

M. Com. COOPERATION

COURSE STRUCTURE
(With effect from the academic year 2021-2022)

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
SALEM - 636 007.

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), SALEM - 636 007.**DEPARTMENT OF COOPERATION****M.Com. DEGREE IN COOPERATION****(for the candidates admitted from the Academic year 2021-22)****VISION**

- To develop Cooperative leaders who redefine cooperative development in modern India

MISSION

- Ignite the spirit of Cooperativism in the minds of young cooperators by inculcating cooperative values and principles
- Support student community to the core for achieving their personal and professional goals by regular updating of curriculum
- Develop leadership and entrepreneurial qualities through appropriate curriculum

PROGRAMME EDUCATIONAL OBJECTIVES

PEO1	Broaden the existing knowledge and thorough understanding of cooperative business studies
PEO2	Make them to know the real business challenges encountered by the cooperatives through organizing field visits and internships to cooperative organizations
PEO3	Prepare them to find feasible solutions to the current challenges of cooperatives by way of kindling problem solving ability of the students

PROGRAMME SPECIFIC OUTCOMES:

PSO1	To facilitate the students to acquire advanced knowledge and skill in the field of Cooperation, Commerce and Management.
PSO2	To enrich the management and administrative skills of the students for the effective management of cooperative institutions and other business enterprises.
PSO3	To bring out their inherent leadership qualities and research skills.

PROGRAMME OUTCOMES: On the completion of the programme, the students

PO1	have gained advanced theoretical knowledge in cooperative studies
PO2	have developed their professional leadership qualities
PO3	have able to startup a cooperative society
PO4	able to solve the day-to-day operational and administrative problems of cooperatives
PO5	can take right decisions both in their personal and professional life
PO6	can work independently and collectively
PO7	can be a student centric academician and society oriented researcher
PO8	can see the societal things with research perspective
PO9	can guide the people in right direction both ethically and morally
PO10	have the ability to administer the cooperatives in a better cooperative way

Course Structure for M.Com. Cooperation Programme - 2021-22

S. No.	Particulars	No. of Courses	Credits	Marks
1.	Core Course - Theory	15	75	1500
2.	Core Practical	1	5	100
3.	Major Based Electives	2	8	200
4.	Research Acumen Course	3	-	300
5.	Inter-disciplinary course	1	2	100
6.	Project: Dissertation and Viva-Voce	1	10	200
7.	UGC-NET components of CC	4	4	200
	TOTAL	23	104	2600

S. No	Course Code	Title of the Course	Hours	Credits	Marks		
					I.A.	S.E.	Max
SEMESTER - I							
1	21PCN01	CC – I : Cooperation: Theory and Practice	6	5	25	75	100
2	21PCN02	CC – II : Advanced Financial Accounting	6	5	25	75	100
3	21PCN03	CC – III : Business Environment	6	5	25	75	100
4	21PCN04	CC – IV : Organizational Behaviour	6	5	25	75	100
5	21PCNM1	MBEC-I: Managerial Economics	4	4	25	75	100
	21PCNM2	MBEC -II: Labour Economics					
6	21RAC01	RAC I: Intellectual Property Rights #	2	-	-		100
7	21PCNN1	UGC-NET components of CC in Semester-I **	-	-	50	-	50
Total			30	24			650
Cumulative Total				24			650
SEMESTER II							
1	21PCN05	CC– V : Cooperative Legal Framework	6	5	25	75	100
2	21PCN06	CC – VI : Operations Management	6	5	25	75	100
3	21PCN07	CC – VII : Cost and Management Accounts	6	5	25	75	100
4	21PCNP1	CP – I : Cooperative Training: Cooperative Institutions visits and Internship	6	5	40	60	100
5	21PCNM3	MBEC-III: Advanced Financial Management	4	4	25	75	100
	21PCNM4	MBEC-IV: Strategic Management					
6	21RAC02	RAC II: Research Writing #	2	-	25	75	100
7	21PCNN2	UGC-NET components of CC in Semester-II **	-	-	50	-	50
Total Credits and Marks			30	24			650
Cumulative Total				48			1300

S. No.	Course Code	Title of the Course	Hours to be handled	Credits	Marks		
					I.A.	S.E.	Max
SEMESTER III							
1	21PCN08	CC – VIII: Agri Business Management and Cooperatives	6	5	25	75	100
2	21PCN09	CC – IX : Research Methodology and Statistics	6	5	25	75	100
3	21PCN10	CC–X: Indirect Taxation	6	5	25	75	100
4	21PCN11	CC – XI : Marketing Management	6	5	25	75	100
5	21PCACO	IDC: Management Information System	2	2	25	75	100
6	21PCNPR	Project: Dissertation and Viva-Voce (to be continued in Semester IV)	4	--	-	-	-
7	21PCNN3	UGC-NET components of CC in Semester-III **	-	-	50	-	50
Total Credits and Marks			30	22			550
Cumulative Total				70			1850
SEMESTER IV							
1	21PCN12	CC – XII : Advanced Cooperative Management	6	5	25	75	100
2	21PCN13	CC – XIII : Human Resource Management	6	5	25	75	100
3	21PCN14	CC – XIV : Business Ethics and Corporate Social Responsibility	6	5	25	75	100
4	21PCN15	CC – XV : Cooperative Accounting and Auditing	6	5	25	75	100
5	21RAC03	RAC III: Research and Publication Ethics #	2	-	-	100	100
6	21PCNPR	Project: Dissertation and Viva -Voce	4	10	50	150	200
7	21PCNN4	UGC-NET components of Core Courses in Semester-IV **	-	-	50	-	50
Total Credits and Marks			30	30	--	--	750
Grand Total of Credits and Marks				100			2600

*- Non Credit Course

**-Self Study # Research Acumen Course

Enrollment in a minimum of one PG Non-Engineering MOOC Courses relevant to their subject offered through SWAYAM platform is mandatory. The students can enroll after getting permission from the Head of the Department. The students must obtain 40% marks in internal assessment. Besides, a **student who wishes to get course completion certificate must necessarily enroll and pass in the examination conducted through SWAYAM platform.**

Semester – I

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN01	Core Course – I: Cooperation: Theory and Practice	90	-	-	5

Course Objectives:

1. To facilitate the students to understand the concept, principles and values of cooperation.
2. To provide knowledge about the latest trends in cooperatives
3. To highlight the various Committees, commissions and recommendations on Cooperative sector.
4. To impart knowledge on cooperatives and other economic enterprises
5. To know the Recent Developments in Cooperatives.

Course Outcomes:

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

S. No.	COURSE OUTCOME	BLOOOMS VERB
CO1	Express the knowledge on different school of thoughts in cooperatives	Understand
CO2	Determine the Reformulation of cooperative principles and values.	Apply
CO3	Evaluate the various Committees and Recommendations of Cooperatives	Evaluate
CO4	Identify the importance of cooperative banking at the grass-root level	Remember
CO5	Simulate the importance of emerging and new generation cooperatives	Apply

Syllabus**UNIT – I****(18 Hours)**

Cooperative Thought Process: Pre-Rochdale thinkers: **Robert Owen**, Dr. William King, Charles Fourier. Post-Rochdale Thinkers: **Reiffeisen**, Dr. Warbase, Fauquet and Charles Gide- Schools of Cooperative Thought.

UNIT – II**(18 Hours)**

Concept of Cooperation: Cooperative Identity Statement. **Principles of Cooperation:** Evolution-Rochdale and Raiffeisen Principles-Reformulation of **Cooperative Principles-1937, 1966 and 1995 Principles of Cooperation**– Values.

UNIT – III**(18 Hours)**

Committees and Commissions: **All India Rural Credit Survey Committee 1954** – All India Rural Credit Review Committee 1969 – CRAFTCARD 1981 – 1991 – Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered Committee on Cooperatives 2009 – **97th Constitutional Amendment Act, 2011** – Recent Committees

UNIT – IV**(18 Hours)**

Financial & Non-Financial Cooperatives: Importance, *structure, constitution* of PACCS, CCBs, SCB, PCARDBs, SCARDBs, Urban Cooperative Banks – Marketing Cooperatives – Consumer Cooperatives – Weavers’ Cooperatives – Dairy Cooperatives.

UNIT – V**(18 Hours)**

Emerging and New Generation Cooperatives: *Structure, Constitution and Working* of Education, Tourism, Transportation, Hospital, Power generation, Insurance. **Weaker Section Cooperatives:** Structure, Constitution and Working of Fisherman, Contract labour and Women Cooperatives.

