



BHARATHIDASAN UNIVERSITY TIRUCHIRAPPALLI-620024.

M.COM. COOPERATIVE MANAGEMENT

**CHOICEBASEDCREDITSYSTEM-LEARNINIGOUTCOMESBASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted form the academic year 2026-2027onwards)

Sem.	Name of the Courses	Title of Course	Ins. Hrs.	Credit	Exam Hrs.	Marks		Total
						Int.	Ext.	
I	Core Course-1(CC- 1)	Cooperation: Theory and Practice	6	4	3	30	70	100
	Core Course-2 (CC- 2)	Managerial Economics	6	4	3	30	70	100
	Core Course-3(CC- 3)	Cooperative credit and Banking	6	4	3	30	70	100
	Discipline Centric Elective Course -1 (DCEC- 1)	Marketing Management (Or) Retail Management	5	4	3	30	70	100
	Generic Elective Course-1 (GEC-1)	Rural Development (Or) Enterprise resources planning	5	3	3	30	70	100
	Skill Enhancement Course-1 (SEC-1)	International Financial Management	2	2	3	30	70	100
	Value Added Course-1 (VAC-1)*	Computerized Accounting (Theory)	-	2*	3	30	70	100*
	Total		30	21				600
II	Core Course- 4(CC- 4)	Non-Credit Cooperatives	6	4	3	30	70	100
	Core Course-5(CC- 5)	Advanced Financial Accounting	6	4	3	30	70	100
	Core Practical -6(CP- 6)	Cooperative Training: Institutional Visit	6	4	4	40	60	100
	Discipline Centric Elective Course –2 (DCEC-2)	Cooperative Law and Allied Laws (Or)organization behavior	4	4	3	30	70	100
	Generic Elective Course-2 (GEC-2)	Insurance and Risk Management (or) Brand Management	4	3	3	30	70	100
	Skill Enhancement course-2 (SEC-2)	Investment Management	2	2	3	30	70	100
	NonMajorElectiveCourse-1 (NMEC- 1)	One Course from Outside Department	2	2	3	30	70	100
	Total		30	23				700
Summer Internship/Industrial Activity during the Summer Vacation after 1st Year								

III	Core Course-7 (CC- 7)	Cost and Management Accounting	6	4	3	30	70	100
	Core Course-8(CC- 8)	Research Methodology	6	4	3	30	70	100
	Core Practical –9(CP- 9)	Computer Applications in Business	6	4	4	40	60	100
	Discipline Centric Elective Course -3 (DCEC-3)	Cooperative Accounts & Audit (or) Business Environment	5	4	3	30	70	100
	Generic Elective Course-3 (GEC-3)	Business Statistical Methods (Or) Introduction to Marketing	5	3	3	30	70	100
	Non-Major Elective Course-2 (NMEC- 2)	One Course from Outside Department	2	2	3	30	70	100
	Internship/Industrial Activity @	Internship/Industrial Activity	--	2	--	20	80	100
	Total		30	23				700
IV	Core Course–X(CC- 10)	Advanced Cooperative Management	6	4	3	30	70	100
	Core Course-XI(CC-11)	Corporate and Economic Laws	6	4	3	30	70	100
	Core Course-XII(CC-12)	International Business	6	4	3	30	70	100
	Discipline Centric Elective Course -4 (DCEC-4)	Cooperation in Foreign Countries (or) Digital Marketing	4	4	3	30	70	100
	Entrepreneurship/Industry Based Course @	Human Resource Management	3	3	3	30	70	100
	Project@	Project	5	5	--	20	80	100
	ValueAddedCourse–2 (VAC-2)*	Export Documentation	-	2*	3	30	70	100*
	Total		30	24				600
	Grand Total		120	91				2600

LIST OF DISCIPLINE CENTRIC ELECTIVE COURSE

Discipline Centric Elective Course - 1 (DCEC - 1)	
1.	Marketing Management
2.	Retail Management
Discipline Centric Elective Course - 2 (DCEC - 2)	
1.	Cooperative Law and Allied Laws
2.	Organization Behaviour
Discipline Centric Elective Course - 3 (DCEC - 3)	
1.	Cooperative Accounts & Audit
2.	Business Environment
Discipline Centric Elective Course - 4 (DCEC - 4)	
1.	Cooperation in foreign countries
2.	Digital Marketing

LIST OF GENERIC ELECTIVE COURSE (GEC)

GENERIC ELECTIVE COURSE - 1 (GEC - 1)	
1. A	Rural Development
2. B	Enterprise resources planning
GENERIC ELECTIVE COURSE - 2 (GEC - 2)	
1. A	Human resource management
2. B	Brand Management
GENERIC ELECTIVE COURSE - 3 (GEC - 3)	
1. A	Business Statistical Methods
2. B	Introduction to Marketing

NON MAJOR ELECTIVE COURSE (NMEC-1&2) (For Other Department Students)	
1.	Management Information System
2.	Advertising Management

