

B.Com. COOPERATION

COURSE STRUCTURE

(With effect from the Academic Year 2022-23)

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS),
SALEM - 636 007.**

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS),
SALEM - 636 007.**

DEPARTMENT OF COOPERATION

B.Com. DEGREE IN COOPERATION

(for the candidates admitted from the Academic year 2022-23)

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 OBJECTIES (PEO)

PEO1	Enhance the knowledge, understanding and skills in cooperative studies
PEO2	Impart innovative and creative thinking to ensure professionalism in cooperatives
PEO3	Realize and inflate the entrepreneurial competence and employment opportunities

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO1	Enable the students to gain expertise both in theoretical and practical
PSO2	Impart the professional skills and competencies to manage the challenges of Cooperatives
PSO3	Prepare the students to get through in the competitive examinations and enlighten them on the benefits of self-employment

PROGRAMME OUTCOMES

The outcomes of the B.Com Cooperation degree programme are:

PO1	This programme will provide theoretical knowledge and practical exposure about cooperation and cooperative enterprises
PO2	The students can develop leadership qualities to address the current challenges of cooperatives
PO3	Entrepreneurial qualities will boost up after completion of the programme
PO4	Make them productive citizens of the country by imbibing human skills
PO5	This programme will improve the capability to use ICT in a variety of learning situations
PO6	The programme shall ignite the spirit of team work which will help in work with diverse groups
PO7	Embrace moral and ethical values in conducting personal and professional life after completion of this course
PO8	The students can work independently and start up their own business
PO9	The students can guide the people in right direction both ethically and morally
PO10	The students will have the ability to express thoughts and ideas effectively

COURSE STRUCTURE- 2022-23

Part	Category	No. of Courses	Total Credits
I	Tamil	2	6
II	English + Communicative English	2	6
III	Core Course – Theory	17	68
III	Core Practical	2	8
III	Allied Theory	4	16
III	Major Based Elective Course(MBEC)	4	16
III	Project	1	8
IV	Skill Enhancement Course (SEC)	4	8
IV	Non-Major Elective Course (NMEC)	2	4
IV	Ability Enhancement Compulsory Course(AECC)	2	4
IV	Ability Enhancement Elective Course(AEEC)	1	2
IV	Professional English (Mandatory)	2	4
V	Extension Activity (Elective)	1	2
	TOTAL	44	152

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), SALEM 636 007.

DEPARTMENT OF COOPERATION

B.Com. (COOPERATION) COURSE STRUCTURE UNDER CBCS

For the Candidates Admitted from the Academic Year 2022-2023

S. No	Part	Course Code	Course Name	Hours	Credits	Marks		Max
						IA	SE	
SEMESTER – I								
1	I	22FTL01	LC – I :கவிதையும்சிறுகதையும்	5	3	25	75	100
2	II	22CEL01	Communicative English-I	5	3	25	75	100
3	III	22UCN01	CC I : Theory of Cooperation	6	4	25	75	100
4	III	22UCN02	CC II: Business Organisation	5	4	25	75	100
5	III	22AEC01	Allied – I- Course I : Business Economics	5	4	25	75	100
6	IV	22AECC1	AECC –I: Value Based Education	2	2	25	75	100
7	IV	22PEL01	Professional English-I	2	2	50	-	050
TOTAL				30	22			650
SEMESTER – II								
1	I	22FTL02	LC –II: காப்பியங்களும்நாடகமும்	5	3	25	75	100
2	II	22CEL02	Communicative English-II	5	3	25	75	100
3	III	22UCN03	CC III : Cooperative Development in India	6	4	25	75	100
4	III	22UCN04	CC IV : Principles of Accounting	5	4	25	75	100
5	III	22AEC02	Allied – I: Course II : Indian Economy	5	4	25	75	100
6	IV	22AECC2	AECC-II: Environmental Studies	2	2	25	75	100
7	IV	22PEL02	Professional English-II	2	2	50	-	050
TOTAL				30	22			650
CUMMULATIVE TOTAL					44			1300
SEMESTER – III								
1	III	22UCN05	CC V : Cooperative Credit and Banking	6	4	25	75	100
2	III	22UCN06	CC VI : Principles of Management	5	4	25	75	100
3	III	22UCN07	CC VII : Cooperation in Abroad	5	4	25	75	100
4	III	22UCN08	CC VIII : Principles of Marketing	5	4	25	75	100
5	III	22ASTC1	Allied – II: Course I Business Statistics-I	5	4	25	75	100
6	IV	22UCNS1	SEC I: MIS & Computer Applications	2	2	25	75	100
7	IV	22UCNN1	NMEC I: Dynamics of Cooperation	2	2	25	75	100
8	V	22EXAT1	Extension(Community Service)* : National Cadet Corps	2 (Self Study)	2	-	100	100
		22EXAT2	Extension(Community Service)* : National Service Scheme					
		22EXAT3	Extension(Community Awareness)* : Indian Heritage and Culture					
		22 EXAT4	Extension(Community Awareness)* : Public Health and Personal Hygiene					
TOTAL				30	26			800
CUMMULATIVE TOTAL					70			2200