Text Books:

1. Krishnaswami, O.R and Kulandaiswamy V. (2000), Cooperation; Concept and Theory (1st Edition) Arudra Academy, Coimbatore.
2. John Winfred A. & Kulandaisamy V. , “History of Cooperative Thought”, Rainbow Publication, Coimbatore.
3. Hajela T. N., Principles, Problems and practice of Cooperation”.

Reference Books:

1. Nakkiran S. & John Winfred A., “Cooperative Banking in India”, Rainbow Publication, Coimbatore.
2. Mathur B.S (1999), Cooperation in India, Sathiya Bhavan,
3. Bedi R.D: (1986), Theory History and Practice of Cooperation, Loyal Book Depot. Meerut.
4. Nakkiran S. & Others (1986), History of Cooperative Thoughts, Rainbow Publication, Coimbatore.
5. Abdul Kuddus K. A. & zahir Hussain, Theory, Law and Practice of Cooperative Banking”, Limra Publications, Chennai, 2007.
6. Dubhashi, P.R (1970), Principles and Philosophy of Cooperation, VAMNICOM, Pune.
7. Government of India (2009), Report of the High Powered Committee on Cooperatives.
8. Ian Mac Pherson (1995), Cooperative Principles for the 21st Century, ICA, Geneva.
9. Krishnasamy O.R. (1985), Fundamentals of Cooperation, S.Chand & Co., New Delhi.
10. Puri, S.S. (1979), Ends and Means of Cooperation, NCUI, New Delhi.
11. Rajagopalan R (1996), Rediscovering Cooperation (*Vol.I,II,III*), IRMA, Anand.
12. Ravichandran K and S. Nakkiran (2009), Cooperation: Theory and Practice, Abijit Publication, New Delhi.

Web Sources

1. <https://ica.coop/>
2. <http://www.ica-ap.coop>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	M	M	S	M	L	S
CO2	M	S	M	M	L	M	S	S	L	S
CO3	S	S	M	M	M	L	S	M	M	M
CO4	S	M	M	M	M	M	S	M	M	L
CO5	M	S	M	M	S	M	M	M	L	M

S-Strong; M-Medium; L-low

Semester – I

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN02	Core Course – II: Advanced Financial Accounting	90	-	-	5

Course Objectives:

1. To understand the knowledge of accounting in various forms of business organization
2. To enable to students to prepare various financial accounting statement in concerned business organization

Course Outcomes:

On the completion of the course, the students should know the method of single entry system, depreciation methods and handling of department accounts.

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

S. No.	COURSE OUTCOME	BLOOMS VERB
CO1	Recall fundamental accounting concept of Partnership, Company, Hire Purchase, Departmental Royalty and Branch accounts	Remember
CO2	Illustrate the accounting procedure of Partnership and Company accounting	Understand
CO3	Express the Hire purchase and Installment accounting and its significations	Understand
CO4	Explain the causes of Depreciation and teach the importance of depreciation accounting and practical uses and it's accounts benefits	Apply
CO5	Impact of decentralization and compare the centralization accounting	Analyze

Syllabus**UNIT I****(18 Hours)**

Partnership Accounts: Concepts – *Partnership Admission and partnership Retirement* – death of partner Windup of the partnership (Simple Problems)

UNIT II**(18 Hours)**

Company Accounts: *Concepts – Issue of Shares-* Application – Allotment – Call Money-Share Forfeiture – Reissue of shares – Calculation of *Capital Reserve* (Simple Problems)

UNIT III**(18 Hours)**

Accounting for Depreciation: Meaning Need, *Significance of depreciation, methods of Providing depreciation* (straight line method, diminishing balance method, annuity method, insurance policy method) – *Reserves and Provisions* (Simple Problems)

UNIT IV**(18 Hours)**

Hire purchase and Installment systems: *Concept*, Account Procedure (excluding Hire Purchase Trading account). *Royalty:* Calculation Procedure (excluding Sublease)

UNIT V**(18 Hours)**

Departmental Accounts: *Concept, Accounting Procedure*, Transfers at cost or selling price. Branch Accounting: *Kinds of Branch* – Accounting Procedure (Excluding Foreign Branches)

NOTE: Distribution of Marks: Theory: 50 percentage and Problems: 50 percentage

Text Books:

1. T.S.Reddy and A.Murthy, “*Financial Accounting*”, Margham Publications, Chennai – 17, 2019.
2. S.R. Rakesh Shankar, “*Financial Accounting*”, SciTech publication (India) Pvt. Ltd. Chennai 56, 2008

Reference Books

1. P.L Nagarajan , N.Vinayagakam, P.L Mani , “ *Principles of Accountancy*”, S.Chand& Company Ltd, New Delhi, 2013
2. T.S. Grewal, “ *Introduction to Accountancy*”, S. Chand & Company Ltd, New Delhi, 2014
3. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers New Delhi, Vol.- I, 18th Revised Edition, 2014.
4. R.L Guptha and Radhasamy , “Advance Accountancy” S.Chand& Company Ltd, New Delhi, 2014
5. M.A. Arulanandam & K.S.Raman, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, 2010
6. Accounting Standard Quick Reference – Published by ICAI, New Delhi, 2018

Web sources

1. <https://nptel.ac.in/courses/110/101/110101131/#>
2. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23>
3. <https://www.youtube.com/watch?v=N5Wh2NNkqpU>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M			M		L		S		L
CO2		M	S							
CO3			L							M
CO4	L		S	M		M		M		
CO5			S	M		M	L	M		L

S-Strong; M-Medium; L-low

Semester: I

Course code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN03	Core course – III Business Environment	90	-	-	5

Course Objectives:

1. To enable the students to learn the environment in which the business operates
2. To understanding the concept and scope of business environment.
3. To enhance the students to learn the structure of various economic system in india.
4. To know the role of government and legal environment in business

Course Outcomes:

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

S. No.	COURSE OUTCOME	BLOOMS VERB
CO1	Identify the role of government in developing of business.	Remember
CO2	Apply various environmental analyses in business..	Apply
CO3	Compare the different economic system in India	Analyse
CO4	Analyse the social environment in business	Analyse
CO5	Evaluate the role of WTO in Globalised in business environment	Analyse

UNIT - I**(18 Hours)**

Business Environment: *Concept – Scope of Business* – Characteristics of Business – Business goals – Business during the 21st century - Knowing the environment – Factors *influencing the Indian Business Environment* – Environmental Analysis.

UNIT - II**(18 Hours)**

Economic Environment: – Meaning, Characteristics and Nature of the Economy – *Structure of the Economic system*: Capitalism, Socialism and Mixed Economy – Economic policies & planning the economic conditions.

UNIT - III**(18 Hours)**

Political and Government Environment: Functions of the state – Economic Roles of the government – *Government and Legal Environment* – The constitutional Environment

UNIT - IV**(18 Hours)**

Social Environment: Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – *Social Responsibility of Business* towards stakeholders and vice versa– Natural Environment and Ecology – Impact of Technological changes on business.

UNIT - V**(18 Hours)**

Global Environment: Globalisation – Meaning and Rationale for Globalisation – the role of **WTO** – Trading blocks in Globalisation – Impact of Globalisation on India

TEXT BOOK

1. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2020.

REFERENCE BOOKS

1. Sankaran S., Business Environment, Margham Publications, Chennai, 2012
2. Aswathappa K., Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
3. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2002.
4. Gupta C.B., “Essentials of Business Environment”, Sultan Chand & Sons, New Delhi, 2017.
5. Sinha V. C., “Business Environment” SBPD Publishing House, Agra, 2020.

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	L		M		L	S		M
CO2	M		M	M		M	M		M	L
CO3	M	L		M	S		M	M	S	
CO4	S	L		L	M		L	S		M
CO5	S		M	M	S	M		L	M	S

S-Strong; M-Medium; L-low

Semester: I

Course code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN04	Core Course – IV Organisational Behaviour	90	-	-	5

Course Objectives:

1. To learn the basic concepts and approaches of Organizational Behaviour and its applications in contemporary organisations.
2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency.
3. To Make aware students the Motivational theories in different organisations
4. To provide the students to analyse organisational practices and its impact on work behaviours, attitudes and performance.
5. To understand applications of organizational conflict, change and organizational Development.

Course Outcomes:

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

CO 1	Analyse individual and group behaviour and its applications in contemporary organisations	Remember
CO2	Identify individual, groups and structure have impacts on the organizational effectiveness and efficiency	Understand
CO3	Explain different motivational strategies used in a variety of organisational settings.	Apply
CO4	Analyse organisational practices and its impact on work behaviours, attitudes and performance.	Analyse
CO5	Assess the impact of organizational conflict, change and organizational Development.	Analyse

UNIT-I**(18 Hours)**

Organization: Concept of Organization – Theories of Organizations: *Classical, Neo-Classical and Modern Theories*. **Organizational Behaviour:** **Concept**, Theoretical Foundation, Importance, Role and Short comings- OB Models.

