India Learning Private Limited, New Delhi.
5. Rejda E. George & McNamara Michael, (2017) Principles of Risk Management and Insurance, London, United Kingdom.
6. Sunil Kumar (2017) Insurance and Risk Management, Galgotia Publishing Company, Delhi
7. Sunil Kumar (2020) Fundamentals of Insurance and Risk Management, JSR Publishing House Ltd, New Delhi

E-RESOURCES:

1. www.licindia.in
2. www.irda.gov.in

COURSE OUTCOME: Upon completion of the course, the students would be able to:

- Explain the concept of risk and management
- Describe the concept and importance of insurance
- Classify various life insurance products and their benefits
- Classify various general insurance products and their uses
- Prepare the basis of claim settlement forms for various insurance products.

First Year

VALUE ADDED COURSE
1. COMPUTERISED ACCOUNTING
(Theory)

Semester-I

Code:

Credit: 2

COURSE OBJECTIVES:

- To understand the accounting system in the business organisations
- To understand and make use of computerised accounting software in accounting process
- To prepare financial statements using computerised accounting software
- To understand the VAT
- To apply computerised accounting software in VAT and GST process

UNIT –I ACCOUNTING ENTRIES:

Introduction to Accounting - Double Entry system of Book Keeping- Single Entry System of bookkeeping - Types of Accounts – Accounting cycle.

UNIT- II ACCOUNTING SOFTWARE:

Introduction to Accounting Software: Company creation, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups.

UNIT- III FINAL ACCOUNTS:

Preparation of Financial Statements: Trading and Profit and Loss Account and Balance sheet.

UNIT- IV MANAGEMENT ACCOUNTING:

Fund Flow and Cash Flow Statement: Meaning- difference between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis.

UNIT –V TAX ACCOUNTING:

Tax accounting: Value Added Tax (VAT) - VAT register, VAT reports –Background of GST – Concept – Types – Rates – Application of GST in Accounting Software.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on Financial statement and funds flow statement.

REFERENCES:

1. Arpit Haldia (2021), GST Made Easy - Answer to All Your Queries on GST, Taxmann Publications, New Delhi
2. DateyV.S (2021), GST Ready Reckoner, Taxmann Publications, New Delhi
3. Gupta S.S. (2021), GST: Law and Practice, Taxmann Publications, New Delhi
4. Mohan Kumar K and Rajkumar S (2009), Computer Applications in Business, Mc Graw Hill, Delhi.
5. Nadhani A.K and Nadhani K.K (2005), Complete Tally, Jain Book Agency, Delhi
6. Sudalaimuthu S and Anthony Raj, S (2014), Computer Application in Business, Himalaya Publishing House, Mumbai.
7. Taxmann, (2021) GST Manual, New Delhi
8. Vishal Soni (2008), Computer Applications for Management, Himalaya Publishing House, Mumbai.
9. Yogendra & Vandana Bangar (2021), Beginner's Guide to GST, Aadhya Prakashan, Allahabad.

WEB REFERENCE

1. <https://www.youtube.com/channel/UCrm2De89HWougYEEdXSDB1w>

COURSE OUTCOMES: Upon completion of the course, the students would be able to:

- Create company, vouchers and ledgers in accounting software
- Prepare financial statements using accounting software
- Prepare fund flow, cash flow statements
- Prepare budgets using accounting software
- Apply computerised accounting system for VAT and GST calculations and filing

First Year

CORE COURSE-IV
COOPERATIVE CREDIT AND BANKING
(Theory)

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES

- To understand the evolution of cooperative credit and banking movement in India.
- To impart district central cooperatives banks
- Focus on non agricultural and dairy cooperatives origin.
- Understand development of marketing and processing cooperatives.

UNIT- I:

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

UNIT- II:

District Central Co-operative Banks, State Apex Co-operative Bank Their constitution and management functions – loans and advances – Deposit mobilization – types and salient features of deposits – problems and suggestions– deposit insurance scheme, NABARD – Constitution, Management and Functions – Its role in Co-operative finance. Long term Credit: Nature and features – Need for separate agency – Primary Agricultural Rural Development Banks – Organization – Sources of finance – Loan sanctioning procedure – Recovery management – Nonfarm sector lending. State Agricultural Rural Development Banks : Objectives raising funds – Issue of debentures.

UNIT- III :

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

UNIT- IV :

Dairy Co-operatives Origin–Functions – ANAND Pattern–Importance - Structure - Constitution and Problems in India. Consumer Co-operatives : Origin - functions- Constitution- Structure and Working of Consumer Co-operatives in India.

UNIT- V:

Marketing and Processing Co-operatives Origin-functions–structure-Constitution and Functions of Co-operative marketing societies Co-operative Sugar Mills and Co-operative Spinning Mills. Other Forms of Co-operatives: Industrial Co-operatives-Weavers Co-operatives Working of Fisheries Co-operatives, Labour Co-operatives, Rural Electrification Cooperatives and Lift Irrigation societies.

UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on **Dairy Co-operatives Origin–Functions.**

REFERENCE BOOKS

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

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Understand the fundamentals of evolution of cooperative banking in India.
- Understand the concepts of State Agricultural Rural Development Banks.
- Analyse the Employee Cooperative credit societies.
- Analyse the Structure and Working of Consumer Co-operatives in India
- Understand Forms of Co-operatives.

First Year

CORE COURSE: V
FINANCIAL MANAGEMENT
(Theory)

Semester-II

Code:

Credit: 5

LEARNING OBJECTIVES:

- To enable the students to grasp principles and techniques of financial management
- To enlighten the students on the significance and application of cost of capital and capital structure theories
- To make the students have an expert knowledge on dividend policy and working capital management

UNIT-I FINANCIAL MANAGEMENT:

Nature and scope of financial management – objectives – Financial decisions _ Relationship between Risk and Return–Role and functions of financial manager–Time value of money concept of value and return.

UNIT-II COST OF CAPITAL AND CAPITAL BUDGETING:

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow method – Net present value method and IRR method .

UNIT-III LEVERAGES & CAPITAL STRUCTURE:

leverage–Measures–EBIT, EPS Analysis–operating leverage–financial Leverage-combined leverage – Theories of capital structure – net income approach – Net –operating income Approach- MM Hypothesis – Determinants of capital structure; Leasing –Nature & Types of leasing –Advantages and disadvantages of leasing

UNIT-IV DIVIDEND POLICY:

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend –Determinants of dividend policy

UNIT-V WORKING CAPITAL MANAGEMENT:

Management of Working capital – concept – importance – Determinants and computation of working capital–Management of cash, inventory and receivables.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on capital Structures and working capital management.