SUMMARY OF CURRICULUM STRUCTURE OF PGPROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	Total Credits	Marks
1.	Core Courses / Practical	12	48	1200
2.	Discipline Centric Elective Course	4	16	400
3.	Generic Elective Course	3	9	300
4.	Industry / Entrepreneurship@	1	3	100
5.	Summer Internship/ Industrial Activity @	1	2	100
6.	Project@	1	5	100
7.	Non-Major Elective Courses	2	4	200
8.	Skill Enhancement Course	2	4	200
	Total	26	91	2600
	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								
@	Summer Internship will be carried out during the summer vacation after the First year. Viva Voce will be conducted by the college and Marks shall be sent to the University and the same will be included in the 3rd semester Mark Statement. Summer Internship / Industrial Activity & Project Scheme of Evaluation: <table border="1"> <tr> <th>Description</th><th>Marks</th></tr> <tr> <td>Report</td><td>80</td></tr> <tr> <td>Viva</td><td>20</td></tr> <tr> <td>Total</td><td>100</td></tr> </table>	Description	Marks	Report	80	Viva	20	Total	100
Description	Marks								
Report	80								
Viva	20								
Total	100								

FIRST YEAR	CORE COURSE-I COOPERATION THEORY AND PRACTICE	SEMESTER -I
CODE	THEORY	CREDIT -4

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

Mapping of Cos with POs & PSOs:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	3	2	2	2	1
CO2	3	3	2	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3)**

***M-Medium (2)**

***L-Low (1)**

FIRST YEAR	CORE COURSE-II MANAGERIAL ECONOMICS	SEMESTER -I
CODE	THEORY	CREDIT -4

COURSE OBJECTIVES:

- 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:

- 1) Explain the concept of managerial economics
- 2) Describe the concept and importance of cost
- 3) Analyse the concept of price.
- 4) Explain the profit concepts
- 5) To understand the business policies

Mapping of Cos with POs & PSOs:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	3	2	2	1	1
CO2	3	3	3	2	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	2	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	CORE COURSE-III COOPERATIVE CREDIT AND BANKING	SEMESTER -I
CODE	THEORY	CREDIT -4

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. their 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:

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

Mapping of Cos with POs & PSOs:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	2	3	3	2	2	1
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	DISCIPLINE CENTIC ELECTIVE COURSE-I MARKETING MANAGEMENT	SEMESTER -I
CODE	THEORY	CREDIT -4

COURSE 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. GuptaC.B.&Dr.RajanNair.N Marketing Management, SulthanChand &Sons Publishers, 2008,10thEdition

REFERENCE BOOK

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:

1. Analyse the marketing functions.
2. To understand the consumer behavior
3. To understand the concept of marketing mix.
4. To gain knowledge on marketing research.
5. To understand the scope of marketing management

Mapping of Cos with POs & PSOs:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	2	2	2	2
CO2	3	3	3	2	3	3	3	2	2	2
CO3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	DISCIPLINE CENTRIC ELECTIVE COURSE-I RETAIL MANAGEMENT	SEMESTER -I
CODE	THEORY	CREDIT - 4

COURSE OBJECTIVES

- 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. 49
3. SwapanaPradhan , " Retailing Management, Text & Cases," Tata McGraw Hill Publications, New Delhi.
4. "Retail Management - A Strategic Approach ", Barry Berman and Joel.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:

1. Understand the concepts of retailing
2. To analyze the concepts of global trend in retailing
3. To gain Knowledge on retail formats.
4. To understand about the merchandise management
5. To gain knowledge on shopping pro

Mapping of Cos with POs & PSOs:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	2	2	2	2
CO2	3	3	3	2	3	3	3	2	2	2
CO3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	GENERIC ELECTIVE COURSE-I RURAL DEVELOPMENT	SEMESTER -I
CODE	THEORY	CREDIT - 3

COURSE 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:

1. Understand the concept of Rural Development.
2. Understand the concept of Theories of Development.
3. Analyse the Resources Centered Issues.
4. Analyse the Rural Development Programmes.
5. Understand the Rural Development Administration.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	2	2	2	2
CO2	3	3	3	2	3	3	3	2	2	3
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	GENERIC ELECTIVE COURSE-I ENTERPRISE RESOURCE PLANNING	SEMESTER -I
CODE	THEORY	CREDIT - 3

LEARNING OBJECTIVES

- LO1 To learn the history and growth of ERP
- LO2 To understand the risks involved while using ERP
- LO3 To gain knowledge on the various ERP technologies
- LO4 To learn the dynamics of ERP marketplace
- LO5 To choose appropriate ERP solutions or packages.

UNIT –I Enterprise an Overview:

Business Functions and Business Processes –Integrated Management Information – Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths - A Brief History of ERP – Reasons for the Growth of ERP Market - Advantages of ERP.

UNIT –II Risk of ERP:

People Issues - Process Risks - Technological Risks -Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time – Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

UNIT-III ERP and Related Technologies:

Business Process Reengineering (BPR) – Business Intelligence (BI) - Business Analytics (BA) – Data Warehousing- Data Mining - On – Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) – Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security -Computer Security - Crime and Security.