SEMESTER – IV								
1	III	22UCN09	CC IX : Office Management	5	4	25	75	100
2	III	22UCN10	CC X : Cost Accounting	6	4	25	75	100
3	III	22UCN11	CC XI : Production, Trade and Service Cooperatives	5	4	25	75	100
4	III	22UCNP1	CP I : Cooperative Training: Cooperative Institutions Visit	5	4	40	60	100
5	III	22ASTC2	Allied – II-Course-II: Business Statistics - II	5	4	25	75	100
6	IV	22UCNS2	SEC II: Computerised Accounting & GST	2	2	25	75	100
7	IV	22UCNN2	NMEC - II : Business Correspondence	2	2	25	75	100
8	IV	22AEEC1	AEEC I : Gandhian Thoughts	2(Self Study)	2			100
		22AEEC2	AEEC I : Human Rights					
		22AEEC3	AEEC I : Business Startup Fundamentals					
		22AEEC4	AEEC I : Professional Ethics & Cyber Netiquette					
TOTAL				30	26			800
CUMMULATIVE TOTAL					96			2900
SEMESTER – V								
1	III	22UCN12	CC XII : Income Tax Law and Practice	5	4	25	75	100
2	III	22UCN13	CC XIII : Cooperative Law	5	4	25	75	100
3	III	22UCN14	CC XIV : Research Methods	5	4	25	75	100
4	III	22UCNP2	CP II : Cooperative Training: Internship in Cooperatives	5	4	40	60	100
5	III	22UCNM1	MBEC I : Management Accounting	4	4	25	75	100
		22UCNM2	MBEC II : Corporate Accounting					
6	III	22UCNM3	MBEC III : Human Resource Management	4	4	25	75	100
		22UCNM4	MBEC IV : Industrial Relations and Labour Legislation					
7	IV	22UCNS3	SEC III : Business Communication	2	2	25	75	100
TOTAL				30	26			700
CUMMULATIVE TOTAL					122			3600
SEMESTER – VI								
1	III	22UCN15	CC XV: Cooperative Book Keeping System	5	4	25	75	100
2	III	22UCN16	CC XVI: General and Cooperative Audit	5	4	25	75	100
3	III	22UCN17	CC XVII: Cooperative Management and Administration	5	4	25	75	100
4	III	22UCNM5	MBEC V : Commercial Law	4	4	25	75	100
		22UCNM6	MBEC VI : Foreign Trade Policy, Procedures and Documentation					
5	III	22UCNM7	MBEC VII: Life and General Insurance	4	4	25	75	100
		22UCNM8	MBEC VIII: Service Marketing					
6	III	22UCNPR	Project:Entrepreneurship Development &Startup Project Proposal	5	8	40	60	100
7	IV	22UCNS4	SEC IV : Fundamentals of Financial Management	2	2	25	75	100
TOTAL				30	26			700
CUMMULATIVE TOTAL					152			4300