Note: Question Paper shall cover 40% Theory and 60% Problems

TEXT BOOKS:

1. Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari S.N. 2017, Financial Management, S.Chand and Sons Publishers, New Delhi.
3. Khan M.Y. and Jain P.K. 2018, Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi
4. Supplementary Readings:
5. Gitman L.J. and Manickam M., 2018, Principles of Managerial Finance, Pearson Education, New York
6. Pandey I.M. 2017, Financial Management, Vikas Publication, New Delhi.
7. Khan and Jain, 2017, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
8. Sharma Shashi R.K. and Gupta K. 2017, Financial Management, Kalyani Publishers, Ludhiana
9. Tulsian P.C. Bharat Tulsian 2015, Financial Management S.Chand and Company Limited, New Delhi

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Appraise the basic components of financial management
- Understand the concepts of dividend policy and working capital management
- Gain expert knowledge on applying various techniques of capital budgeting.
- Apply expert knowledge in making dividend decisions.
- Understand the computations and apply techniques of working capital assessment

First Year

**CORE COURSE-VI
ORGANISATIONAL BEHAVIOUR
(Theory)**

Semester-II

Code:

Credit: 5

COURSE OBJECTIVES:

- To sensitise students to the concepts and approaches of Organisational Behaviour and psychological factors
- To know the Motivational theories in different organisations.
- To acquire knowledge on Group Dynamics and leadership skills
- To know the various types of organisational conflict arising situations

UNIT- I ORGANISATIONAL BEHAVIOUR :

Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT -II PSYCHOLOGICAL FACTORS:

Personality, Perception and Attribution, Learning, Attitudes and Values: Concept, Theories and Applications

UNIT -III MOTIVATION THEORIES:

Nature, Importance and Motivational Challenges. Theories: Maslow's Need Hierarchy, Herzberg Two Factor Theory, Alderfer's ERG and McGregor's 'X' and 'Y' Theories.

UNIT -IV GROUP DYNAMICS AND LEADERSHIP:

Group Dynamics : Concept , Formal and Informal Groups –Group formation – Group Decision making , Group cohesiveness- Power and Politics- Leadership: Concept , Leadership theories, Leadership styles.

UNIT -V ORGANISATIONAL CONFLICT:

Concept , Types of Conflict, Resolution of Conflict, Dysfunctional Organisational Conflict – Organisational Change and Development :Concept ,Need for change, Resistance to Change, OD process.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on leadership and motivational challenges.

REFERENCES:

1. M. Prasad, Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. 2Dr.S.S.Khanka (2011), Organisational Behaviour (Text and Cases) S.Chand.
3. Aswathappa (2012), Organisational Behaviour, Himalaya Publishing House Delhi.
4. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
5. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
6. Stephen P. Robbins, Organisational Behaviour, 9th Edition, Pearson Education, New Delhi,
7. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
8. P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons.

E-RESOURCES:

1. MOOC, SWAYAM, NPTEL, Websites etc.
2. https://onlinecourses.swayam2.ac.in/cec20_mg03/preview
3. <https://www.mooc-list.com/course/organizational-behavior-managing-people-coursera>

COURSE OUTCOMES: On the completion of the course,

- The impact it may have on organisational behaviours.
- The students should have gained knowledge on attitude, personality.
- Identify the theories and principles, examine challenges of organisational
- Behaviour, and determine when and where the theories and skills are applied
- Analyse the foundations and designs of organisational structures and assess
- Examine the differences and similarities among leadership, power and management

First Year

CORE COURSE CHOICE-II
1. HUMAN RESOURCE MANAGEMENT
(Theory)

Semester-II

Code:

Credit: 4

COURSE OBJECTIVES:

- To understand HRM planning at the micro and macro level To apply HR practices in organisations
- To assess HR requirements in Cooperatives
- To know compensations eligible for victim employees
- To understand approaches to maintain Good Human Relation in the working environment

UNIT-I HUMAN RESOURCE MANAGEMENT:

Meaning, Nature, Scope and Objective. Functions of Personnel Department – The Role of Personnel Manager –Organisation of Personnel Department–Personnel Policies and Procedures.

UNIT-II HUMAN RESOURCE PLANNING:

Job Description – Job Analysis – Job Specification – Recruitment and Selection – Training and Development–Identification of education, training and information needs in cooperatives–Institutional arrangements for cooperative training and development.

UNIT-III PERFORMANCE APPRAISAL:

Job Evaluation and Merit rating – Promotion –Transfer and Discharge, Demotion, Punishment as applied to cooperatives.

UNIT-IV WAGES AND SALARY ADMINISTRATION:

Criteria of Wage Fixation – Need Based Minimum Wages – Incentive Wage System – Labour Welfare and Social Security–Safety Health and Security–Retirement benefit to the employees.

UNIT-V HUMAN RELATIONS:

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

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Grievance -Grievance Meaning – Causes of Grievance – Grievance Redressal Procedure – Collective Bargaining –Meaning – Levels –Methods – Prerequisites – Benefits.

TEXT BOOKS:

1. Jayashankar.J, Human Resource Management, Margham publications, 2009,Reprint.
2. Biswajeet P, Human Resource Management, Prentice Hall India, Learning Private Limited, 2014, 4th Revised Edition
3. Swathappa.K, Human, Resource, Management, McGraw Hill India 2017, 8th Edition.

REFERENCE BOOKS:

1. Dessler/Varkkey, Human Resource Management, Pearson Education India ,2015,14th Edition.
2. Seema Sanghi, Human Resource Management, Vikas Publishing House, 2014,1st Edition
3. Kulandaisamy.V, HRM-Principles and practices, Arudra Academy, 2013,2nd Reprint

WEB RESOURCES:

1. <http://www.whatishumanresource.com/human-resource-management>
2. <https://corehr.wordpress.com/performance-management/performance-appraisal-methods/>
3. <http://www.economicdiscussion.net/wages/wage-system/wage-and-salary-administration/32097>
4. https://saylordotorg.github.io/text_human-relations/s05-what-is-human-relations.html

COURSE OUTCOMES:

- On successful completion of the course the students should have to
- Know the basic concepts and functions of human resource management.
- Identify the various sources of human resources.
- Appraise the performance of human resources.
- Examine the compensation shared to the human resources.
- Explain the ways to make human relations in industry.

First Year

CORE COURSE CHOICE-II
2. INVESTMENT MANAGEMENT
(Theory)

Semester-II

Code:

Credit: 4

OBJECTIVE:

- To enable the students to understand the investment avenues and evaluation.

UNIT-I INVESTMENT MANAGEMENT:

Nature and scope of Investment Management Investment objectives–Investment Process – Investment Media Security and Non-security form softInvestment giltedged securities–Sources of Investment information.

UNIT-II NEW ISSUES MARKET:

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE –Trading mechanism–online trading–SEBI and Investors production.

UNIT-III SECURITY ANALYSIS:

Security Analysis– Approaches to Security Analysis–Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory –Efficient Market Hypothesis.