UNIT -IV ERP Market Place and Market Place Dynamics:

Market Overview - ERP Market Tiers. Market Place Dynamics - Industry - Wise ERP Market Share - ERP: The Indian Scenario. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications.

UNIT-V ERP Implementation:

Benefits of Implementing ERP – Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP

Packages: Make or Buy.

COURSE OUTCOM:

1. Recall the history and growth of ERP
2. Appraise the risks involved while using ERP
3. Select from among various ERP technologies
4. Analyse the dynamics of ERP marketplace
5. Distinguish and choose appropriate ERP solutions or
6. Packages

TEXTBOOKS

1. Alexis Leon (2018), “Enterprise Resource Planning”, 2nd edition, Tata McGraw-Hill, Noida.
2. Jagan Nathan Vaman (2018), “ERP in Practice”, Tata McGraw-Hill, Noida.
3. Mahadeo Jaiswal and Ganesh Vanapalli (2019), “ERP”, Macmillan India, Noida.
4. Alexis Leon – Enterprise Resource Planning_ Tata McGraw-Hill, 3rd Edition
5. Mary Sumner – Enterprise Resource Planning Pearson, 2nd Edition

REFERENCE BOOKS

1. Rahul V. Altekhar – Enterprise Resource Planning: Theory and Practice_
2. K. Bajaj & Debjani Nag – E-Business and ERP - Tata McGraw-Hill
3. Luvai F. Motiwalla & Jeffrey Thompson – Enterprise Systems for Management
4. Vinod Kumar Garg & N K Venkitakrishnan – ERP Concepts and Practice

WEB RESOURCES

1. https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf
2. https://mrcet.com/downloads/digital_notes/CSE/III%20Year/ERP%20Digital%20notes.pdf
3. https://mrcet.com/downloads/digital_notes/ME/III%20Year/ERP%20Complete%20Digital%20notes.pdf

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	2	3	3	2	2	2
CO2	3	3	3	2	2	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	SKILL ENHANCEMENT COURSE-I INTERNATIONAL FINANCIAL MANAGEMENT	SEMESTER -I
CODE	THEORY	CREDIT - 2

COURSE OBJECTIVES:

- Provides the concepts and structure of International Financial .
- Provides the details of sources of international finance
- Provides the strategies to tackle the risk in forex market.
- Get an insight into the instruments traded in the international financial markets and financing international trade.

UNIT- I Foundations of International Financial Management

Foundations of International Financial Management Introduction, From International Economics to International Financial management, Domestic Vs international financial management- foreign exchange .

UNIT- II Scope of International Financial Management:

Scope of International Financial Management, Need for International Financial management- Globalization of World Economy- Multinational Corporations International Monetary system.

UNIT- III Foreign Exchange Market Functions

. Foreign Exchange Market- structure of foreign Exchange Market Transactions the Foreign Exchange market- Foreign Exchange Rates and Quotations computation of outright rates, cross rates, Arbitrage.

UNIT- IV market- Money market

market- Money market, Futures Market and options. Measuring Economic Exposure- Determinants of Economic Exposure Managing Economic Exposure Translation or Accounting exposure: Methods of Translation Current/ Non Current, Monetary/ Non Monetary, Temporal and all current method.

: UNIT- V International Cash Management

International Cash Management Need for International Cash Management, Cash flow analysis from subsidiary perspective- Bilateral netting of internal and external cash flows-

UNIT - VI : Financial Markets and Instruments

Financial Markets and Instruments International Capital Market – Instruments Traded,
International Money Market and Instruments Trade
International Trade Finance The Trade relationship , benefits of system,

REFERENCE BOOKS:

1. Eun CS and Resnick BG (2017), International financial management, Tata McGrawhill Education (India) Pvt Ltd
2. Madura Jeff (2015), International Financial Management 12th Edition, Cengage Learning
Eiteman David K., Stonehill Arthur I. , Moffett Michael H. (2018) Multinational Business Finance, 14th Edition Pearson publication.
3. Madura Jeff (2010), International Corporate Finance, 10th Edition Cengage Learning.
Apte Prakash G., (2018) International Finance, Tata McGrawhill Education (India) Pvt Ltd.
Sharan Y. International Financial Management, PHI.
4. Dun and Broad Street, Foreign Exchange Market, Tata McGrawhill Education (India) Pvt Ltd.
5. Levi Maurice, International Finance, Routledge Publication.
6. Shapiro C. Alan, (2010) Multi National Financial Management, 9 th edition, Wiley India Pvt Ltd.
7. Shapiro C. Alan and Moles Peter, (2016) International Financial Management, Wiley India Pvt Ltd.
8. Jacques Laurent L. (2014): International Corporate Finance, John Wiley and Sons, Inc., New Jersey.