LC: Language Course, **CC:** Core Course, **CP:** Core Practical, **AC:** Allied Course, **MBEC:** Major Based Elective Course, **SEC:** Skill Enhancement Course, **NMEC:** Non-Major Elective Course, **AEEC:** Ability Enhancement Compulsory Course & **AEEC:** Ability Enhancement Elective Course

SEMESTER: I

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN01	Theory of Cooperation	90	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Basic Principles of Cooperation and to orient them about Cooperative Thinkers

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	recall the Concept and Principles of Cooperation	REMEMBER
CO2	understand the Various Cooperative Thinkers to Contribute for Cooperatives	UNDERSTAND
CO3	analyze the Cooperatives Perform in other forms of Business Organization	APPLY
CO4	summarize the Cooperatives how can Perform in other forms of Economic System.	APPLY
CO5	know the arrangements for Cooperative Education and Training at different Levels	APPLY

SYLLABUS**UNIT-I****18 HOURS**

Cooperation: Concept – Features – Benefits. Cooperative Principles: Meaning – Evolution - Rochdale Principles - Reformulation of Cooperative Principles by ICA in 1937 and 1966 – ICA Cooperative Identity Statement 1995, Recent Trends in ICA.

UNIT-II**18**

HOURS Cooperative Thoughts: Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr. William King and Charles Fourier-Rochdale Model – Post-Rochdale Cooperative Thought: Raiffesien, and Schultze Delitz, Dr. Gadgil – Different Schools of Cooperative Thought (Concepts only), Eminent Cooperators in India and Tamil Nadu.

UNIT-III**18 HOURS**

Micro Structural and Functional Issues in Cooperation: Social Responsibility of Cooperation – Voluntary Vs. Compulsory Cooperation, Limited Vs. Unlimited liability, Federal Vs. Unitary Structure, Univalent Vs. Polyvalent Cooperatives, Conventional Vs. Integrated Model, Collective Vs. Cooperative organizations.

UNIT-IV**18 HOURS**

Cooperative and Other Forms of Economic System: Capitalism, Socialism and Cooperation- Cooperation as a System, Sector and a Movement – Place of Cooperation in open, closed and mixed Economics.

UNIT-V**18 HOURS**

Cooperative Education, Extension and Research: Need and Importance –Arrangements for Co-operative Education and Training in India at Different Levels, Research in Cooperation – ICA-Sectoral Organization- Strategies for Cooperative Development.

TEXT BOOKS

1. Krishnaswami O.R., Fundamental of Cooperation, S.Chand & Company, New Delhi: 1989.
2. Krishnaswami O.R. &V. Kulandaisamy, Theory of Cooperation – An in-depth Analysis, Coimbatore: Sharma Publication 1992.
3. Hejela.T.N., Principles, problems and Practice of Cooperation, Konark Publishers, New Delhi, 2011.

REFERENCE BOOKS

1. John A.Winfred & V.Kulandaisamy, History of Cooperative Thought, Rainbow Publications, Coimbatore, 1986.
2. Mathur B.S., Cooperation in India, Sahithya Bhavan Publishers, Agra 2015.
3. R.D. Bedi, History, Theory and practice of Cooperation.

WEB RESOURCES

www.ncui.net

www.nabard.org

www.ica.coop

www.ica.gov.ae

www.vamnicom.gov.in

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: I

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN02	BUSINESS ORGANISATION	90	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn the scope, business combination and environment.

COURSE OUTCOME:

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	gather introduction about forms of business organisation.	REMEMBER
CO2	enrich the knowledge about merits and limitations of various business organisation.	UNDERSTAND
CO3	make them understand the formation of business unit in different angel.	APPLY
CO4	analyse and apply capital mobilization in different business organisation.	APPLY
CO5	gather knowledge about business combination and practicability.	APPLY

SYLLABUS**UNIT-I****19 HOURS**

Business: Meaning, Objectives, Features, Essential characteristics and Types – Qualities of a Good Businessman.

UNIT-II**17 HOURS**

Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Company and Cooperatives.

UNIT-III**18 HOURS**

Business startup: Procedural aspects in establishing new business unit, Business Promotion, Plant location, Plant layout and size of business unit.