UNIT-IV PORTFOLIOANALYSIS:

Portfolio Analysis–Traditional and Modern approach–Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model –Capital Asset Pricing Model.

UNIT-V INVESTMENT COMPANIES:

Investment companies in India –Types Mutual Fund Operations in India–UTI–SEBI and RBI Guidelines for Mutual Funds.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on security analysis and investment companies.

BOOKS FOR REFERENCE:

1. Punithavathy Pandian: Security Analysis and Portfolio Management, (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management–Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Gupta L.C.:Return of Equities–The Indian Experience,(New Delhi OXFORD).
4. Bhalla V.K.: Investment Management and Portfolio Management&(S.Chand&Co.Delhi).
5. Fisher & Jordon: Security Analysis and Portfolio Management.
6. Preeti Singh: Security Analysis, Himalaya Publishing House
7. Avadhani V.A.:Investment and Securities Markets in India.
8. SEBI,1992.Guidelines
9. Jackdark Francis(1990). Investment: Analysis and Management, McGrawHill
10. Gara.K.L:Stock Exchanges in India.
11. Yasasway: Equity Investment Strategy.

COURSE OUTCOMES: Upon completion of the course, the students would be able to:

- To understand the scope of investment management
- To understand the secondary market.
- To understand the concept of security analysis.
- To gain knowledge on portfolio analysis.
- To understand the scope of mutual fund.

First Year

ELECTIVE COURSE-II
1. MARKETING MANAGEMENT

Semester-II

Code:

(Theory)

Credit: 3

OBJECTIVES:

To enable the students to understand the concepts of modern marketing and various straggles employed in marketing management.

UNIT-I MARKETING:

Definition of market and marketing - Importance of marketing – Modern Marketing concept - Global Marketing – E-marketing – Telemarketing - Marketing Ethics – Career Opportunities in Marketing

UNIT-II MARKETING FUNCTIONS:

Buying–Selling–Transportation– Storage–Financing–Risk Bearing–Standardisation–Market Information-Digital Marketing–Factors driving digital marketing.

UNIT-III CONSUMER BEHAVIOR:

Meaning–Need for studying consumer behaviour- Factors influencing consumer behaviour- Market segmentation–Customer Relations Marketing.

UNIT-IV MARKETING MIX:

Product Mix–Meaning of Product–Product lifecycle–Branding–labelling-Price Mix–Importance - Pricing objectives - Pricing strategies – Personal selling and Sales Promotion - Placemix - Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context

UNIT-V MARKETING AND GOVERNMENT:

Bureau of Indian Standards–AGMARK–Consumerism Consumer Protection– Rights of consumers –Green Marketing–Forward Trading in Commodities. Marketing Information System-Marketing Research - Features–Direct marketing- EBusiness –Telemarketing-Mail order business.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Marketing Management– Definition, nature, scope, functions and Levels of Management-Art ,Science or Professional concept - functions of Managers-Development of management thought.

TEXT BOOKS:

1. Balu. V Marketing Management Sri Venkateshwara Publications, Chennai. 2007,1st Edition.
2. Gupta C.B. & Dr. Rajan Nair. N Marketing Management, Sulthan Chand & Sons Publishers, 2008, 10th Edition

REFERENCE BOOKS

1. Philip Kotler Marketing Management, Prentice, Hall of India, 2006, 1st Edition.
2. Rajan Nair. N. Marketing Sulthan Chand & Sons Publishers, 2004, 7th Edition

WEB RESOURCES:

1. <http://www.businessdictionary.com/definition/marketing-function.html>
2. <https://trackmaven.com/marketing-dictionary/market-segmentation>
3. <https://integriaims.com/en/factors-influencing-consumer-behaviour>
4. <https://www.marketing91.com/objectives-of-sales-management>

COURSE OUTCOMES: Upon completion of the course, the students would be able to:

- Analyse the marketing functions.
- To understand the consumer behavior
- To understand the concept of marketing mix.
- To gain knowledge on marketing research.
- To understand the scope of marketing management.

First Year

**ELECTIVE COURSE-II
2, STRATEGIC MANAGEMENT
(Theory)**

Semester-II

Code:

Credit: 3

OBJECTIVE:

- To enable the students to understand the processer involved in the formulation of business strategies including implementation and control of strategies towards effectiveness

UNIT-I STRATEGIC MANAGEMENT:

Strategic Management :Definition– Scope – Benefits – Risks –Approaches–Models–Strategic change– Strategic Leadership and Decision making.

UNIT-II SITUATION ANALYSIS:

Situation Analysis: SWOT Analysis- Environmental Scanning and Industry analysis– Forecasting–Internal Scanning–Mission–objectives –Stakeholder Theory– Cyertand March’s Behavioural Theory –Objectives of Non-Profit Organisations – Social Responsibility and Business Ethics.

UNIT-III STRATEGY FORMULATION:

Strategy Formulation: Business Strategy–Corporate Strategy– Divertional Strategy –Portfolio Analysis – BCG Growth /Share matrix –Strategic choice–Development of policies–Strategic Alliances.

UNIT-IV STRATEGY FORMULATION:

Strategy Formulation: Organization for action– Staffing–Strategic Leadership–MBO–Total Quality Management–Functional Strategies–Growth Strategies–Diversification, Acquisition and Joint Venture –Recovery–Recession and Divestment Strategies–Management Buyout.

UNIT-V STRATEGIC CONTROL AND EVALUATION:

Strategic Control and Evaluation: Establishing Strategic control –premise control– Implementation control – Strategic Surveillance –Special Alert Control–Evaluation Techniques– Managing change-strategic issues in Managing Technology Innovation-strategic Effectiveness.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only)

Assignments on strategy formulation and implementation.

REFERENCES:

1. Strategic Management – Strategy Formulation and Implementation –John A.PearceII, Richard B.Robinson Jr.(A.I.T.B.S.Publishers–J-5,6, KrishnanNagar,Delhi–110051).
2. Strategic Management– Awareness and change–JohnL. Thompson (Cheapman & Hall 32 Second Main Road CITEast,Chennai–35).
3. Strategic Management- J.David Hungerand ThomasL. Wheelen (Addision–Wesley Longman) (Available at Higginbotham’s Ltd., Chennai).
4. Strategic Management–Gregory G.Dessand Alex Miller.
5. Strategic Management – An Integrated Approach – W.L.Charles and JohnG areth,
6. Strategic Management – Concepts and Application – C.Certo and J.PaulPeter.
7. StrategicManagement–JohnH.BarnettandWilliamD.(AvailableatAtlantic Publishers and Distributors, 4215/1, Ansari Road, Darya Ganj,NewDelhi–110002).
8. International & Strategic Management–R.N.Srivastava.
9. Strategic Planning for Corporate Success–V.S. Ramaswamy and S.Nanakumari.