OUTCOME OF THE COURSE:

1. Understand the global financial environment and International Flow of funds.
2. Interpret the operation of financial market and exchange rate determination.
3. Recognize foreign exchange risk management.
4. Assess the various factors and methods to evaluate the country risk in the context of FDI.
5. Address the special issues involved in multinational capital budgeting and cash management.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

*S-Strong (3) *M-Medium (2) *L-Low (1)

FIRST YEAR	VALUE ADDED COURSE-I COMPUTERIZED ACCOUNTING	SEMESTER -I
CODE	THEORY	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. Datey V.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, Aadhy Prakashan, Allahabad.

WEB REFERENCE

1. <https://www.youtube.com/channel/UCrm2De89HWougYEEedXSDB1w>

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

1. Create company, vouchers and ledgers in accounting software
2. Prepare financial statements using accounting software
3. Prepare fund flow, cash flow statements
4. Prepare budgets using accounting software
5. Apply computerised accounting system for VAT and GST calculations and filing.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	1	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	2	3	3	3	3	3	2
CO3	3	3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	2	3	2	2	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	18	18	17	13	16	16	17	17	18	17	16	16
AVERAGE	3.00	3.00	2.83	2.17	2.67	2.67	2.83	2.83	3.00	2.83	2.67	2.67

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	CORE COURSE-IV NON-CREDIT COOPERATIVES	SEMESTER -II
CODE	THEORY	CREDIT - 4

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: CLASSIFICATION OF COOPERATIVES

Credit and Non-Credit cooperatives Type of Cooperatives, Structure and Functions – Credit Cooperatives, Cooperative Marketing, Cooperative Processing, Consumer Cooperatives, Dairy Cooperatives, Farming Cooperatives, Fishery Cooperatives,

UNIT II: OTHER FORMS OF SERVICE COOPERATIVES

Fertilizer Cooperatives, Labour Cooperatives, Tribal Cooperatives, Handloom & Industrial Cooperatives, Housing Cooperatives Service Cooperatives-Hotel Cooperatives, Hospital Cooperatives, Educational Cooperatives, Tourism Cooperatives Other forms of Cooperative –

UNIT III: INSTITUTIONAL SUPPORT AND ROLE OF FEDERATION IN PROMOTING COOPERATIVES

Stakeholders involved Cooperatives, SFAC (Small Farmer Agri. Business Consortium), R B I , NABARD, N C D C , N D D B , RCS, CRCS, Central and State Ministry of Cooperation, Policy Environment for Cooperatives. State Cooperative Federations, National Level Cooperative Federations

UNIT I V: INTERNATIONAL COOPERATIVE MOVEMENT & INSTITUTIONS

Cooperation in Foreign Countries-UK. Germany, Japan, Denmark International Cooperative Alliance –Functions - International Sectoral Organisations – Agriculture Fisheries, Industry, Crafts and Services, banking, Insurance, Retail, Housing and Health Care. (in Brief) - International labour Organisation and Cooperatives - Food and Agricultural Organisation –

UNIT V: FUNDAMENTALS OF COLLECTIVES

Basics of Collectives - Collectives – meaning, forms of collectives – Cooperatives, SHGs, FPOs/ FPCs, JLGs, Farmers Clubs, Scope and importance of collectives, etc. Why collectives fail or thrive? Successful and Failure cases on Cooperatives, SHGs, FPOs Role of federal collectives, Issues and Challenges, Credit Cooperatives and Financial Inclusion, Producers Cooperatives and Agri-Rural Development SHGs and Women

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.

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:

1. Understand the fundamentals of evolution of cooperative movement in India.
2. Understand the concepts of cooperative development under five year plans.
3. Analyse the History of Credit Cooperatives in .
4. Analyse the Origin and development of Consumer Cooperatives in
5. Understand Evolution of Cooperative Movement.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	CORE COURSE - V	SEMESTER -II
	ADVANCED FINANCIAL ACCOUNTING	
CODE	THEORY	CREDIT - 4

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
Supplementary Readings:
4. Charumathi, B. Vinayakam N.2015, Financial Accounting, S. Chand and Sons Publishers, New Delhi.
5. Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi.
6. Jawahar Lal and Seema Srivastava,2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
7. Pillai R.S.Bagavathi and Uma S., 2015, Fundamentals of Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
8. 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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	CORE COURSE - VI COOPERATIVE TRAINING INSTITUTIONAL VISIT	SEMESTER -II
CODE	THEORY	CREDIT - 4

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:

1. Explain the functions of the district, state and national level cooperative institutions
2. Explain governance and management of the district, state and national level cooperative
3. institutions
4. Analyse and report the roles, functions and governance of the district, state and national level
5. cooperative institutions
6. Analyse the vertical linkages among the cooperatives
7. 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 federation

NATIONAL LEVEL

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

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	2	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	DISCIPLINE CENTRIC ELECTIVE COURSE –II COOPERATIVE LAW AND ALLIED LAWS	SEMESTER -II
CODE	THEORY	CREDIT - 4

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 :

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	DISCIPLINE CENTRIC ELECTIVE COURSE –II ORGANISATIONAL BEHAVIOUR	SEMESTER -II
CODE	THEORY	CREDIT - 4