UNIT-II**(18 Hours)**

Foundations of Individual Behaviour: Personal, Psychological, Environmental and Organisational Systems and Resources - Psychological Factors: *Personality, Perception and Attribution, Learning, Attitudes and Values*: Concept, Theories and Applications

UNIT-III**(18 Hours)**

Motivation: Theories and Principles: *Nature, Importance* and Motivational Challenges. Content Theories: *Maslow's Need Hierarchy, Herzberg Two Factor Theory*, Alderfer's ERG and *McGregor's 'X' and 'Y' Theories*. Process Theories: Goal Setting Theory, *Vroom's Expectancy Theory* and Adam's Equity Theory.

UNIT-IV**(18 Hours)**

Leadership: Theories, Styles. **Communication:** Need, Importance, Types and Barriers. **Group Dynamics:** Nature and Types of Groups and Usefulness of Groups. **Group Development:** Stages – *Determinants of Group Behaviour*.

UNIT-V**(18 Hours)**

Conflict: Nature, Stages and Sources - **Conflict Resolution:** Strategies for Resolving Conflict. **Organisational Change:** Nature, Levels and Importance - **Organisational Development:** Characteristics and Steps in OD- **Quality of Work Life (QWL):** Criteria for Measuring, Measures to Improve, Benefits of High QWL.

TEXT BOOK

1. L.M. Prasad(2010),Organisational Behaviour, Sultan Chan & sons New Delhi,

REFERENCE BOOKS

1. Luthans, Fred, Organisational Behaviour: An Evidence Based Approach, Tata McGraw Hill Publications, New Delhi 2013.
2. Aswathappa.K, Organisational Behaviour: Texts, Cases & Games, Himalaya Publishing House, Mumbai, 2013.
3. M.N. Misra, Organisational Behaviour, Vikas Publishing House, New Delhi, 2010
4. Udai Pareek, Organizational Behaviour Process, Rawat Publication; Jaipur 1988.
5. L.M.Prasad, Organisaional Behaviour, Sultan Chand & sons , New Delhi 2011.
6. Dr.S.S.Khanka(2011),OrganisationalBehaviour (Text and Cases) S.Chand.
7. Schermerhorn, J. R., Osborn, R.N., Hunt, M.U.J (2016). Organizational Behavior (12th ed.). Wiley.
8. Fred Luthans, Organizational Behaviour, McGraw-Hill/Irwin, 2006.
9. Stephen P. Robbins, Organizational Behaviour, Prentice Hall; 2010
10. K. Aswathappa, Organizational Behaviour, Himalaya Publishing, Mumbai, 2010
11. Keith Davis (2012) Human behavior at work. Tata McGraw Hill Publishing company, New Delhi.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S		S	L	M			S
CO2	S	M	S		S	M	M	S		M
CO3	M	S		S		M		M	L	S
CO4	M		S	L	S	L	M			L
CO5	L	S		M		S		M	S	L

S-Strong, M- Medium, L-Low

Semester: I

Course Code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCNM1	Research Acumen Course-I: Introduction to Intellectual Property Rights	2	-	-	-

RESEARCH ACUMEN COURSE-I:**INTRODUCTION TO INTELLECTUAL PROPERTY RIGHTS****Course Objectives:**

This course aims to provide an introductory study to the subject of Intellectual Property Rights, which is one of the basic pillars of modern Research and Development. The focus of the course will be the study of certain structures called Patents, Copyrights and related rights, Trademarks, Geographical Indications, Industrial designs, Layout Designs of integrated circuits, Trade Secrets and Plant Varieties. Introduction to IPR gives to student a good maturity and enables to build intellectual thinking and skill.

Course Outcomes:

Students should achieve mastery of the topics listed below.

- This means that they should know all relevant definitions, correct statements of the major structures and examples and non-examples of the various concepts.
- The students should be able to demonstrate their mastery by solving problems related to these concepts

UNIT-I: Introduction - International Intellectual Property Regime - New dimensions and issues for Resolution - IPR in developing countries - Impact of stronger IPR in developing countries

UNIT-II: Categories of intellectual property - Patents – Patentable invention – Novelty – Utility - Inventive step/non-obviousness – Not patentable inventions - Inventions and discoveries

UNIT – III: Patent application - Form of application - Types of patent specification - Contents of specification

UNIT-IV: Procedure for obtaining patents – Publication - Request for examination – Examination - Search for anticipation by previous publication and by prior claim - Opposition proceedings to grant of patents - Grant of patents - Grant of patents to be subjected to certain conditions

UNIT-V: Rights of patentee - Register of patents - Renewal fee – Restoration - Drafting of patent specification in patent application - Parts of the complete specification -

BOOKS FOR SUPPLEMENTARY READING AND REFERENCE:

1. Open Source Book “Introductory **Intellectual Property Rights**” by Sakthivel Lakshmana Prabu, Timmadonu Narasimman Kuppusami Suriyaprakash and Rathinasabapathy Thirumurugan, (<http://dx.doi.org/10.5772/intechopen.69359>)
2. Open Source Book “HANDBOOK ON INTELLECTUAL PROPERTY RIGHTS IN INDIA” by Rajkumar S. Adukia (<http://rishabhacademy.com>)
3. Open Source Book “HANDBOOK ON INTELLECTUAL PROPERTY RIGHTS - Basic information on concepts related to Intellectual Property Rights – 3rd Edition” by Origin IP Solutions LLP (<http://www.origiin.com>, <http://www.origiinipa.com>)

Additional Web Resources:

1. en.wikipedia.org/wiki/,
2. wiki.answers.com

Semester: II

Course code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN05	Core Course – V Cooperative Legal Framework	90	-	-	5

Course Objectives:

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

Course Outcomes

After learning the course, the students will be able to

CO1	enhance the knowledge on history of cooperative legislation	Remember
CO2	gain knowledge on registration procedure and management of cooperatives	Understand
CO3	know the regulatory provision of cooperatives	Understand
CO4	understand the provision relating to employees of cooperatives	Understand and Apply
CO5	apply cooperative and other law provisions	Analyse

UNIT – I**(18 hours)**

Cooperative Legal Framework: *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**(18 hours)**

The Tamil Nadu Cooperative Societies Act 1983 and Rules 1988: Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and disqualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- *Net Profit Distribution*.

Unit-III**(18 hours)**

The Regulatory Provisions Relating to Cooperatives: *Audit , Inquiry, Inspection*, Surcharge-Supersession of the Board-Winding up of Cooperatives- *Settlement of Disputes* – *State Aid to Registered Cooperatives*.

Unit-IV**(18 hours)**

The Provisions Relating to Employees of Cooperatives: *Common Cadre-Recruitment Bureau*- Selection, Placement- Rewarding – Offences and Penalties to Employees –Provisions relating to Appeal -Revision-Review- *Cooperative Tribunals*.

UNIT – V**(18 hours)**

Miscellaneous Act: **Consumer Protection Act 1986**: 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.

TEXT BOOK

1. 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.**

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	M	M	S
CO2	S	M	S	S	M	S	M	S	S	M
CO3	M	S	S	S	S	M	S	M	S	M
CO4	S	M	M	M	M	S	M	S	M	M
CO5	M	M	M	M	M	S	S	M	S	M

S-Strong, M- Medium, L-Low

Semester: II

Course code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN06	Core Course - VI Operations Management	90	-	-	5

**CORE COURSE – VI
OPERATIONS MANAGEMENT**

Course Objectives:

1. To acquaint the concept of management production system.
2. To identify with the Production System, Methods and Product Design.
3. To know the functions of material management in industries i.e. Production Planning, Development and Control
4. To familiarize with the Plant Location and Layout
5. To make out Quality Control concept of management production system.

Course Outcomes:**After learning the course, the students will be able to**

CO1	Know the Structure and functions of production system	Remember
CO2	Classify the Production System, Methods and Product Design	Understand
CO3	Describe the functions of material management	Understand
CO4	Acquire and practice in with the Plant Location and Layout	Apply
CO5	Expertise on the Quality Control concept of management production system	Analyse

UNIT-I (18 HOURS)

Overview of Operations Management: *Concept, Scope and Components - Production Management Strategies* - Production procedure- Functions and Responsibilities of Production Manager.

UNIT-II (18 HOURS)

Production System and Methods: Production systems, *Types of Production*- Value Analysis - Value Engineering, **Product Design**: Characteristics of a *Good Product Design*, Types and Stages.