COURSE OUTCOMES: After the successful completion of the course, the students should able to :

- Gain knowledge on the basic concepts of strategic management
- Learn the concept of situation analysis
- Acquire knowledge on the strategic formulation
- Develop knowledge on the strategic implementation
- Understand the strategic control and evaluation.

First Year

**NON MAJOR ELECTIVE COURSE-I
DIMENSIONS OF COOPERATION**

Semester-II

Code:

(Theory)

Credit: 2

OBJECTIVES:

- To enable the students to understand the Indian economic resources and the role of cooperatives in Primary, secondary and tertiary sectors
- To enable the students to understand the issues confronted by cooperatives in promotion of the Indian Economy.

UNIT- I INDIAN ECONOMIC RESOURCES:

Its resource bases- resources optimization for balanced economic growth; integration of primary, secondary and tertiary sectors-the role of cooperatives, and other business enterprises.

UNIT- II COOPERATIVES IN THE PRIMARY SECTOR:

Constitution, Structure and working Performance of Cooperative Agricultural credit structure, cooperative Farming and allied Cooperatives -Problems and prospects(with reference to Tamil Nadu).

UNIT- III COOPERATIVES IN THE SECONDARY SECTOR:

Constitution, structure and working Performance of milk, sugar, tea and handloom weaving cooperatives - their problems and prospects (with reference to Tamil Nadu).

UNIT –IV COOPERATIVES IN THE TERTIARY SECTOR:

Constitution, structure and working Performance of banking, marketing and Consumer Cooperatives –their problems and prospects. (with reference to Tamil Nadu)

UNIT- V ISSUES ON COOPERATIVE DEVELOPMENT:

Cooperative principles Vs practices, State partnership, leadership in Cooperatives, peoples participation, producer & company as alternative model (with reference to Tamil Nadu).

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on Issues on Cooperative Development

REFERENCES:

1. Dubhashi, P.R (1970), Principles and Philosophy of Cooperation, VAMNICOM, Pune.
2. Government of India (2009), Report of the High Powered Committee on Cooperatives.
3. Hajela T.N (2000), Principles, Problems and Practices of Cooperation, Konark Publishers, New Delhi.
4. Ian Mac Pherson (1995), Cooperative Principles for the 21st Century, ICA, Geneva.
5. Krishnasamy O.R and Kulandaiswamy, V (2000), Cooperation: Concept and Theory, Arudra Academy, Coimbatore.
6. Krishnasamy O.R. (1985), Fundamentals of Cooperation, S.Chand & Co., New Delhi.
7. Mathur B.S. (2000), Cooperation in India, Sahitya Bhavan Publishers, Agra.
8. Paul Lambert (1969), Studies in Social Philosophy of Cooperation, Cooperative Union Ltd., Manchester.
9. Plunkett Foundation (1996), The World of Cooperative Enterprises.
10. Puri, S.S. (1979), Ends and Means of Cooperation, NCUI, New Delhi.
11. Mrutyunjay Sarnagi et. al (2004) Six volumes, "Each for All-All for Each" – A Study of the Impact of Cooperative Movement in Tamil Nadu.

COURSE OUTCOMES: After the successful completion of the course, the students will be able to:

- Understand the Indian Economic Resources
- Analyse the Cooperatives in the Primary, secondary and tertiary sector
- Solve the problems and prospects in cooperatives
- Understand the Issues on Cooperative Development
- Understand the Structure and working Performance of a Cooperative .

Second Year

**CORECOURSE-VII
LEGAL FRAMEWORK FOR COOPERATIVES**

Semester-III

Code:

(Theory)

Credit: 5

COURSE OBJECTIVES:

- To know the Origin and development of Cooperative legislation
- To know the legislation of Tamil Nadu Cooperative Societies Act
- To understand the regulatory provisions relating to Cooperatives.
- To knowledge on legal provision for employees of cooperatives
- To study about the Indian contract Act and allied laws.

UNIT – I COOPERATIVE LEGAL FRAMEWORK:

(18 hours)

History of Cooperative Law in India – Cooperative Societies Act 1904 & 1912, Model Cooperative Societies Act 1991- Andhra Pradesh Mutually Aided Cooperative Societies Act 1995- Multi-State Cooperative Societies Act 2002-Constitutional Amendment Act 2011- TNCS Amendment Act 2013.

UNIT-II THE TAMIL NADU COOPERATIVE SOCIETIES ACT 1983 AND RULES 1988:

(18 hours)

Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and dis-qualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- Net Profit Distribution.

UNIT-III THE REGULATORY PROVISIONS RELATING TO COOPERATIVES:

(18 hours)

Audit , Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes – State Aid to Registered Cooperatives.

UNIT-IV THE PROVISIONS RELATING TO EMPLOYEES OF COOPERATIVES:

(18 hours)

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

UNIT – V MISCELLANEOUS ACT: CONSUMER PROTECTION ACT 1986:

(18 hours)

Rights of Consumers – Consumer Protection- Right to Information Act 2005: Rights to Information – Obligation of Public Authorities – Central Information Commissioner – Appeal and Penalties – Gratuity Act – Provident Fund Act.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on legal provision for employees of cooperatives

TEXT BOOK:

Tamil Nadu Cooperative Societies Act, 1983 & Rules 1988, Tamil Nadu Cooperative Union.

REFERENCE BOOKS:

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi 2006.
3. Kapoor N.D. and Rajni Abbi, General Laws and Procedures, Sultan Chand & Sons 2010.
4. Government of India, Consumer Protection Act 1986
5. Government of India, Right to Information Act 2005.

COURSE OUTCOMES :

- After learning the course, the students will be able to
- Enhance the knowledge on history of cooperative legislation
- Gain knowledge on registration procedure and management of cooperatives
- Know the regulatory provision of cooperatives
- Understand the provision relating to employees of cooperatives
- Apply cooperative and other law provisions

Second Year

**CORECOURSE-VII
COOPERATIVE MANAGEMENT AND
ADMINISTRATION
(Theory)**

Semester-III

Code:

Credit: 5

COURSE OBJECTIVES:

- To impart practical knowledge of the management and need of cooperative management.
- To know the present election procedures in cooperatives
- To gain the knowledge of administrative structure of cooperatives

UNIT-I : (15 Hours)

Cooperative Management: Concept, Objectives, Characteristics, Need and Unique features - Professionalization of Cooperative management –Need for Modern Management to Cooperatives -Factors for the effective Cooperative Management.

UNIT-II : (19 Hours)

Governance of Cooperatives: Uniqueness of Governance Structure – General Body – Board of Management – President – Board and Executive Relationship- Democratic Control – Comparison of Managements of Profit Businesses and Cooperative (Non- profit) Businesses

UNIT-III: (19 Hours)

Cooperative Administration: Administrative Set up of Cooperative Department: Registrar of Cooperative Societies – Functional Registrars: Powers, Duties and Responsibilities. Cooperative Audit Set- up: Powers, Duties and responsibilities of a Cooperative Auditor.