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 managemme

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	GENERIC ELECTIVE COURSE -2 COURSE –II INSURANCE AND RISK MANAGEMENT	SEMESTER -II
CODE	THEORY	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 transfe

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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	GENERIC ELECTIVE COURSE -2 COURSE –II BRAND MANAGEMENT	SEMESTER -II
CODE	THEORY	CREDIT - 3

CREATING LEARNING OBJECTIVES :

Understand brand equity & assess the equity of a brand by applying brand equity models
Examine brand identity and positioning strategy by applying brand identity & positioning guidelines/templates/model Ability to develop a comprehensive go to market strategy for a brand
Evaluate various architecture types & examine brand extension strategies for success
Ability to conduct brand audit & demonstrate knowledge of brand valuation and methods

UNIT-I Introduction:

Definition of Brand - Importance of Brands – Branding Challenges and Opportunities – Brand Equity Concept – Brand Equity Models – Kepler Brand Identity Model - Brands vs. Products
Constituents of a Brand: Brand Elements – Brand Identity - Image and Personality – Brand DNA, Kernel, Codes and Promises – Point of Distribution and Point of Purchase

UNIT- II Brand Positioning:

Basic Concepts – Risks – Brands and Consumers – Competitive Advantage through Strategic Positioning of Brands – Points of Parity – Points of Difference –Brand Building: Designing Marketing Programmes to Build Brands – Role of Social Media in Brand Building – Managing and Sustaining Brands Long-Term.

UNIT-III Brand Image:

Image Dimensions, Brand Associations & Image, Brand Identity; Perspectives, Levels and Prisms. Managing Brand Image – Stages – Functional, Symbolic and Experiential Brands – Brand Audits – Brand Loyalty – Cult Brands

UNIT- IV

Brand Valuation:Methods of Valuation – Implications for Buying & Selling Brands. Leveraging Brands: Brand Extension – Brand Licensing – Co-branding – Brand Architecture and Portfolio Management

UNIT-V Branding in Practice:

Handling Name Changes and Brand Transfer – Brand Revitalisation and Rejuvenation – Global Branding Strategies – Building and Managing Brands Across Boundaries – Branding Industrial Products, Services and Retailers – Building Brands Online – Indianisation of Foreign Brands and Taking Indian Brands Global
75 THEOREY 100% Cos Cognitive Understand brand equity & assess the equity of a brand by applying brand equity models. Examine brand identity and positioning strategy by applying brand identity & positioning guidelines/templates/model. Possess the ability to develop a comprehensive go to market strategy for a brand. Evaluate various architecture types & examine brand extension strategies for success. Ability to conduct brand audit & demonstrate knowledge of brand valuation and methods

TEXTBOOKS

1. Kevin Lane Keller, Mats Georgson, & Tony Aperia, Strategic Brand Management, Kindle 2nd Edition, 2023
2. Brand Management Palgrave Mcmillan, 2021
3. Journal of brand management
4. Journal of Product & brand Management

REFERENCE BOOKS

1. Aaker, D., Building Strong Brands, Simon & Schuster, 2020. John Wiley and Sons.
2. Chevalier, M. and Mazzalovo, G., Luxury Brand Management: A World of Privilege, 2nd Edition
3. Dutta, K., Brand Management: Principles and Practices, Oxford University Press, 2022.

Web Resources

1. <https://learndigital.withgoogle.com/digitalgarage>
2. <https://www.edx.org/course/brand-and-product-management>
3. <https://academy.hubspot.com/lessons/branding-course>
4. <https://www.coursera.org/learn/brand-management>

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	2	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	SKILL ENHANCEMENT COURSE - II INVESTMENT MANAGEMENT	SEMESTER -II
CODE	THEORY	CREDIT - 2

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 of Investment gilt-edged 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 PORTFOLIO ANALYSIS:

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:

1. To understand the scope of investment management
2. To understand the secondary market.
3. To understand the concept of security analysis.
4. To gain knowledge on portfolio analysis.
5. To understand the scope of mutual fund.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

FIRST YEAR	NON MAJOR ELECTIVE COURSE -1 MANAGEMENT INFORMATION SYSTEM	SEMESTER -II
CODE	THEORY	CREDIT - 2

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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORE COURSE -VII	SEMESTER -III
	COST AND MANAGEMENT ACCOUNTING	
CODE	THEORY	CREDIT - 4

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, 201

LEARNING OUTCOMES:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	2	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORE COURSE -VIII RESEARCH METHODOLOGY	SEMESTER -III
CODE	THEORY	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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	2	CO	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORE COURSE -IX COMPUTER APPLICATION IN BUSINESS	SEMESTER -III
CODE	PRACTICAL	CREDIT - 4

UNIT – I

Meaning of Computer - characteristics of Computer - Areas of application - 1-p-o cycle - Component of computer - Memory and control unit-Input and Output device-Hardware and Software Operation Systems -Introduction to Windows 98 Logging on Desktop & Taskbar Icons on desktop - Start menu options Creation of files and folders. Windows explorer. Find options - Shortcuts - Briefcase Running applications and customization.