UNIT-III (18 HOURS)

Production Planning, Development and Control: Concept, Elements and Importance, *Master Production Schedule (MPS)* – Production Functions - Product Development: Methods, Stages and *Process of New Product Development* - Simplification – *Standardization* and Diversification

UNIT-IV (18 HOURS)

Plant Location and Layout: Factors, Basic Models, Layout, *Types of Travel Charts*, Material Handling. Material Management: Importance, Functions, *Purchasing Methods* – Stores Management – *Inventory Control Techniques*.

UNIT-V**(18 HOURS)**

Quality Control: Definition, Need, Objectives and Principles - *Quality Circles*: Characteristics, Advantages – Basic Tools for Quality Improvement: *TQM, Six Sigma, PERT* Chart and *CPM* Method.

REFERENCE BOOKS

1. Ajak K. Garg, Production and Operations Management, Tata McGraw Hill Education, New Delhi, 2012.
2. Charry, Production and Operations Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2002
3. Saravanvel & Others, Production and Materials Management, Margham Publications, Chennai, 2016
4. Pannerselvam, Production and Operations Management, PHI Learning Private Limited, New Delhi, 2009.

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M		M	S		M	L	M	S
CO2	S	M	S	S	M	S	M	S	S	M
CO3	S		S		S	M	S			S
CO4	M	L		M		S		M		M
CO5	S	L	M			M	S	M		

SEMESTER II

Course Code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21 PCN07	Core Course – VII Cost and Management Accounting	90	-	-	5

Course Objectives:

1. To enable student understand the basic concept of cost accounting, and management accounting and to gain knowledge able to various cost concept and function of management accounting
2. To learn various cost application procedure in cost methods (i.e, stock valuation pricing)
3. To learn financial statement analysis through ratios
4. To learn about marginal cost and its uses and To understand budget and budgeting control techniques
5. To enrich the knowledge on statement of fund flow and cash flow

Course Outcomes:

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

S. No.	COURSE OUTCOME	BLOOMS VERB
CO1	repeat the concept and important of cost and management accounting.	Remember
CO2	demonstrate the preparation of cost sheets pricing methods, methods costing in different production organizations	Understand
CO3	explain comparison of the cost and management account with financial account and express difference with its	Understand
CO4	familiarize various methods and technique of management account statement analysis (i.e, Ratios)	Apply
CO5	illustrate and analysis of fund flow and cash flow statement, budgets, cost volume profit analysis	Analyze

Syllabus:**UNIT-I****(18 HOURS)**

Cost Accounting: Meaning, Objectives, *Importance and Scope* – Comparison of Cost Accounts with Financial accounts and Management Accounts-*Elements of cost – Cost Sheet*

UNIT- II**(18 HOURS)**

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**(18 HOURS)**

Management Accounting: Concept, Objectives, Scope, Functions and Limitations – Difference between Management Accounting and Financial Accounting -*Ratio Analysis.* (Simple Problems)

UNIT- IV (18 HOURS)

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 – (Simple Problems)

UNIT- V (18 HOURS)

Analysis of Financial Statement: Concept, Tools: Cash Flow and Fund flow Analysis: Concept, Calculating Procedure, **Difference between an Fund Flow and Cash Flow Analysis**– (Simple Problems)

Note: Distribution of Marks: Theory: 50 percentage and Problems: 50 percentage

Text Books :

1. Murthy and Reddy (2016), “*Cost Accounting and Management Accounting*”, Margham publications, Chennai – 17.
2. Murthy &Gurusamy, Management Accounting, Vijay Nichole Imprints (P) Limited, Chennai, 2010
3. Sharma Shashi K.Gupta and R.K.sharma, “Management Accounting ”, Kalyani Publishers, 2016

Reference Books :

1. P.C Tulsian, “*Introduction to Cost Accounting*”,2011 S.Chand& Co., New Delhi.
2. S. N. Maheshwari , “*Cost & Management Accounting*” 2012Sultan Chand& sons company, New Delhi
3. S.P. Iyengar, “*Cost & Management Accounting*”,Sultan&Chand Sons Co., New Delhi
4. Jain S.P. &Narang K.L., “*Cost accounting*” 2012, Kalyani Publishers, Ludhiana.
5. S.P.Jain &R.L.Narang, “*Advanced Cost Accounting*”, Kalyani Publishers, Ludhiana, 2018

Online Contents/Websites

1. https://www.youtube.com/watch?v=_z4-7xr6ur8
2. <https://www.youtube.com/watch?v=0OJ2PIGiWJE>
3. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>

Course Outcomes:**MAPPING WITH PROGRAM OUTCOMES**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S			L		S	L	L
CO2			S		M			M		L
CO3			M		L			S		
CO4	L				S			M		L
CO5		L			M			S		

S-Strong; M-Medium; L-low

SEMESTER II

Course Code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCNM3	Major Based Elective Course - III: Advanced Financial Management	90	-	-	5

Course Objectives :

1. To understand the concept and important of financial management
2. To Identity various sources of long term. Short term finance
3. To Understand various methods and techniques for calculating cost of capital
4. To know different types of leverage used by business organizations in financial field.
5. To understand various dividend policies, working capital management followed by organization.

Course Outcomes:

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	recall the concept and the importance of financial management	Remember
CO2	describe knowledge about SEBI and to prepare capital budget with different appraisal methods to gain knowledge about various sources of finance	Understand
CO3	explain various method and techniques for calculating cost of capital and different type of leverage techniques by an organisation	Understand and Apply
CO4	analyse the capital structure formation and difference dividend policy by different level business organisation	Understand and Analyze
CO5	know about working capital apply and analysis the working capital management of different business organization	Apply and Analyze

Syllabus:**UNIT- I****(12 HOURS)**

Objectives and functions of Financial Management: Role of Financial Management in co-operatives - Risk return relationship - *Indian financial system* - Legal, Regulatory and Supervisory frame work - *Securities Market – SEBI*.

UNIT- II**(20 HOURS)**

Capital Budgeting: *Methods of appraisal* - Criteria for evaluation - Capital Rationing - Risk Analysis in Capital budgeting-*Sources of long term finance*.

UNIT- II**(20 HOURS)**

Cost of Capital: Computation for each source of finance and weighted average - *cost of capital*- EBIT-EPS analysis. **Leverage:** Concept, Operating leverage - Financial leverage-combined leverage

UNIT- IV**(20 HOURS)**

Capital Structure Theory: Net income approach-Net operating income approach - MM Approach- *Dividend policy:* Types of dividend policy - Dividend policy and share valuation.

UNIT- V**(18 HOURS)**

Working Capital Management: Concept-*Factors affecting working capital* - Estimation of working capital requirements - Regulation of Bank credit to industry - *Recent issues and recommendations*- Capital adequacy and *Non-Performing Assets*.

Text Books :

1. Prasanna Chandra, “*Financial Management - Theory and Practice*, Tata Mcgraw hills publication company New Delhi
2. Maheshwari S.N. *Financial Management* , Sultan Chand and sons company - New Delhi
3. Ramachandran and R Srinivasan *Financial Management*

Reference Books :

1. James C.Van Horne, *Financial Management and Policy*, Prentice Hall of India Pvt Ltd. New Delhi, 1994.
2. Pandey I.M. *Financial management*, Vikas Publishing, New Delhi 1993.
3. Prasana Chandra, *Financial Management, Theory and practice*, Tata Mc Graw Hill Publications Company Ltd., New Delhi. 1994.
4. Richard A.Brealey & Stewart C. Myers, *Principles of Corporate Finance*, McGraw Hill Book Company, New York 1998.
5. S.N. Maheswari, *Financial Management*, Sultan & Sons, New Delhi, 2011

Web Resources:

www.study.com

www.classcentral.com

www.futurelearn.com

www.researchgate.net

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M		S		M	L		M		L
CO2		L	M		L					M
CO3	L		S	M			M	S	L	
CO4				L				M		
CO5			S					L		

S-Strong; M-Medium; L-low

SEMESTER II

Course Code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCNM4	Major Based Elective Course - IV: Strategic Management	90	-	-	5

Course Objectives:

1. To introduce the subject of Strategic Management to the students and make them understand its process, and levels.
2. To provide information pertaining to the concepts of vision and mission, objectives and goals formulation.
3. To provide an underpinning of Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application
4. To Students will be able to develop their capacity to think and implement of strategy
5. To develop Identification of Strategic Issues in Global business and Organizational Adoption and Change in an organization

Course Outcomes:

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

S. No.	Course Outcome	Blooms Verb
CO1	describe major theories, background work, concepts in the field of strategic management	REMEMBER
CO2	demonstrate a clear understanding of the establishing vision and mission, objectives and goals formulation	UNDERSTAND
CO3	explains Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application	APPLY
CO4	demonstrate the Strategy Implementation	APPLY
CO5	understand the international dimensions of strategic management for managing a business successfully in a global context	APPLY

UNIT – I**(18 HOURS)**

Strategy and Strategic Management: Concept, Evolution of Strategic Management - Conceptual Frame Work – *Strategic Management Process*-Relevance and Importance of Strategic Management.