UNIT-IV: (19 Hours)

Criteria for Judging the Operational Efficiency of Co-operatives: Indicators of efficiency – Membership coverage, resource mobilization – Minimization of cost of capital – Maximization of return on investments – Capacity utilization – Inventory management – productivity and profitability – Management Audit – Social audit – Administrative Audit- Human Resource Audit.

UNIT-V : (18 Hours)

Systems Approach in Cooperatives: Meaning – Systems approach to Co-operative management, Management by Objectives (MBO) – Concept, Meaning, Importance, Characteristics of M.B.O – Management by objectives in cooperative organizations. Decision Making: Concept – New approaches to decision making – Decision tree – Contingency analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on administrative structure of cooperatives.

TEXT BOOKS:

1. Dr V.Kulandaiswamy, Text book of Cooperative Management. Arudra Academy Publishers, Coimbatore, 2010.
2. Nakkiran S., A.Treatise on Co-operative Management, Rainbow Publications, Coimbatore, 2010.

REFERENCE BOOKS:

1. Kamat, G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi . 1987.
2. Krishnaswamy, O.R., Cooperative Democracy in Action, Somaiya Publishing House, Mumbai, 1976.
3. Sah, A.K. Professional, Management for the Co-operatives, Vikas Publishing House, New Delhi. 1984.

COURSE OUTCOME:

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

- Describe the concept of cooperative management and professionalization of cooperative management
- Learn about the President, Vice-President and executives relationships.
- Sketch out administrative set up of cooperative and audit department.
- Analyze the operational efficiency of cooperatives.
- Compare the different system approaches in cooperatives.

Second Year

**CORECOURSE-X
COST AND MANAGEMENT ACCOUNTING
(Theory)**

Semester-III

Code:

Credit: 5

LEARNING OBJECTIVES:

To enable to students to understand the importance of cost concepts and how it contributes at the time of decision making to the decision makers.

UNIT-I COST ACCOUNTING:

Meaning, Objectives Importance and Scope – Comparison of Cost Accounts with Financial accounts and Management Accounts– Elements of cost – Cost Sheet.

UNIT-II MATERIALS:

Methods of pricing – FIFO, LIFO and Average cost methods (Simple Problems).

Methods of Costing: Job cost, Contract cost and Process Cost (Problems) and Accounting Standards.

UNIT-III MANAGEMENT ACCOUNTING:

Concept Objectives, Scope, Functions and Limitations – Difference between Management Accounting and Financial Accounting - Ratio Analysis.

UNIT-IV MARGINAL COSTING:

Break even analysis – cost volume profit analysis advantages and limitation of marginal costing – marginal costing absorption costing – Budget and Budgetary controls – Types of Budgets. (Production, Sales, Cash, Flexible budget – Problems)

UNIT-V ANALYSIS OF FINANCIAL STATEMENT:

Concept, Tools: Cash Flow and Fund flow Analysis: Concept, Calculating Procedure, Difference between and Fund Flow and Cash Flow Analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on types of budget.

NOTE: Question Paper shall cover 20% Theory and 80% Problems

REFERENCE BOOKS:

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

LEARNING OUTCOMES:

On Completion, the learners should thorough in costing methods, and ratio analysis.

Second Year

CORE CHOICE COURSE-III
1. RESEARCH METHODOLOGY
(Theory)

Semester-III

Code:

Credit: 4

LEARNING OBJECTIVES:

- To train the students to acquire a foundational understanding of conducting business research
- To impart a sound knowledge of sampling design, data collection methods and analysis of data
- To impart the best practice of report writing

UNIT- I INTRODUCTION TO RESEARCH:

Concept of Research, Social and Business Research-Objectives of Research – Significance-Types of Business Research – Steps in Business Research process -Identification of Research Problem– Literature survey – steps in literature review process –identification of Research Gap - Formulation of objectives and Hypothesis.

UNIT -II RESEARCH AND SAMPLE DESIGN:

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs -Probability and non-probability sampling techniques

UNIT -III DATA COLLECTION AND MEASUREMENT OF SCALES:

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

UNIT -IV PROCESSING AND ANALYSIS OF DATA:

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data – Application of Statistics in research: Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses- Mean Difference and relationship testing

UNIT -V INTERPRETATION AND REPORT WRITING:

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation –precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography Blooms Taxonomy as related to Commerce education.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Sampling design, data collection methods and analysis of data.

TEXT BOOKS:

1. Anusree, M., Mohapatra, S., and Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi
2. Kothari, C. 2018, Research Methodology Methods and Techniques. New Age International (P) Limited, Publishers, New Delhi
3. Kumar, R. 2017, Research Methodology - A Step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi

SUPPLEMENTARY READINGS:

1. Creswell, J. 2017, Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
3. Walliman, N. 2018, Research Methods - The basics. Routledge. New York
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi
5. Panneerselvam, R. 2018, Research Methodology, Prentice-Hall of India Private Limited. New Delhi

COURSE OUTCOMES:

After the successful completion of the course, the students will be able to:

- Describe the objectives and types of research
- Construct a good research design.
- Understand the significance and process of Business research
- Have an insight into the sampling techniques and develop sampling plan
- Analyze and interpret the data and write the research report

Second Year

CORE CHOICE COURSE-III
2. MIS AND COMPUTER APPLICATIONS

Semester-III

Code:

(Theory)

Credit: 4

COURSE OBJECTIVES: The objectives of the course are:

- To understand the concept of MIS
- To understand the importance of MIS in credit cooperatives
- To understand the uses of MIS in non-credit cooperatives
- To explain the uses of MS office applications in business
- To explore the recent developments in application of MIS in business

UNIT –I MANAGEMENT INFORMATION SYSTEM

Definition, importance, role of MIS in business– Information technology Vs information system-functional information system - DSS, TPS, ESS. System analysis and design overview, system development life cycle –designing MIS implementation and evaluation of MIS.

UNIT- II MIS IN CREDIT COOPERATIVES:

Coverage of Membership- Kisan Credit Card (KCC) Scheme-Crop-wise Loan Disbursement-Loans Issued for Crops Notified Under Crop Insurance Scheme- Medium and Long Term Loans Issued during the year according to categories of Borrowers- Demand Collection and Balance Statement -Period wise classification of over dues -Asset Classification and Provisioning Requirements -Action Taken Against Defaulting Borrowers - Stock Position – Cash Credit Limits with DCCB- Sanctions and Operations of Limits in respect of Non-Credit Activities -Details of Deposits Mobilised-Growth in Share Capital -Statement Showing Work Position -Progress Report -Statement for Internal Control– Set of Performance Indicators for PACS-Periodical/Annual Report – Business Ratios – Concise-Structure of Balance Sheet-Financial Ratios - Cash Flow Statement.