UNIT-IV**18 HOURS**

Capital Raising for Business: Methods: Issue of shares, Debentures, Borrowings and Assistances from Industrial Finance Institutions. Stock Exchange: Functions and Methods of trading.

UNIT-V**18 HOURS**

Business Combinations: Meaning, Objectives, Causes and Types –Public Utilities: Forms, Characteristics and Problems.

TEXT BOOKS

1. Francis Cherunilam, Business Environment: Text and Cases, Himalaya Publishing House, Mumbai, 2012
2. Y.K. Bhushan, Fundamentals of Business Organization and Management, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS

1. N.Vinayagam, M.Ramaswamy and V.Vasudevan – A Text Book of Business Organisations, Sultan Chand & Co., New Delhi, 2010
2. P.N Reddy and S.S Gulshan Principles of Business Organisation and Management.
3. C.B.Gupta, Business Management, Sultan Chand & Sons, New Delhi, 2010

WEB RESOURCES

www.researchgate.net

www.libres-ejournal.info

www.inc.com

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: I

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UPE01	PROFESSIONAL ENGLISH - I	36	-	-	2

COURSE OBJECTIVES

- ❖ To develop the language skills of students by offering adequate practice in professional contexts.
- ❖ To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- ❖ To focus on developing students' knowledge of domain specific registers and the required language skills.
- ❖ To develop strategic competence that will help inefficient communication
- ❖ To sharpen students' critical thinking skills and make students culturally aware of the target situation.

COURSE OUTCOMES

- ❖ Recognise their own ability to improve their own competence in using the language
- ❖ Use language for speaking with confidence in an intelligible and acceptable manner
- ❖ Understand the importance of reading for life
- ❖ Read independently unfamiliar texts with comprehension
- ❖ Understand the importance of writing in academic life
- ❖ Write simple sentences without committing error of spelling or grammar

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

NB: All four skills are taught based on texts/passages.

SYLLABUS**UNIT 1****COMMUNICATION**

Listening : Listening to audio text and answering questions -Listening to Instructions

Speaking : Pair work and small group work.

Reading : Comprehension passages –Differentiate between facts and opinion

Writing : Developing a story with pictures.

Vocabulary : Register specific - Incorporated into the LSRW tasks

UNIT 2**DESCRIPTION**

- Listening** : Listening to process description.- Drawing a flow chart.
- Speaking** : Role play (formal context)
- Reading** : Skimming/Scanning-Reading passages on products, equipment and gadgets.
- Writing** : Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.
- Vocabulary** : Register specific -Incorporated into the LSRW tasks.

UNIT 3**NEGOTIATION STRATEGIES**

- Listening** : Listening to interviews of specialists / Inventors in fields (Subject specific)
- Speaking** : Brainstorming. (Mind mapping). Small group discussions (Subject-Specific)
- Reading** : Longer Reading text.
- Writing** : Essay writing (250 words)
- Vocabulary** : Register specific - Incorporated into the LSRW tasks

UNIT 4**PRESENTATION SKILLS**

- Listening** : Listening to lectures.
- Speaking** : Short talks.
- Reading** : Reading Comprehension passages
- Writing** : Writing Recommendations Interpreting Visuals inputs
- Vocabulary** : Register specific - Incorporated into the LSRWtasks

UNIT 5**CRITICAL THINKING SKILLS**

- Listening** : Listening comprehension- Listening for information.
- Speaking** : Making presentations (with PPT- practice).
- Reading** : Comprehension passages –Note making.
Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)
- Writing** : Problem and Solution essay– Creative writing –Summary writing
- Vocabulary** : Register specific - Incorporated into the LSRW tasks.

SEMESTER: II

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN03	Cooperative Development in India	90	-	-	4

COURSE OBJECTIVES

- ❖ To portray the development of cooperatives during pre and post-independence.

COURSE OUTCOME:

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Propagate among the students about cooperative development in India	REMEMBER
CO2	Understand the cooperative committee and commission in India and TamilNadu	UNDERSTAND
CO3	Apply what are the challenges of before Cooperatives	APPLY
CO4	Learn the Growth and performance of Cooperatives in Tamil Nadu	APPLY
CO5	Identify the challenges before the cooperatives	APPLY

SYLLABUS**UNIT-I****20 HOURS**

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**20 HOURS**

Cooperative Development under Five Year Plans: Major findings and recommendations of AIRCSC 1954, AIRCRC 1969, Metha Committee, CRAFICARD 1979, Agricultural Credit Review Committee 1989.