UNIT - II .

Windows explorer. Find options - Shortcuts - Briefcase Running applications and customization- Creating word documents - creating business letters using wizards - editing word documents - inserting objects formatting documents - spelling and grammar check - word count - thesaurus, auto correct working with tables - saving, opening and closing documents - mail merge

UNIT – III

Introduction to spread sheets - spread sheet programmes and applications - Ms Excel and its features - what is on the screen? - Building work sheets - entering data in work sheets, editing and formatting work sheets - creating and formatting different types of charts - application of financial and statistical function - creating a - Analysing and organising data using - Automatic rule total saving, opening and closing work books

UNIT- IV

Fundamentals of Computerized accounting - Computerized accounting Vs manual accounting - Architecture and customization of tally - Features of tally - Configuration of tally - Tally screens and menus - Creation of company - Creating of groups - Editing and deleting groups - Creation of ledgers - Editing and deleting ledgers - Introduction to vouchers - Vouchers entry - payment voucher - Receipt voucher - Sales vouchers - Purchase vouchers - Contra vouchers - Journal vouchers - Editing and deleting vouchers.

UNIT - V

Introduction to Inventories - Creation of stock categories - Creation of Stock groups - Creation of Stock items - Configuration and features of stock item - Editing and deleting stocks - Usage of stocks in Vouchers entry. Purchase orders - stock vouchers - Sales orders - stock vouchers - Introduction to cost - Creation of cost category - Creation cost centres - Editing and deleting cost centres & categories - Usage of cost category and cost centres in vouchers entry

UNIT-VI

Budgetary controls - Creation of budgets - Editing and deleting budgets - Generating and printing reports in detailed and condensed format. Day books - Balanced sheets - Trial balance - Profit and Loss Account - Ratio analysis Cash flow statement - Found flow Statement - Cost centre report - Inventory report. Bank reconciliation statement Conclusion

(THEORY 60% PROBLEM 40%)

REFERENCE:

1. Microsoft office for Windows 95 Bible Author Ed.Jones and Derek Sulton Publications Comdex Computer Publication.
2. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication.
3. Computerized Accounting under Tally Publication, Deva Publication.
4. Implementing Tally 5-4-Author : K.K. Nadhani Publication: BPB Publication. Computer Application in Business Accounting Exercises for Practical & MS Word (Unit II)
5. Creating Business Letters
6. Creating an application for the job with Bio-data
7. Creating Circular letter with Mail Merge options
8. Creating a Table by using the split and merge options MS - Excel (Unit III)
9. Creating a work sheet like Mark Sheet, Pay Slip, PF Contribution list etc. 2. Creating Chart
10. Creating a list for the enclosures
11. Filtering the date using Auto filter custom filters using comparison operati

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	DISCIPLINE CENTRIC ELECTIVE COURSE –III COOPERATIVE ACCOUNTS AND AUDIT	SEMESTER -III
CODE	THEORY	CREDIT - 4

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:

1. Gain knowledge on Fundamentals of Cooperative Account keeping and Double entry system
2. Prepare different types of Day Book and Cash Book.
3. Know different types of ledgers kept by different Cooperatives
4. Apply accounting principles in preparation of final accounts.
5. Prepare financial statement.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	3	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

*S-Strong (3) *M-Medium (2) *L-Low (1)

SECOND YEAR	DISCIPLINE CENTRIC ELECTIVE COURSE –III BUSINESS ENVIRONMENT	SEMESTER -III
CODE	THEORY	CREDIT - 4

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:

1. Explain the significance and the factors constituting the internal and External business environment
2. Assess the economic environment of the business
3. Explain the political and legal environment of the business.
4. Examine the socio – cultural environment of the business
5. Analyse the economic and trade policies and the institutions influencing
6. The global business environment.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	2	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	GENERIC ELECTIVE COURSE –III BUSINESS STATISTICAL METHODS	SEMESTER -III
CODE	THEORY	CREDIT - 3

COURSE OBJECTIVES:

- To understand the methods of data collection and presentation of data
- To understand the methods of studying the statistical properties of data,
- To understand the types of series and methods of forming a straight line equation.
- To understand the methods of studying the relationship between variable,
- To understand the methods of constructing index numbers.

UNIT-I STATISTICS:

Meaning and Definition of Statistics – Scope and Limitations – Primary and Secondary data – Collection of data – Sources of data collection - Classification and Tabulation

UNIT-II MEASURES OF CENTRAL TENDENCY:

Mean, Median, Mode, Geometric Mean and Harmonic Mean. Measures of Dispersion: Absolute and Relative Measures – Coefficient of Variations- Measures of Skewness- Methods: Karl Pearson's and Bowley's Coefficient of Skewness.(Simple Problems)

UNIT-III SIMPLE CORRELATION AND REGRESSION:

Types of Correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Rank correlation coefficient – Linear regression lines – Regression Equations.(Simple problems)

UNIT-IV TIME SERIES ANALYSIS :

Components of time series – Methods of Measures of trend – Free hand curve method– semi average method and moving average method – method of least squares – measures of seasonal variation – simple average method