UNIT- III MIS IN NON-CREDIT COOPERATIVES:

Coverage of Membership – MIS in procurement of raw materials and processing – inventory Management – Cash Credit Limits with DCCB- Sanctions and Operations of Limits in respect of Non-Credit Activities - Details of Deposits Mobilised-Growth in Share Capital -Statement Showing Working Capital Position - Progress Report - Statement for Internal Control – Set of Performance Indicators - Periodical/Annual Report –Business Ratios – Concise-Structure of Balance Sheet-Financial Ratios - Cash Flow Statement.

UNIT -IV APPLICATION OF MS OFFICE IN COOPERATIVES:

Features and hands on practices of MSWord , MS Excel, MS Access, MS Power Point

UNIT -V RECENT DEVELOPMENTS IN IT FOR BUSINESS APPLICATIONS:

ERP, Cloud Computing,e-commerce.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on MS office applications in business

REFERENCES:

1. Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, (2007) Microsoft Office System: Step by Step,
2. Alexis leon and Mathew leon, (2011) Internet for everyone, 2/e, Vikas publication, New Delhi,.
3. Government of Tamil Nadu (2012), Cooperative Audit Manual, Department of Cooperation.
4. Krishnasamy O.R (1992), Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi.
5. Manickavasagam, P (1989), A Treatise on Cooperative Account Keeping, Rainbow Publications, Coimbatore.
6. Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi.

E-RESOURCES:

1. www.nabard.org

COURSE OUTCOMES:

Upon completion of the course the graduates would be able to:

- Describe the need for MIS in the business organisation
- Apply MIS in the credit cooperatives for decision making
- Apply MIS in the non-credit cooperatives for decision making
- Practice MS Office applications in cooperatives
- Explore the recent developments in IT for cooperatives.

Second Year

**ELECTIVE COURSE-III
1. BUSINESS ENVIRONMENT**

Semester-III

Code:

(Theory)

Credit: 3

COURSE OBJECTIVES:

The objectives of this course are:

- To understand the concept and the significance of internal and external business environment.
- To analyse the components of the economic environment of the business.
- To analyse the components of the political and legal environment of the business.
- To analyse the components of the socio cultural environment of the business.
- To understand and analyse the global environment of the business and institutions and policies constituting the global environment.

UNIT- I BUSINESS ENVIRONMENT:

Concept, significance and nature of business environment - Elements of environment: Internal and external – Organisational Assessment PESTLE, SWOT - Environmental Scanning and Analysis and Forecasting

UNIT- II ECONOMIC ENVIRONMENT:

Economic System-economic planning in India: fiscal policy, monetary policy, EXIM Policy. Public, private and cooperative sectors and economic development: economic reforms, LPG – features, merits and limitations– special economic zones and industrial and economic development

UNIT -III POLITICAL AND LEGAL ENVIRONMENT:

Government and business: MRTP Act, Competition Act 2002, FEMA - licensing policy and Regulatory bodies: SEBI, TRAI, IRDA, Industrial Policy of India and amendments: MSME: reservation of Industries for small scale units.

UNIT -IV SOCIO-CULTURAL ENVIRONMENT:

Business and Society- Social Responsibility of Business: Business and Culture- Elements of Culture-Corporate Governance- Business Ethics- Concept, Nature, importance and Principles.

UNIT- V TECHNOLOGICAL AND GLOBAL ENVIRONMENT:

Meaning, features, impact of technology on business management of technology MNC-Foreign Investment in India- International Economic Institutions: WTO, World Bank, IMF: Foreign Trade Policies.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on types of environment.

REFERENCES:

1. Aswathappa: K.(2016). Business Environment, Himalaya Publishing House, Delhi.
2. Fernando, A.C. (2011). Business Environment; Pearson Education, Dorling Kindersley, New Delhi
3. Sheeba Julius and Arul Edison. I. (2016). Business Environment, Charulatha Publications, Chennai.
4. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
5. Paul, Justin (2010). Business Environment: Text and Cases, McGraw Hill Education, New Delhi.
6. Ravindra Saini (2010). Business Environment, Global Vision Publishing House, New Delhi.
7. Saleem, Shaikh (2015). Business Environment: Pearson Education Dorling Kindersley, New Delhi.

E-RESOURCES:

1. [www.http://epgp.inflibnet.ac.in/e-pgpathshala](http://epgp.inflibnet.ac.in/e-pgpathshala)
2. www.swayam.gov.in
3. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
4. <https://ncert.nic.in/textbook/pdf/lebs103.pdf>
5. <http://www.mgcub.ac.in/pdf/material/202004030023548064508d80.pdf>
6. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_MGT401_BUSINESS_ENVIRONMENT.pdf

COURSE OUTCOMES:

Upon completion of the course, the graduates would be able to:

- Explain the significance and the factors constituting the internal and
- External business environment
- Assess the economic environment of the business
- Explain the political and legal environment of the business.
- Examine the socio – cultural environment of the business
- Analyse the economic and trade policies and the institutions influencing
- The global business environment.

Second Year

ELECTIVE COURSE-III
2. RETAIL MANAGEMENT

Semester-III

Code:

(Theory)

Credit: 3

OBJECTIVE:

- To gain an in-depth knowledge about Retail Management and strategies employed.

UNIT -I:

Retailing : Definition –Concept - Characteristics –Traditional and non- Traditional retailing – Applications of information technology in retail management - E – Retailing.

UNIT –II:

Global trend in retailing : Indian retail industry –Drivers to the growth of retail –Macro and micro environmental influences –Creativity in retailing -Emerging trends and challenges - FDI in retailing - Rural retailing.

UNIT – III:

Retail formats : types –Choice of location –Store layout and designs – Positioning of retail shops –Retail store image –Retail service quality Management -Retail Administration: Store Management, HRM, Information systems.

UNIT –IV:

Merchandise management : Service retailing Vs. Product retailing –Retail branding - Pricing for retail –Promotion –Supply chain and logistics - handling returns –Retail marketing strategies -Retail Communications - Mall Management

UNIT –V:

Shopping process : Influences of shoppers' attitude, perception, personality and life style in retail shopping behaviour –Handling complaints –Delivering value to retail shoppers - CRM in retailing –Retail research

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on merchandise management.

REFERENCES:

1. Barry Berman, Joel.R.Evans, "Retail Management –A Strategic Approach," Prentice Hall, New York.
2. James R. Ogden, Denise J. Ogden, "Integrated Retail Management," Biztantra Publisher, New Delhi.

3. SwapanaPradhan ,” Retailing Management, Text & Cases,” Tata McGraw Hill Publications, New Delhi.
4. ”Retail Management - A Strategic Approach “,Barry Berman andJoel.R.Evans, Prentice Hall of India.
5. Integrated Retail Management” - James R. Ogden and Denise J. Ogden – Biztantra Publisher, New Delhi.