UNIT-III**26 HOURS**

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). Integrated Cooperative Development Project (ICDP) –

Development Action Plan (DAP) – (Liberalization and Cooperative Sector) LPG – Constitutional Amendment. Govindarajan Committee.

UNIT-IV**12 HOURS**

Growth and Performance of Cooperative in Tamil Nadu: Social and economic significance - market share – schemes and programmes of the Govt. for Cooperative Development.

UNIT -V**12 HOURS**

Challenges before Cooperatives: - Strength, weakness, opportunities and threats – New generation Cooperatives, Joint Liability Groups –Producer companies.

TEXT BOOKS

1. Hajela T.N., Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi, 1999.

REFERENCE BOOKS

1. Bedi R.D., Theory, History and Practices of Cooperation, R.Lall Book Depot, Meerut, 1998.
2. Mathur. B.S. Cooperation in India, Sahithya Bhavan Publishers,

WEB RESOURCES

www.ncui.net

www.nabard.org

www.ica.coop

www.ica.gov.ae

www.vamvicom.gov.in

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: II

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN04	PRINCIPLES OF ACCOUNTING	90	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn principles and concepts of Accounting.
- ❖ To enable the students to prepare journal entry and ledger account.
- ❖ To understand the students to preparing Trial balance and Final accounting.

COURSE OUTCOME:

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Gain the preparation of ledger, trial balance and balance sheet of institutions	REMEMBER
CO2	Gain knowledge about accounting rules, ledger, trial balance ,final account, preparation of receipts and payment, income and expenditure records, various types of account etc.	UNDERSTAND
CO3	Rectify the errors and prepare bank statements	APPLY
CO4	Apply the accounting rules in determining financial results	APPLY
CO5	Apply accounting procedure in double entry system , single entry system and non trading concern.	APPLY

UNIT-I**20 HOURS**

Book Keeping: Accounting concepts and conventions- Kinds of accounts and its rules- Journalising (problems) - Subsidiary books - Cash book (problems) - Ledger Postings.

UNIT-II**16 HOURS**

Trial Balance: Preparation (problems) – Errors (theory only) – Bank Reconciliation statement: Preparation simple problems

UNIT -III**20 HOURS**

Final Accounts: – preparation of trading, profit -loss account and Balance sheet- Adjusting entries – closing stock – outstanding expenses and income – prepaid expense and income-depreciation – provision on debtors and creditors – interest on capital and drawing (simple problems)

UNIT-IV**16 HOURS**

Single Entry System: Meaning – characteristics – Differentiate between double entry book keeping and single entry book keeping- calculation of profit-loss account- Net worth method – conversion method(simple problem).

UNIT V**18 HOURS**

Accounting for Non -trading concern: Receipt and payment account – Income and expenditure account- difference between Receipt & payment account and Journal Entry – Balance sheet (simple problems).

Note: Distribution of Marks between theory and problem shall be 50% and 50% respectively.

TEXT BOOKS

1. Principles & Practice of accounting - CA.DG.Sharma & Dr.S.K.Agrawal, Tax Mann`s Publication, Nov 2019.
2. Principles of Financial Accounting - Dr.S.K.Singh, Dr.Jitendra Kumar Saxena, Mohd.Asifkhan, SBPD Publication -2022, Newdelhi.
3. Financial Accounting - Dr.S.M. Shukla, Sahitya Bhawan Publication , Agra -2022

REFERENCE BOOKS

1. Gupta .R.L. and Radhasamy.M, “Advanced Accountancy” Sultan Chand & Company Ltd., New Delhi, 14th Edition , 2004.
2. Jain S.P. & Narang.K.L, “Financial Accounting”, Kalyani Publishers, Ludhiana, 3rd Edition, 2008.
3. Reddy T.S& Murthy.A, “Financial Accounting”, Margham Publications, Chennai, 1st Edition, 1998.
4. Arulanandam, “Advanced Accounting” Himalaya Publications Mumbai.