UNIT – II**(18 HOURS)**

Vision and Mission: Objectives and Goals Formulation-Importance – External Environment Analysis – Internal Environment Analysis – Organizational Analysis – *Techniques of Environmental Analysis- SWOT Analysis, Porter`s Five Force Model*- Matrix- Competitive and Comprehensive Analysis.

UNIT- III**(18 HOURS)**

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

UNIT – IV (18 HOURS)

Strategy Implementation: Issues in Strategy Implementation – Structural Implementation – Behavioural Implementation - Functional Implementation.

UNIT – V (18 HOURS)

Strategic Issues in Global business: E-commerce - Managing Technology and Innovation – *Organizational Adoption and Change* - Strategic Evaluation and Control.

REFERENCE BOOKS

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

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M		S		M	L		M		L
CO2	S	L	M		L					M
CO3	L		S	M			M	S	L	
CO4				L	S			M		S
CO5	M		S			M		L		

S-Strong; M-Medium; L-low

SEMESTER II

Course code	Course	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCNP1	Cooperative Training: Cooperative Institutions Visit and Internship		-	90	5

Course Objectives:

1. To impart practical knowledge of the management and working of various types of agricultural and non-agricultural co-operative institutions and Rural Enterprises.
2. To develop Managerial leadership, initiative and motivation to adopt management practices relevant to Cooperatives and Rural Enterprises.

Course Outcome

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

S. No.	Course Outcome	Blooms Verb
CO1	Gain practical knowledge on the working performance of various kinds of agricultural and non-agricultural cooperatives.	REMEMBER
CO2	Follow the day to day accounts maintenance, auditing and administration methods of various cooperatives.	UNDERSTAND
CO3	Describe the working of different levels of cooperative institutions.	APPLY
CO4	Understand the dynamics of various socio economic and political forces influencing on the working of the cooperative institutions.	APPLY
CO5	Apply the theoretical knowledge for solving practical problems of the cooperative institutions.	APPLY

COOPERATIVE INSTITUTIONS VISIT

The cooperative institutional visit will be an observation study of various types of cooperatives in District, Apex and National level furnished 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. It is expected to learn practical managerial knowledge during their training visits.

DISTRICT LEVEL

District Central Co-operative Bank, Ltd
 District Consumer Cooperative Whole Sale Stores Ltd.
 District Cooperative Milk Producers Union Ltd
 District Cooperative Union
 Circle DR Office or JR Office
 Urban Cooperative Bank
 Agro-processing Units: Cooperative Sugar Factory Ltd
 SAGO SERVE

APEX LEVEL

1. Tamil Nadu State Apex Co-operative Bank, Ltd
2. Tamil Nadu State Co-operative Agricultural and Rural Development Bank, Ltd.
3. Tamil Nadu State Coop. Housing Federation. Ltd.
4. Tamil Nadu State Co-operative Union.
5. Tamil Nadu State Co-operative Marketing Federation. Ltd.(TANFED)
6. Tamil Nadu Handloom Weavers Co-operative Society. Ltd, (Cooptex)
7. Any other State level federations
8. Tamil Nadu State Urban Cooperative Bank Federation. Ltd

9. Tamil Nadu State Cooperative Sugar Federation. Ltd
10. NCDC, NAFED, IFFCO, KRIBHCO – Regional office,
11. Tamil Nadu Industrial Cooperative Bank.(TATICO Bank) ,

NATIONAL LEVEL

Visit to need based State level /Regional level / National level Cooperative institutions (Apex level and National level Federations).

INTERNSHIP PROJECT

The students are to be assigned with the internship for a period of two weeks- For this purpose students will be divided into batches. The faculty in-charge may check their work by making surprise visits. Any one of the following types of Co-operative institutions may be selected for internship.

1. Primary Level Cooperative Institutions
2. District Cooperative Union / District Central Co-operative Bank / Urban Cooperative Bank
3. District Consumers Whole Sale Stores / Supermarket
4. Spinning Mill / Sugar Mills / Tea Factories, INDCOSERVE, SAGOSERVE and other Agro-Processing Co-operatives and Sericulture Cooperatives
5. LAMPS, FSS and Marketing Cooperative Societies
6. Apex Level Co-operative Institutions of Various Types: TNSCB, SARDB, TANFED, AAVIN, COOPTEX, TAICO Bank, Housing Federation.
7. District Cooperative Milk Producers Union Ltd.
8. Any large / Medium Scale Private Rural Enterprises Viz., Modern Rice Mill, Dal Mill, Oil Mill.

Evaluation:

Internal: 40 (Institutions visit: 20 marks, Internship: 20 marks)

External: 60 Institutions visit 30 Marks (Record: 20 marks Viva voce: 10 marks)

Internship Project 30 Marks (Project Report:20 marks Viva voce: 10 marks)

Evaluation of the cooperative institutions visit report and Internship project submitted by students will be carried out by two Examiners, one Internal and one External appointed by the Controller of Examinations. (Report: 40 marks and Viva-Voce: 20 marks).

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	L	M	M	M
CO2	S	M	S	L	S	M	M	M	S	M
CO3	M	S	M	M	L	M	S	M	M	L
CO4	M	S	L	M	S	S	M	L	M	S
CO5	S	S	M	S	M	M	S	M	L	L

S-Strong, M-Medium & L-Low

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN08	Agri Business Management and Cooperatives	90	-	-	5

COURSE OBJECTIVES

- ❖ To provide the students an understanding about the agribusiness cooperative organizations and their management.
- ❖ To understand the basic concepts of agribusiness management with special reference to cooperatives in India.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the fundamentals of rural economy with reference to agribusiness	Understand
CO2	Identify with the constraints in the Agribusiness with various factors	Understand
CO3	Gain knowledge on the marketing of Agricultural commodities	Apply
CO4	Familiarize on agro-based industries and its linkages	Apply
CO5	Provide knowledge about the Role of Promotional Agencies in agribusiness	Apply

A. SYLLABUS

UNIT I: (18 HOURS)

Rural Economy: *Salient features of rural economy* with special reference to underdeveloped Countries: *Place of agribusiness in rural economy* – Meaning and scope of agribusiness – Production, Cost, Supply and Price determination and Income policy.

UNIT II: (18 HOURS)

Constraints in Agri Business: Competition and the market, *nature of demand and supply of agri products*, infrastructure, transport, warehousing, social and Cultural factors, and resources utilization.

UNIT III: (18 HOURS)

Marketing of Agricultural Commodities: Opportunities in agribusiness, *Agricultural extension services*, marketing of agricultural inputs, various services in the field of agricultural procurement and processing services.

UNIT IV: (18 HOURS)

Agro – based Industries: horticulture based industries in the small, medium and Large sectors – *linkages with the national economy* – export potential

UNIT V: (18 HOURS)

Role of Promotional Agencies: *NCDC, NAFED, NABARD*, Small Farmer Agri Business Consortium – Primary, District and State level Cooperative Marketing Cooperatives – *importance of collective bargaining and organized selling* – Agro-processing Cooperatives and group enterprises.

B. TEXT BOOKS

1. K.G. Gopal, Rural development banks, Sultan chand & Sons, 1987
2. V. Kulandaiswamy, Text book on Cooperative Management, 2002

C. REFERENCE BOOKS

1. Kamat JS, **New Dimensions of Cooperative Management**. Himalaya Publishing House, 1978
2. Ansari AA, **Cooperative Management Patterns**. Anmol Publishing House.
3. Sah AK, Professional Management for the Cooperatives. Vikas Publishing House, 1990.
4. Gai C. Cramer and Clarence W. Jensen., **Agricultural Economics and Agri Business**, John waley and Sons, Singapore.
5. Annual Reports of NCDC, NAFED, NABARD
6. K.A.Mahayan, **Cooperative Marketing**, Anand Publication, New Delhi, 1998.
7. Kamit, G.S, **Managing Cooperative Marketing**, Himulaya Publishing House, Mumbai, 1986.
8. Kohls F.L, **Marketing of Agriculture Products**, Macmillan, New York, 1961.