COURSE OUTCOMES:

Upon completion of the course the graduates would be able to:

- Understand the concepts of retailing
- To analyze the concepts of global trend in retailing
- To gain Knowledge on retail formats.
- To understand about the merchandise management
- To gain knowledge on shopping process.

Second Year

**NON MAJOR ELECTIVE COURSE-II
CORPORATE SOCIAL RESPONSIBILITIES
AND COOPERATIVES
(Theory)**

Semester-III

Code:

Credit:2

COURSE OBJECTIVES:

- To enable the students to understand the meaning and concept of Corporate Social responsibility
- To enable the students to understand the preparation of Customer Relationship Reports
- To impart the students to gain knowledge on principles and practice of CSR in Indian context

UNIT -I MEANING OF CORPORATE SOCIAL RESPONSIBILITY (CSR):

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

UNIT –II CSR POLICY UNDER SEC. 135 OF THE COMPANIES ACT 2013:

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013.

UNIT- III CSR ACTIVITIES:

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects .

UNIT –IV EVALUATION OF CSR ACTIVITIES:

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

UNIT –V AUDIT AND STANDARDS CSR:

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on CSR policy

TEXT BOOKS:

1. Sanjay K. Agarwal 2017, Corporate Social Responsibility in India Sage Publications New Delhi.
2. Nancy Lee and Philip Kotler 2017, Corporate social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA

REFERENCES:

1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility Springer Science and Business Media, USA
2. Christopher 2018, Sustainable Value: How the world's leading companies doing well by doing good Stanford University Press, USA
3. Ilango D and R. Durga 2018, Corporate Governance – An Insight, The United Publishers, Mangalore

COURSE OUTCOMES:

After the successful completion of the course, the students will be able to:

- Gain all essential and fundamental knowledge on the principles and Practices of CSR in India.
- Enhance the skill of implementation of CSR in their own enterprises as and when required
- Enhance the skill of implementation of CSR in their own enterprises as and when required
- Augment the skill to bring up their start-ups.
- Evaluate CSR activities
- Tackle various issues relating to CSR audit.

Second Year

CORE COURSE-X

Semester-IV

COOPERATIVE ACCOUNTS AND AUDIT

Code:

(Theory)

Credit:5

COURSE OBJECTIVES:

- To disseminate double entry system of account keeping
- To impart knowledge on preparing daybook
- To enable the students for preparing trial balance and final accounts

UNIT -I EVOLUTION OF COOPERATIVE ACCOUNT KEEPING: (15 Hrs)

Fundamentals of Cooperative Account keeping – difference between Cooperative account keeping and Double entry system: Journal, Ledger and Trial Balance – Single entry system.

UNIT -II DAY BOOK: (15 Hrs)

Different types – Improved system of Day Book (Problems) – Difference between Day Book and Cash Book.

UNIT -III LEDGER: GENERAL LEDGER: (15 Hrs)

Different types of ledgers kept by different Cooperatives – Postings from Day Book into Ledgers – Reconciliation of Special Ledger with General Ledger – Preparation of statement of Receipts and Payments – Difference between the Statement of Receipts and Payments and Trial Balance.

UNIT- IV FINAL ACCOUNT: (15 Hrs)

(Problem) Preparation of Trading, Profit and Loss Account and Balance Sheet – Book Profit Vs Net divisible Profit – Distribution of Profit – Provisions of the Act and By-Laws- Branch Account: Concept, Kinds of Branch,– Branch Control: Meaning, Methods.

UNIT-V COMMON ACCOUNTING SYSTEM (CAS): (15 Hrs)

Introduction – Components - Steps for Preparation of Financial Statement of PACS: Trial Balance, Trading Account, Profit & Loss Account and Appropriation of Profit, Balance Sheet – Heads of Account in General Ledger – Books of Accounts.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/MT Credit Structure)

TEXT BOOKS:

1. Krishnaswami O.R Co-operative Account Keeping Oxford and IBH Publishing Co Ltd, 1995.
2. Mainckavasagam P. A Treatise on Co-operative Account Keeping, Coimbatore: Rainbow Publications, 1989

REFERENCE BOOKS:

1. R.N. Vivekanandar &S.Gangadevi, Principles of Accountancy, Rudhra Books Publishing Books

COURSE OUTCOME:

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

- Gain knowledge on Fundamentals of Cooperative Account keepingand Double entry system
- Prepare different types of Day Book and Cash Book.
- Know different types of ledgers kept by different Cooperatives
- Apply accounting principles in preparation of final accounts.
- Prepare financial statements

Second Year

**CORE COURSE-XI
COOPERATIVE TRAINING**

Semester-IV

Code:

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Credit:5

COURSE OBJECTIVES: The objectives of this course are:

- To have field experience on the functioning of different types of cooperatives
- To have knowledge on the practices, problems in various types of cooperatives at different levels.

COURSE OUTCOMES:

Upon completion of the course the graduates would be able to:

- Explain the functions of the district, state and national level cooperative institutions
- Explain governance and management of the district, state and national level cooperative institutions
- Analyse and report the roles, functions and governance of the district, state and national level cooperative institutions
- Analyse the vertical linkages among the cooperatives
- Analyse the networking among the cooperatives

METHODOLOGY:

The Cooperative Training will be visits to and observation study of various types of cooperatives at District, Apex and National level as per the illustrative list given below. The Training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for Cooperative Training. At the end of the training students should submit the record to the course teacher in charge.

DISTRICT LEVEL:

- 1) Primary level cooperatives in different sectors
- 2) District Central Cooperative Bank, Ltd
- 3) District Consumer Cooperative Whole Sale Stores Ltd.
- 4) District Cooperative Milk Producers Union Ltd
- 5) District Cooperative Union
- 6) Circle DR Office / JR Office
- 7) Urban Cooperative Bank
- 8) Agro-processing Units: Cooperative Sugar / Spinning Mills

APEX LEVEL:

- 1) State Apex Cooperative Bank, Ltd
- 2) State Cooperative Agricultural and Rural Development Bank, Ltd.
- 3) State Cooperative Housing Federation. Ltd.
- 4) State Cooperative Union
- 5) State Cooperative Marketing Federation Ltd.
- 6) Handloom Weavers Cooperative Society Ltd,
- 7) State Urban Cooperative Bank Federation Ltd
- 8) State Cooperative Sugar Federation Ltd
- 9) NCDC, NAFED, IFFCO, KRIBHCO Head Office/ Regional office,
- 10) Industrial Cooperative Bank and any other State level federations

NATIONAL LEVEL:

- 1) Office / Branches of various National Level Cooperative Institutions Functioning at the State Headquarters / National Headquarters

EVALUATION:

The Cooperative Training records will be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HOD of Cooperation under intimation to the Controller of Examinations. The team evaluating the record has to conduct the Viva-Voce Examination.