UNIT-V INDEX NUMBERS:

Definition – Construction of index numbers – weighted and unweighted methods: Paasche's Laspeyres, Bowley's, Marshall Edgeworth and Fisher's Fixed and chain base index numbers – Test for Index numbers -Cost of living index number. NOTE: Problems:70 percentage and Theory: 30 percentage

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

REFERENCES :

1. Pillai R.S.N and Bagavathi.V , Statistics , Sultand Chand& Company Ltd, New Delhi, 2001.
2. NavnitharnP.A, (2007), Business Statistics, Jai Publishers, Trichy -21.
3. S.P Gupta, P.A Gupta, Manmohan, (1999) Business Statistics and Operations Research, Sultan Chand & Sons, New Delhi.
4. Kanti Swarup, Gupta P.K Manmohan, (1980) Operations Research, Sultan Chand and Sons, New Delhi.

E-RESOURCES:

1. [www.wikipedia.org/data collection.html](http://www.wikipedia.org/data%20collection.html)
2. [www. Wikipedia.org/measures of central tendency.html](http://www.Wikipedia.org/measures%20of%20central%20tendency.html)
3. [www. gfumbanotes.files.worldpress.com](http://www.gfumbanotes.files.worldpress.com)
4. [www.wikipedia.org/operations research.html](http://www.wikipedia.org/operations%20research.html)
5. [www. statpage.org](http://www.statpage.org)

COURSE OUTCOMES: The student will be able to explain scope, limitations and data collections,

1. Present the data in table and calculate the measures of central tendency and dispersion,
2. Find the equation of a straight line.
3. Measure the trend and identify its type and construct seasonal indices, construct weighted and unweighted index numbers.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	GENERIC ELECTIVE COURSE –III	SEMESTER -III
	INTRODUCTION TO MARKETING	
CODE	THEORY	CREDIT - 3

COURSE CODE Instruction Recalling Understanding - Applying - Analysing - Evaluating - Creating

LEARNING OBJECTIVES :

- To know the concept and functions of marketing
- To understand the importance of market segmentation
- To examine the stages of new product development
- To gain knowledge on the various advertising medias
- To analyze the global market environment

UNIT-I Introduction to Marketing:

Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets – Niche Marketing.

UNIT-II Market Segmentation:

Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation

UNIT –III Product & Price:

Marketing Mix — an overview of 4P's of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.

UNIT IV Promotions and Distributions:

Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

UNIT-V Competitive Analysis and Strategies:

Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.

THEORY 100% Cos Cognitive Level

1. Develop an understanding on the role and importance of marketing
2. Apply the 4p's of marketing in their venture
3. Identify the factors determining pricing
4. Use the different Channels of distribution of industrial goods
5. Understand the concept of E-

marketing and E-Tailing.

TEXTBOOKS:

1. Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, New Delhi
2. Dr.C.B.Gupta&Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House, Chennai
4. Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi

REFERENCE BOOKS

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2. Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA : PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

WEB RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distributi>

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	NON-MAJOR ELECTIVE COURSE -2 ADVERTISING MANAGEMENT	SEMESTER -III
CODE	THEORY	CREDIT - 2

COURSE OBJECTIVES

- **Concepts:** Definition, nature, scope, and evolutionary growth of advertising.
- **Role:** Social, ethical, and economic impact of advertising on consumer behavior.
- **Frameworks:** Integrated Marketing Communications (IMC) and the [AIDA Model](#) (Attention, Interest, Desire, Action).
- **Goal Setting:** Defining objective strategies through the **DAGMAR Approach** (Defining Advertising Goals for Measured Advertising)

UNIT-I ADVERTISING MANAGEMENT UNIT :

INTRODUCTION Nature, scope and types of advertising, Role of advertising for business units. Economics, Social and ethical aspects of advertising.

UNIT - II - ADVERTISING STRATEGY, PLANNING AND BUDGETING:

Devising advertising strategy, objectives and process of advertising budgeting models, advertising budget allocation, decision making related to advertising

UNIT - III - ORGANISING ADVERTISING CAMPAIGNS:

Planning and organizing advertisement campaign creativity in advertising campaign; copy writing and layout; various advertising media and their selection. Displays and role, point of purchase advertising.

UNIT - IV - ADVERTISING AGENCIES:

Advertising agencies - their organization, functions need - utility and co-ordination with client. Selection of advertising agency - agency compensation.

UNIT - V - EFFECTIVENESS AND CONTROL:

Methods of measuring advertising effectiveness : Cost benefit - analysis, social and legal control of advertising, role of consumer's organization.

TEXT BOOK RECOMMENDED:

Rathor, B.S.-Advertising management - Himalaya Publishing House.