WEB RESOURCES

1. <https://www.ilo.org>.
2. <https://www.ibef.org>.
4. <https://fao.org>.
5. <http://idosi.org>.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	M		M	M			M
CO2	M		M	M	S	M	S	M		M
CO3				M			M	S	M	S
CO4	S	M	M	M		S		M	M	S
CO5	S	M	M	M			M	S	M	S

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN09	Research Methodology and Statistics	90	-	-	5

COURSE OBJECTIVES

- ❖ To enable the students to apply the concepts of research and appropriate statistical tools for their research work.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	recollect different research methods and its uses	Remember
CO2	interpret the research problem and predict the right hypotheses	Understand
CO3	modify the different data collection tools and methods	Apply
CO4	manipulate appropriate statistical tools and techniques	Analyze
CO5	use the basics of statistical software	Create

UNIT-I

(18 HOURS)

Scientific Research: Concept of Research- Principles – Characteristics and Functions of Research - *Steps in Research. Types of Research:* Pure, Applied and Action Research, Qualitative and Quantitative Studies - Methods of Research: Exploratory, Descriptive and Experimental Designs – Surveys- Case study- PRA- Research Aptitude, Research Skills and Ethics in Research.

UNIT-II

(18 HOURS)

Research Process: Formulation of Research problem, *Criterion for Selection of a Problem*, Statement of the Problem and Definition of Terms, Objectives, *Review of Literature:* Sources of Literature, Methods of Writing Review - **Variables:** Independent and Dependent - *Hypotheses:* Characteristics and Functions – Preparation of *Research Design*.

UNIT-III

(18 HOURS)

Data Collection: Sources and Interpretation of Data - Tools: Interview, Observation, Schedule and Questionnaire- *Sampling:* Need, Characteristics, *Sampling Methods* and Sampling procedure - Rating and Attitude Scales - Psychological Test: Projective Techniques – Sociometry- Pre -test reliability and Validity. **Research Report:** Format, Types of Research Report, Stages of Thesis writing.

UNIT IV

(18 HOURS)

Statistical Analysis: Definition, Characteristics, Limitations and use of statistics – Descriptive statistics - Co-efficient of variation – **Correlation:** Meaning, Types, Karl Pearson's Co-efficient of correlation and Rank order method - **Regression:** Meaning, Regression Lines, Regression Equations - **Time Series:** Meaning, Uses, Moving Average Method of Least Square. **Index Numbers:** Meaning, Uses, Problems in construction, Weighted and Unweighted Index Numbers.

UNIT-V**(18 HOURS)**

Testing of Hypothesis: z-test, t- test, F-test, Chi-Square test, ANOVA. **Multivariate Analysis:** Multivariate Analysis of Variance (MANOVA), Factor analysis and discriminate analysis (Concepts only) **Non-Parametric Analysis:** Sign Test, Wilcoxon, Kolmogorou Smirnov test, Mann-Whitney U test and Kruskal Wallis H test - Use of Statistical Analysis Software.

TEXT BOOKS

1. Kothari. C.R., Gaurav Garg, Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi, 2014.
2. Ravilochanan.P., Research Methodology, Margham Publications, Chennai, 2010.

REFERENCE BOOKS

1. Buckingham , William M.K., Research Methods, New Delhi: Atomic Publishing, 2011
2. Kothari C.R, Research Methodology: Methods and Techniques, New Age International, 2009
3. Krisnasamy and Renganathan,M, Methodology of Research In Social Sciences, Himalaya Publishing, New Delhi 2011.
4. Sajahan. S, Research Methods for Management, Jaico Publishing House, New Delhi 2010.
5. Young P.V, Scientific Social Survey and Research, Prantice hall, New Delhi, 2003
6. K. Anbumani, X.L.X. Wilson ,Research methods for social science and management studies, - New royal book company, 2019
7. P.L. Bhandarkar, T.S. Wilkinson ,Methodology and techniques of social research., Himalaya publishing house, 2010

D. WEB SOURCES**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	-	L	S	L	S	L	S	L	-
CO2	-	S	M	S	S	S	S	S	S	L
CO3	M	-	L	L	M	S	S	S	S	M
CO4	M	L	-	L	S	S	S	S	L	-
CO5	S	S	-	-	S	S	S	S	S	-

SEMESTER - III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN10	Indirect Taxation	75	-	-	5

Course Objectives:

1. To teach the features, and benefits of GST, To enable students to learn important definitions on GST, registration procedure relating to GST
2. To teach the various aspects of assessment of GST, important provisions of GST

COURSE OUTCOME

❖ On successful completion of the course, the students must be able to

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Get a better understanding of the features, and benefits of GST	Remember
CO2	Master the important definitions on GST	Understand
CO3	Appreciate the registration procedure relating to GST	Evaluate
CO4	Understand the various aspects of assessment of GST	Analyze
CO5	Gain a better knowledge on the important provisions of GST	Analyze

SYLLABUS**UNIT I****(15 Hours)**

Indirect Taxes: Introduction - *Features - Objectives of Taxation- Types of taxes*- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- *Goods and Services Tax Act 2016* - Introduction – Features – Recent Amendments -Benefits of GST Act.

UNIT II**(15 Hours)**

Goods and Service Tax: Important Definitions - Taxable persons – Time of supply of goods and services – *Administrative set up* – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

UNIT III**(15 Hours)**

Registration: Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – *Amendment of registration* – Cancellation of registration – Revocation of cancellation of registration.

UNIT IV**(15 Hours)**

Assessment of GST: Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – **Payment of Tax - Tax Deducted at Source** – Electronic Commerce – Definitions - Collection of Tax at source.

UNIT V**(15 Hours)**

Customs Act 1962: Important Definitions – Basics – Importance of Customs Duty Constitutional authority for levy of Customs Duty – *Types of Customs Duty* – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

REFERENCE BOOKS

1. Balachandran, Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 2014.
2. Mehrotra&Goyal , Indirect Taxes, SahityaBhavan Publications, Agra, 2015.
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, Kavin Publications, Coimbatore, 2018.
4. Radhakrishnan, Indirect Taxation, Kalyani Publishers, 2013.
5. Background Material for Goods and Service Tax. July, National Academy Of Customs Excise and Narcotics, 2016.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S		M	L	M	S	L	M	S	S
CO2	L	M	S	L	M	L		S	S	S
CO3	M	L		M	L	M	L		S	
CO4		S	S					S	M	M
CO5	S			L	M		M			S

SEMESTER III

Course Code	Course name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN11	Marketing Management	90	-	-	5

COURSE OBJECTIVES:

1. To understand the concept, functions and approaches to marketing management and the factors determining the segmentation and buyer behaviour.
2. To analyse the product life cycle and product development process, pros and cons of marketing strategies for different products

COURSE OUTCOMES:

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

S. No.	COURSE OUTCOME	BLOOMS VERB
CO1	explain the concept and functions of marketing management	Remember
CO2	analyse the factors for segmentation and buyer behavior	Understand
CO3	examine the product life cycle stage of different products and product development process	Analyze
CO4	evaluate the 4Ps, its pros and cons and formulate strategies	Analyze
CO5	design and carryout market surveys and research studies and develop market information system for effective decision making	Understand

UNIT I**(18 HOURS)**

Introduction to Marketing: Meaning – Definition - Importance – Functions – Nature and scope of marketing – *Marketing Management Process - Marketing Environment – Market Segmentation:* Criteria for market segmentation, Elements of market segmentation – marketing planning.

UNIT II**(18 HOURS)**

Buyer Behaviour and Motivation: Buyer Characteristics - determinants of buyer behavior – buying motives - *Maslow's Hierarchy of needs* –Festinger's Theory of Cognitive Dissonance – Stages of and participants in buying process.

UNIT III**(18 HOURS)**

Marketing Mix – Product and Price Mixes: Classification of goods – Product mix –Product Life Cycle–Product development – Product mix strategies, **Pricing Decisions:** Objectives – Factors affecting pricing decisions – Kinds of Pricing –pricing strategies- Extended Marketing Mix.

UNIT IV**(18 HOURS)**

Promotion and Distribution Mixes: Promotion mix: Components–Advertising; *Personal selling; sales promotion* and publicity –*Channels of distribution* -Selection of appropriate channel/Distribution– effectiveness.

UNIT V

(18 HOURS)

Marketing Systems and Structures in India: Organized and unorganized marketing Systems- marketing structures and functionalities-globalization: its effect on marketing system-Rural marketing and its potentials– **Marketing Research:** methods, tools and techniques- **Online Marketing:** Types, Merits and demerits – Marketing Information System.