The weightage of marks for Record will be:

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

Second Year

**ENTREPRENEURSHIP/
INDUSTRY BASED COURSE
ENTREPRENEURSHIP DEVELOPMENT**

Semester-IV

Code:

(Theory)

Credit:5

COURSE OBJECTIVE: The objectives of this course are:

- To understand the concept and the process of entrepreneurship development
- To understand the concept and the process of rural and social entrepreneurship
- To understand the role of promotional agencies in promoting entrepreneurship
- To understand the concept of family business and capability improvement strategies
- To prepare a model business plan

UNIT -I ENTREPRENEURSHIP:

Definition, Characteristics and Function of Entrepreneur- Types of Entrepreneurs- Entrepreneurship Competencies - Need for Training and Development-Phases of EDP- Self-employment Training Institutes.

UNIT -II RURAL ENTREPRENEURSHIP:

MSME Policies - Make-In India - Start-Up India - Stand- Up India. Social Entrepreneurship: Social enterprises -need - types - characteristics and benefits of social enterprises

UNIT- III INSTITUTIONS SUPPORTING ENTREPRENEURS:

Schemes and programmes of SIDBI - NABARD - KVIC- DIC for the promotion of entrepreneurs - Latest Industrial Policy of Government of India.

UNIT -IV FAMILY BUSINESS:

Importance of family business - Types - Succession in family business - Pitfalls of the family business - strategies for improving the capability of family business - improving family business performance.

UNIT -V BUSINESS PLAN FORMULATION PROCESS:

Meaning of business plan - Business plan process - Advantages of business planning - Preparing a model Business Plan for starting a new venture.

UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment only)

Assignments on process of rural and social entrepreneurship

REFERENCES:

1. E.Gordon K.Natarajan (2017), **Entrepreneurship Development**, Himalaya Publication House, Mumbai
2. Tendon, C: **Environment and Entrepreneur**; Cliugh Publications, Allahabad.
3. Siner A David: **Entrepreneurial Megabuks**; John Wiley and Sons, New York.
4. Srivastava S. B: **A Practical Guide to Industrial Entrepreneurs**; Sultan Chand and Sons, New Delhi.
5. Prasanna Chandra: **Protect Preparation, Appraisal, Implementation**; Tata McGrawHill. New Delhi.
6. Paudey I.M: **Venture Capital - The Indian Experience**; Prentice Hall of India. New Delhi
7. Holt: **Entrepreneurship-New Venture Creation**; Prentice Hall of India. New Delhi.

E-RESOURCES:

- 1) <http://epgp.inflibnet.ac.in>,
- 2) <http://www.ediindia.org>
- 3) <http://www.wentels.com>
- 4) <https://www.youtube.com>

COURSE OUTCOME:

Upon completion of the course the graduates would be able to:

- Gain knowledge on the concepts of entrepreneurship
- Practice the various steps in the promotion of entrepreneurship
- Recognize and utilize the sources of business ideas and conduct
- Feasibility studies
- Find out the sources of resources for entrepreneurship
- Apply the process of setting up of a business uni

Second Year

PROJECT

Semester-IV

Code:

Credit: 5

Each candidate shall be required to take up a Project Work and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the student in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT /EVALUATION /VIVA-VOCE:

1. PROJECT REPORT EVALUATION (Both Internal & External):

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. VIVA-VOCE / INTERNAL& EXTERNAL - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate shall be declared to have passed in the Project work if he/she gets not less than 40% in each of the Project Report and Viva-voce but not less than 50% in the aggregate of both the marks for Project Report and Viva-voce.

A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Second Year

**VALUE ADDED COURSE-II
MANAGEMENT OF FAMILY BUSINESS**

Semester-IV

Code:

Theory

Credit:2*

COURSE OBJECTIVE: The objective of this course is:

- To understand the types of family business and its management in respect of finance, production, marketing and human resources.

UNIT- I FAMILY BUSINESS:

Meaning, Definition, Objectives, Scope, and Importance – Nature of Family Business Management – Types and characteristics of Family Business – Governance in the Family Business- Prevalence of Family Businesses in different economic systems.

UNIT -II SOURCES OF FUNDS:

Mobilisation and accumulation of Capital fund, Working Capital Management.

UNIT –III MANAGEMENT OF FAMILY BUSINESS:

Salient features of Production process and Marketing of products by the family business
Human Resource Management in Family Business: Human Resource Management Practices in Family Business.

UNIT -IV EMERGING TRENDS IN FAMILY BUSINESS:

Government Schemes and support to family business - Start-ups, Special Economic Zones, e-business, - contribution of family business to economic growth and development

UNIT -V CASE STUDIES ON FAMILY BUSINESS:

Managing Growth and other Challenges that Arise in an Entrepreneurial Venture - Challenges in Family Business.

UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment only) :

Assignments on types of family business and its management.

REFERENCES:

1. Dr. Asthana, Dr. Sahal, Business Organization and Management.
2. C. Gupta and V. K. Kapoor, Business and Form of Organization
3. S A Krishnan Take Charge of Your Family Business
4. J.E.Freund, Mathematical Statistics
5. William H Branson, Macroeconomic Theory and Policy

6. Ernesto J. Poza, Mary S. Daugherty, Family Business, 4e, Cengage Learning, 2015.
7. Frank Hoy, Pramodita Sharma, Entrepreneurial Family Firms, Prentice Hall, 2010
8. Sudipt Dutta, Family Business in India, Sage Publications, 1997.
9. Laura Hougaz, Entrepreneurs in Family Business Dynasties: Stories of Italian-Australian Family Businesses over 100 years, Springer, 2015.
10. John L. Ward, Keeping the Family Business Healthy: How to Plan for Continuing Growth, Profitability and Family Leadership, Palgrave Macmillan, 2011.
11. M. Nordqvist, T. Zellweger, Transgenerational Entrepreneurship: Exploring Growth and Performance in Family Firms across Generations, Edward and Elgar Publishing Limited, 2010
12. Baron, Josh & Lichenauer, Rob: The 5 Models of Family Business Ownership.

ONLINE RESOURCE:

1. To Have and to Hold, Family Companies, The Economist. Link:
<http://www.economist.com/news/special-report/21648171-far-declining-family-firms-will-remain-important-feature-global-capitalism>
2. The Economist, November 1, 2014 “Business in the Blood”, Link:
<http://www.economist.com/news/business/21629385-companies-controlled-founding-families-remain-surprisingly-important-and-look-set-stay>

COURSE OUTCOME: Upon completion of the course the graduates would be able to:

- Understand the scope and objectives of family business
- Explain the sources of funds and working capital management practices
- Describe the salient features of production, marketing and human resource
- Functions in family business
- Explain the emerging trends in family business
- Build cases and analyse family business