WEB RESOURCES

www.accountingcoach.com, www.cleartax.in, www.iedunote.com, www.accountig.com

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: II

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22AECC2	ENVIRONMENTAL STUDIES	36	-	-	2

Learning Objectives: To learn the environmental aspects and issues for the meaningful utilization of natural resources.

Learning Outcomes: On completion, the students can able to minimize the use of non-renewable resources and can disseminate the significance of environmental awareness among the public.

UNIT – I Natural Resources: Definition, scope, importance and public awareness - **Forest Resources:** Deforestation, mining, dams and their effects on forest - **Water Resources:** Utilization of surface and ground water, floods, benefit and problems - **Mineral Resources:** Environmental effects of extracting and using mineral resources.

UNIT – II: Eco Systems: Concept, structure and functions of ecosystem, Producers, consumers and decomposers - Energy flow in ecosystem - Ecological succession - Food chain, food webs and ecological pyramids - Outline of important ecosystem.

UNIT – III: Biodiversity and Pollution: Threats of biodiversity: Habitat loss poaching of wildlife, man wild life conflicts - Endangered and endemic species of India - Environmental pollution: Causes, effects and control measures - Role of an individual in the prevention of pollution of air, water and soil - **Solid Waste Management:** Causes, effects and control measures of urban and industrial wastes- **Disaster management:** Floods, earthquake, cyclone and landslides.

UNIT – IV: Social Issues and the Environment: From unsustainable to sustainable development - Environmental Ethics: Issues and problem – solutions. Climate change global warming, acid rain, ozone layer depletion.

UNIT – V: Population issues and Legislation: An outline of Environmental Pollution Act - Population explosion and problems - Environment and human health.

REFERENCE BOOKS

1. Miller T.G., Jr. Environmental Science, Wadsworth Publishing Co.
2. P. Arul, A Text book of Environmental studies, Environmental Agency, Chennai.
3. P.D. Sharma, Environmental Science.
4. Arunachalam N, Environmental Science and Engineering, Charulatha Publications, Chennai, 2000.
5. Kumaraswamy K, Environmental studies, Bharathidasan University, Trichy, 2000.
6. Editorial Board, Periyar EVR college professors, Environmental studies, Trichy.

SEMESTER: II

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UPE02	PROFESSIONAL ENGLISH – II	36	-	-	2

COURSE OBJECTIVES

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- ❖ Develop their competence in the use of English with particular reference to the workplace situation.
- ❖ Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- ❖ Develop their competence and competitiveness and thereby improve their employability skills.
- ❖ Help students with a research bent of mind develop their skills in writing reports and research proposals.

Course Outcome

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
- Adapt easily into the workplace context, having become communicatively competent.
- Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

UNIT -I**18 HOURS****Communicative Competence**

Listening–Listening to two talks / lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages-open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/task to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

UNIT2**18 HOURS****Persuasive Communication**

Listening: listening to a product launch – sensitizing learner to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative / persuasive essay.

UNIT3-**18 HOURS****Digital Competence**

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating blogs (How to become a blogger and use blogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS

Office and how they can be utilized in relation to work in the subject area

UNIT4**18 HOURS****Creativity and Imagination**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentation through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based) Poster making – writing logans / captions (subject based)

UNIT5**18 HOURS****Workplace Communication & Basics of Academic Writing**

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

INSTRUCTION TO COURSE WRITERS

1. Acquisition of subject-related vocabulary should not be overlooked. Textboxes with relevant vocabulary may be strategically placed as a Pre-Task or in Summing Up

2. Grammar may be included if the text lends itself to the teaching of a grammatical item. However, testing and evaluation does not include Grammar.