REFERENCES:

- 1) Baines Paul, Chris Fill and Page Kelly, **Marketing**, Asian Edition; Oxford University Press, New Delhi, 2013.
- 2) Kotler, Philip, Kevin Lane Keller, **Marketing Management:** Pearson Education, New Delhi, 2016.
- 3) Nair Rajan , **Marketing;** S.Chand & Co, New Delhi, 2002.
- 4) Philip Kotler, **Principles of Marketing Management**, Prentice Hall India, New Delhi, 2012.
- 5) Philip Kotler , **Marketing Management: Analysis, Planning and Control**, Prentice Hall India, New Delhi, 2000.
- 6) Ramasamy, V.S and S. Namakumari, **Marketing Management: Global Perspective Indian Context**, Macmillan, New Delhi, 2014.
- 7) Varshney & Gupta , **Marketing Management**, S.Chand & Co, New Delhi, 2008.

WEB RESOURCES:**MAPPING WITH PROGRAM OUTCOMES:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	S	-	-	S	M	S	S	M	-
CO2	-	M	-	-	M	M	-	-	S	-
CO3	L	S	-	-	L	M	-	-	L	M
CO4	-	L	-	-	L	L	-	-	L	M
CO5	L	S	-	-	S	M	S	-	S	-

SEMESTER III

Course Code	Course Name	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21PCACN	IDC: Management Information Systems	2 Hours	-	-	2

OBJECTIVES:

- To describe the role and importance of Management Information System.
- To enable the student's to understand the methods of Decision Making.
- To enable the students to know the E-Business Models and Applications.
- To gain knowledge on Security Threats and Vulnerability.

COURSE OUTCOMES:

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

S. NO.	COURSE OUTCOME	BLOOMS VERB
CO1	Identify the basic concepts used in the field of Management Information Systems	Understand
CO2	Explain the Process of Decision making in MIS	Analyze
CO3	Convert the Collected Information to Business Intelligence.	Create
CO4	Compare the Conventional Enterprise with E-Enterprise and connect the Technology Options for practicing Real Time Enterprise.	Evaluate
CO5	Identify the Security threat in E-Business	Analyze

SYLLABUS

UNIT I

(6 HOURS)

Management Information Systems in a Digital Firm: MIS concept – Definition – Role of the MIS– Impact of the Management Information System– MIS and the user – Management as a Control System - **MIS support to the Management** – MIS for a Digital Firm

UNIT II

(6 HOURS)

Decision Making: Decision making Concepts- **Decision Making Process**, Types – Nature of Decision – Methods – Decision Analysis by analytic Modelling - Behavioural Concept of Decision Making – MIS and Decision Making

UNIT III

(6 HOURS)

Information, Knowledge, Business Intelligence: - Information Concepts – **Classification of the Information** - Methods of Data and Information Collection - Business Intelligence

UNIT IV

(6 HOURS)

E-Business Enterprise: Introduction– Comparison between Conventional Design and Digital Firm- Business Models of Digital Firm –**Models of E-Business** –E- Communication- E-

M.Com. (Cooperation)

2021-22 onwards

Collaboration-Real Time Enterprise – Technology options for becoming Real Time Enterprise.

UNIT V**(6 HOURS)**

Information Security: Threats and Vulnerability – Security Controls – Fault Tolerant Computer Systems – *Managing security threat in E-Business* - Application System's Security Management – Information Security Attributes

REFERENCE BOOKS:

1. WamanS.Jawadekar , "Management Information Systems", McGrawHill Education Pvt. Ltd., Fifth Edition, 2017.
2. James A.O'Brien,George M.Marakas,"Management Information Systems", MGH,Tenth Edition,2011.
3. Kenneth C.Laudon,Jane Price Laudon,:"Management Information Systems"PHI,2002
4. Gordon B.Davis, Margrethe, H.Olson," MIS Conceptual foundations Structure and development, MGH, Third Edition.

WEB RESOURCES:

1. <https://www.saintmarys.edu/files/webform/2018/175/components/management-information-system-by-jawadekar-free-pdf-download.pdf>
2. <https://www.sctevtservices.nic.in/docs/website/pdf/140304.pdf>
3. <https://www.pdfdrive.com/download-mis-tutorial-pdf-version-tutorials-point-e6956576.html>
4. <https://www.coursehero.com/file/12351795/MIS-tutorial/>

ASSIGNMENT:

Assignments may be given from the following topics:

1. MIS for Digital Firm
2. Decision Making
3. Information Security

GROUP TASK:

Group Tasks may be given in the form of Seminar, Group Discussion, Quiz etc. in the topics:

1. Models of E-Business
2. Network Security

MAPPING WITH PROGRAMME OUTCOMES:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	M	-	S	-	-	L	L	-	L
CO2	L	S	-	S	M	M	S	M	M	L
CO3	S	S	M	S	S	S	S	M	S	M
CO4	S	S	S	S	S	M	S	S	S	M
CO5	S	M	-	S	S	-	S	S	S	M

S- Strong; M-Medium; L-Low

SEMESTER – IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN12	ADVANCED COOPERATIVE MANAGEMENT	90	-	-	5

Course Objectives:

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

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Describe the concept of cooperative management and professionalization of cooperative management.	Remember
CO2	Learn about the President, Vice-President and executives relationships.	Understand
CO3	Sketch out administrative set up of cooperative and audit department.	Evaluate
CO4	Analyze the operational efficiency of cooperatives.	Analyze
CO5	Compare the different system approaches in cooperatives.	Analyze

Syllabus**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.

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.

WEB SOURCE:

1. <https://www.academia.edu.com>
2. <https://www.springer.com>
3. <https://www.slideshare.net.com>
4. <https://www.amazon.in>.
5. <https://study.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	-	-	S	M	-	L	-	M	S
CO2	-	S	-	S	-	S	-	-	S	S
CO3	M	S	-	M	S	-	-	-	M	-
CO4	-	-	-	S	-	M	-	-	-	L
CO5	-	M	L	-	M	S	-	-	S	-

S-Strong, M-Medium & L-Low

SEMESTER IV

Course Code	Course name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN13	Human Resource Management	90	-	-	5

Course Objectives:

- To enable the students to understand the concept of human resource planning and recruitment process.
- To enable the students to understand the employees training and development in organization.

Course Outcomes:

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

S. No	COURSE OUTCOME	BLOOMS VERB
CO1	to understand the concept of human resource management and its relevance to organizations.	Remember
CO2	to develop necessary skill set for various planning in Human Resource Management	Understand
CO3	to Analyze the strategies required to select, recruit and develop manpower resources in HRM	Analyze
CO4	analyze the key issues related to administering the human elements such as employees training and development	Analyze
CO5	summarize the role of HR planning in functions such as training and development, wages and salary administration	Understand

A.SYLLABUS:**UNIT-I****(18 Hours)**

Human Resources Management: Need, Importance, Objectives – *Organization structure* – Functions and role of H.R Manager – *Approaches to HRM*- Human Resource Management Practices in Cooperatives.

UNIT-II**(18 Hours)**

Human Resource Planning: Manpower planning – *Job analysis* – *Job description* – *Job specification* – Job satisfaction – Personnel Problem - HR Accounting and Auditing- *Human Resource Information System* -Human resource planning in Co-operatives.

UNIT-III**(18 Hours)**

Recruitment and Selection: Concept– Recruitment policy – factors affecting recruitment – steps in recruitment process – *source of recruitment* – *Selection process*-Recruitment and Selection Process in Co-operatives.

UNIT-IV**(18 Hours)**

Employee Training and Development: Need, Steps in Training Programme – Training Methods – Promotion – Transfer – *Performance Appraisal*: Types – Aptitude and Traits- Institutional arrangements for Training in Co-operatives.

UNIT-V**(18 Hours)**

Wages and Salary Administration: Compensation plans – *Job evaluation* - Individual and group incentives – Bonus – Fringe benefits – *Industrial Relations:* Nature, Need and Trends - Collective bargaining – Wage, Salary and Pay Structure in Co-operatives.

TEXT BOOKS:

- 1.Sharon Pande and Swapnalekha Basak, Human Resource Management,Vikas Publishing House Pvt.Ltd,2015.
- 2.VSP Rao, Human Resource Management Text and Cases, Excel Books,2008.
3. R.S.Dwivedi, A Textbook of Human Resource Management , Vikas Publishing,2007.
4. Neha Verma,Managing Human Resources, Vayu Education of India,2013.
5. Gary Dessler and Biju Varkkey, Human Resource Management,Pearson,2016.