REFERENCE:

1. Myers - Advertising management – PHI Norms - Advertising – PHI

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORECOURSE-X ADVANCED COOPERATIVE MANAGEMENT	SEMESTER -IV
CODE	THEORY	CREDIT - 4

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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORECOURSE-XI CORPORATE AND ECONOMIC LAWS	SEMESTER -IV
CODE	THEORY	CREDIT - 4

COURSE OBJECTIVES:

- **Master Company Rules:** Understand how companies form, manage daily operations, handle accounts, and dissolve under acts like the Companies Act.
- **Ensure Good Governance:** Learn board responsibilities, ethical management, and corporate social responsibility (CSR).
- **Handle Financial Distress:** Study legal options for dealing with company debt, restructuring, and business failure through insolvency frameworks.

UNIT -I

Details I Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realization, repatriation and surrender of foreign currency–Remittance of assets–Possession and retention of foreign currency or Foreign coins – Authorized person–Adjudication and Appeal.

UNIT II

Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019

UNIT III

Law relating to intellectual property rights Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents – Publication and examination of applications. -

UNIT IV

Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries–Summons, Search and Seizure–Appellate Tribunal

UNIT V

Real Estate (Regulation and Development) Act, 2016 Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences,.

BOOKS FOR STUDY:

1. Munish Bandari(2022), A Text book on Corporate and Economic Laws, 33rd Edition, Best word Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg(2021), Taxmann's Corporate and Economic Laws, 7th Edition, Tax mann Publications, New Delhi

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	2	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	CORECOURSE-XII INTERNATIONAL BUSINESS	SEMESTER -IV
CODE	THEORY	CREDIT - 4

COURSE OBJECTIVES

objective of an International Business course is to equip students with the strategic framework, cultural intelligence, and operational knowledge required to manage business activities across global borders..

- Analyze the Global Environment
- Evaluate Entry Strategies Understand Trade Theories:
- Navigate Currency Markets:
- Manage Global Supply Chains:
- Develop Cultural Intelligence:

UNIT I

Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II

International Trading Environment: International Trading Environment – WTO– TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations

UNIT III

Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV

International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNIT V

Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

REFERENCES:

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi.
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern EconomyEdition, New Delhi.
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi.
5. Roger Bennett, (2011), International Business, Pearson Education, New Delhi
Manonmaniam Sundaranar University, Directorate of Distance & Continuing Education, Tirunelveli

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	DISCIPLINE GENERIC ELECTIVE COURSE- IV COOPERATION IN FOREIGN COUNTRIES	SEMESTER -IV
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, Cooperative 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 Cooperative 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 – Cooperative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Cooperative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Cooperatives – 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 Cooperatives– 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,Oluyombo,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. Kulkarni,2000 Theory and Practice of Co-operative in India and Abroad,Co-operative Books Depot, Mumbai
5. Supplementary Readings:
6. Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, NewDelhi
7. Hajela T.N,2010 Cooperation:Principles, Problems and Practice, Konark Publishing House, New Delhi,
8. JohnWinfred and Kulandai SwamiV 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore,
9. MemoriaC.B,1973 Co-operation in India and Abroad, Kitab Mabal, Allahabad.
10. 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:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	DISPLINE GENERIC ELECTIVE COURSE- IV DIGITAL MARKETING	SEMESTER -IV
CODE	THEORY	CREDIT - 4

COURSE CODE

Instruction Cognitive Level - Recalling - Understanding - Applying - Analysing - Evaluating – Creating Learning Objectives

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

UNIT-I Introduction to Digital Marketing:

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

UNIT- II Online marketing mix:

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT- III Digital media channels:

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Optin-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT-IV Online consumer behavior :

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT- V Analytics and Gamification:

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

THEORY 100% Course Outcomes Cognitive Level

- 1.Explain the dynamics of digital marketing
2. Examine online marketing mix
- 3.Compare digital media channels
4. Explain online consumer behaviour
- 5.Analyse social media data

TEXTBOOKS:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition,Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2022) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2024) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.

REFERENCE BOOKS .

1. Vandana Ahuja, (2024) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2021) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2020), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.

WEB RESOURCES :

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimateguide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teachingresources/teaching-tips/educational-technologies/all/gamification-and-gamebased-learning>
<https://journals.ala.org/index.php/ltr/article/download/>

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	ENTREPRENURSHIP (INDUSTRY BASED COURSE HUMAN RESOURCE MANAGEMENT	SEMESTER -IV
CODE	THEORY	CREDIT - 3

COURSE OBJECTIVES:

1. To understand HRM planning at the micro and macro level To apply HR practices in organisations
2. To assess HR requirements in Cooperatives
3. To know compensations eligible for victim employees
4. 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 Swathappa.K, Human, Resource, Management, McGraw Hill India2017, 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, 2014,1stEdition
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.economicsdiscussion.net/wages/wage-system/wage-and-salaryadministration/>
4. https://saylordotorg.github.io/text_human-relations/s05-what-is-human-relations.html

COURSE OUTCOMES:

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

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**

SECOND YEAR	PROJECT	SEMESTER -IV
CODE	THEORY	CREDIT - 3

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 - 45 marks

Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report.

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

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.

MAPPING OF COS WITH POS & PSOS:

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	3	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

***S-Strong (3) *M-Medium (2) *L-Low (1)**