REFERENCE BOOKS

1. Aswathappa K, Human Resource and Personnel Management, Tata McGraw Hill, 1997.
2. Garry Dessler, Human Resources Management
3. P.C. Tripathi, Personnel Management and Industrial Relations
4. C.B.Gupta, Human Resources Management, Sultan Chand & Co, New Delhi, 2011
5. L. M. Prasad, Human Resources Management, Sultan Chand & Co, New Delhi, 2010

WEB RESOURCES:

1. <https://www.whatishumanresource.com>
2. <https://www.managementstudyguide.htm>
3. <https://www.thebalancecareers.com>
4. YouTube: - [https:// YouTube/hy_5bGoofMc](https://YouTube/hy_5bGoofMc)

MAPPING WITH PROGRAM OUTCOMES:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L	M	S	S	-	L	-	L	M	-
CO2	M	S	-	M	-	-	-	-	-	-
CO3	-	-	S	-	-	M	-	-	L	S
CO4	-	L	-	L	-	-	-	-	-	-
CO5	S	-	L	-	-	S	-	M	S	-

SEMESTER IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN14	Business Ethics and Corporate Social Responsibility	90	-	-	5

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Describe and Explain the theories and standards in business ethics.	Understanding
CO2	Learn the ethics involved in the realm of marketing.	Understanding
CO3	Classify the relationship between ethics and HRM.	Applying
CO4	Identify the fraudulent activities in the financial sector.	Applying
CO5	Substantiate and generalize the requirements and ethical aspects in CSR for social development.	Applying

SYLLABUS

UNIT – I:

(18 Hours)

Business Ethics: Concepts, and *Theories of Business Ethics* - Meaning Definition and Principles of Personal Ethics - *Professional ethics* - Business Ethics, Management and Ethics - Ethical theories in Relation to Business - Ethical decision making - Characteristics of an Ethical Organisation.

UNIT – II:

(18 Hours)

Human Resources Management and Ethics: Ethical issues in Human Resources Management- discriminations- suppression of democracy in work place - *privacy issues*- – performance tracking – privacy issues of computerised employee records- electronic surveillance – safety and health – *performance appraisals* –role of HRM in creating ethical organisation - compensation ethics.

UNIT - III:

(18 Hours)

Marketing and Ethics: Ethical Issues in Marketing- Definition, Ethical issues in Marketing Strategy – *Ethical Issues in Marketing Mix* – Product – Price – Promotion – Place – Process – People – Physical evidence – Ethical issues and Consumerism - Consumer Protection – Consumer Welfare – Consumer delight – *Consumer Rights* - Ethics in market research.

UNIT – IV:

(18 Hours)

Finance and Ethics: Ethical Issues in Finance – Ethical Issues in financial Market - *Ethical Issues in Financial Services Industry* – Frauds in Banks – Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non Life Insurance Sector – Ethics in auditing - *Money laundering*.

Unit – V:**(18 Hours)**

Corporate Social Responsibility: Importance of Social responsibility of Business- Definitions of CSR – Models of implementation of CSR – CSR as a business Strategy – Advantages of CSR Scope of CSR – Steps to Attain CSR – External Standards on CSR – **Ethics and Social responsibility of Business** – Environmental Ethics – Environmental Issues in India – Green Initiative – **Waste Management**.

Books for Reference:

1. AC Fernando, '*Business Ethics - An Indian Perspective*', Pearson Education, New Delhi, 2019.
2. *Business Ethics and Corporate Governance*, ICFAI Center for Management Research, Hyderabad, 2013.
3. John R Boatright, *Ethics and the conduct of Business*, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi, 2009.
4. Prabhakaran Paleri, *Corporate Social Responsibility: Concept, Cases and Trends*, Cengage Learning, New Delhi, 2019.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M		S		M	S	M	S	M
CO2	M	M	L	S		M	M	M		M
CO3	S	M	S	S	L	S	M		M	M
CO4	M			M			S	S		L
CO5	S	L		M	L	M	S	S	M	M

SEMESTER IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCN15	Cooperative Accounting and Auditing	90	-	-	5

Course Objectives:

1. To understand the knowledge of accounting system in cooperative institutions.
2. To enable to students to know how auditing is done in cooperative institution and responsibilities, duties of cooperative auditors.

Course Outcomes:

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

S. No	COURSE OUTCOME	BLOOMS VERB
CO1	Define and recall evaluation of Cooperative Account Keeping.	Remember
CO2	Demonstrate and gain the knowledge of Accounting procedure of Cooperative Institutions.	Understand and Apply
CO3	Familiarize the Net profit distribution of Cooperative Institutions.	Understand
CO4	Familiarize the procedure of Audit system in Cooperatives and Functions of Cooperative Auditor.	Understand
CO5	Apply the Audit knowledge towards preparation of Audit reports in Cooperatives Institutions.	Apply

SYLLABUS:**UNIT I****(18 Hours)**

Evolution of Cooperative Account Keeping: *Fundamentals of cooperative account keeping – Double Entry Book Keeping: Features- Single Entry System: Features - Comparison* between cooperative account keeping and double entry system and single entry system.

UNIT II**(18 Hours)**

Day Book: Types – improve system of day book (problems) - Ledgers – General ledger – *different types of ledgers* kept by different cooperatives – Preparation of statement of Receipts and payment – *Difference between statement of Receipts and payment and trial balance.*

UNIT III**(18 Hours)**

Common Accounting System: Introduction – Components – *Steps for preparation of Final Accounts* – Trading, Profit and Loss Account, Balance Sheet – *Distribution of Net profit.*

UNIT IV**(18 Hours)**

Cooperative Audit: Definition – Objectives, Need and *Features of Cooperative Audit – Duties and Powers of Cooperative Auditor* – Stages of Audit work – Verification of Assets and Liabilities - *Administrative Setup of Cooperative Audit Department* – Difference between General Audit and Cooperative Audit.

UNIT V**(18 Hours)**

Audit Report: Meaning, Objectives – Content of Audit Report – *Preparation of Audit Memorandum and its Enclosures* – Embezzlement and frauds – Schedule of Audit Defects – Rectification of Defects – *Audit Classification and Compilation of Audit Report.*

NOTE: Distribution of Marks: Theory: 60 Percentage and Problems: 40 percentages.

TEXT BOOKS:

1. Dr. Krishnaswami O.R., Cooperative Account Keeping, Oxford and IBH Publishing House, New Delhi.
2. Manicka Vasagam P. A - Treatise on Cooperative Account Keeping.
3. Dr. Krishnaswami O. R – Principles of Cooperative Audit – Oxford and IBH Publishing House, New Delhi.

REFERENCE BOOKS:

1. Banarjee D.K., Cooperative Account Keeping
2. Registrar of Cooperative Societies Manual on Common Accounting System for PACCS
3. The Tamil Nadu Cooperative Audit Manual Chennai.

WEB RESOURCES:

1. www.tutorialspoint.com
2. www.mgu.ac.in
3. www.researchgate.in
4. www.eurosai.org
5. www.upebl.in

MAPPING WITH PROGRAM OUTCOMES:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S			S	L	S		M	
CO2	S		M	S		L	S			M
CO3	S	M		S		S	M		S	L
CO4	M	S		L	M	S	M	M	S	M
CO5	M	L		M		M	S	M	M	M

S-Strong; M-Medium; L-low

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
21PCNPR	PROJECT: DISSERTATION AND VIVA -VOCE		-	90	10

COURSE OBJECTIVES

- ❖ To prepare the students to take up the project and submission of good research report individually.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Identify the researchable problem and write statement of the problem	Understand
CO2	Source out and collect appropriate literature	Apply
CO3	Interview and record the data from the respondents	Apply
CO4	Use appropriate statistical tools and interpret	Analyze
CO5	Construct a good research report and defend the thesis	Create

PROJECT: DISSERTATION AND VIVA - VOCE

Project Coordinator will be elected once in three years among the faculty members. Project coordinator is the responsible person to convene regular project review meetings in consultation with the Head of the Department. At the end of the second semester, the project coordinator has to convene first project meeting to discuss current researchable problems and to allocate project wards. Project guides are chosen by the wards on the basis of lottery method. The project topics will be finalized by the wards in consultation with their respective supervisors in the given time frame. Clear time schedule for various stages of project work will be given by the project coordinator for ensuring timely completion. The research scholars have to adopt both primary and secondary data for their research.

The problem chosen by each student for their research should pertain to Co-operative Institutions / relating to Problem of members of cooperative institutions / Issues pertaining to Cooperation / Rural and small scale Enterprises.

Each student should submit two Copies of project report as per the guidelines of the Controller of Examinations.

The project will be evaluated for 200 Marks. (Project Report: 150 marks, Viva- Voce: 50 marks).

The average mark of the Internal Examiner (supervisor) and the External Examiner will be taken as the final mark for project.