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN05	COOPERATIVE CREDIT AND BANKING	90	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to know about various kinds of banks in India.
- ❖ To know about Cooperative Credit Structure (ST, MT and LT).
- ❖ To learn the structure of non-agricultural credit in Tamil Nadu.
- ❖ To get awareness about the relationship between banker and customer and various
- ❖ Financial instruments offered by the banking sectors.
- ❖ To gain knowledge about Modern Banking Trends.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Learn the needs and methods of short term, medium term and long term credit and availability in different cooperative institutions.	REMEMBER
CO2	Gain knowledge about the various functions of Primary, District and State level cooperative organizations.	UNDERSTAND
CO3	Analyse various types of banks and identify their peculiar features and differentiate cooperative banks from other banks	APPLY
CO4	Evaluate the structure and functions of non-agricultural cooperative institutions.	APPLY
CO5	Get idea about the banker and their relationship with their customers.	APPLY

SYLLABUS**UNIT-I****18 HOURS**

Banking structure in India: Meaning, Definitions, structure, Functions of commercial banks, cooperative banks, and Private sector banks. RBI and NABARD - Banking Regulations Act, 1949 - Provisions applicable to Cooperative banks.- Recent developments.

UNIT-II**19 HOURS**

Agricultural Credit: Evolution & Structure of Credit Movement, Short-term and Medium term Credit structure –PACs, DCCBs and SCBs–Constitution, Working and Functions- Long-term Credit structure – PACRDBs and SACRDBs-Constitution, Working and Functions.

UNIT-III**18 HOURS**

Non-Agricultural Cooperative credit: Structure and Functions of Urban Cooperative Banks – Employees Cooperative Thrift and Credit Societies – Housing Cooperative Societies and Industrial Cooperative Banks with particulars reference to Tamil Nadu.

UNIT-IV**17 HOURS**

Banker and Customer: Meaning and Definitions – Relationship between Banker and Customer – Types of customers and Deposits -Deposit Insurances Scheme. Clearing of Financial Instruments: Cheque, demand Draft, Promissory note and certificate of deposits.

UNIT-V**18 HOURS**

Modern Banking: Internet Banking – Mobile Banking – Electronic Fund Transfer: RTGS, NEFT and SWIFT, ATM, Debit card, Credit card and Hybrid card and CTS 2010, CDM (Cash Deposit Machine).

TEXT BOOKS

- 1.Cooperative Banking in India – Dr.S.Nakkiran, Rainbow Publications, Coimbatore.

REFERENCE BOOKS

1. Hajela.T.N., Principles, Problems and Practice of Cooperation, Konark Publishers, New Delhi, 2016.
- 2.Sundaram, Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi, 1992.
- 3.Sherlekhar, Banking Theory and Practice, Vikas Publishing House, Pvt Ltd., 1994.
- 4.Randhaswamy M. & S.V.Vasudevan, A Text Book of Banking, S.Chand & Company Ltd., New Delhi, 1979.

WEB RESOURCES: www.ica.com, www.vamnicom.gov.in

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN06	Principles of Management	90	-	-	4

COURSE OBJECTIVES

- ❖ This Course introduces the basics of management.
- ❖ To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
- ❖ To improve the student with an understanding of basic planning, decision-making concepts of organization.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Learn about functions of management and Evolution of management thoughts.	Remember
CO2	Create effective planning and decision making in an organisation.	Understand
CO3	Apply the concepts of organisation structure, centralisation, Decentralisation and Recruitment.	Apply
CO4	Apply and analyze the directing, principles of communication, motivation and leadership.	Apply
CO5	Apply the techniques, functions and tools of controlling.	Apply

SYLLABUS**UNIT-I****20 HOURS**

Management: Definition- Need – Principles - Functions of management-Contributions of Robert Owen, F.W. Taylor, Henry Fayol, Joseph Massie, Elton Mayo and Peter F. Drucker.

UNIT-II**17 HOURS**

Planning: Concept - Nature, Types, importance and steps in planning –Obstacles to effective planning. Components of Planning: Objectives, Forecasting and Decision Making: – Steps, types, merits and demerits.

UNIT-III**19 HOURS**

Organizing: Concept -Importance, Principles – Organizational Structure, Span of Management, Departmentation, Delegation of authority and responsibility: Centralization and Decentralization

- Line and Staff Organization. **Staffing:** Recruitment, Selection, Training, Promotion and Appraisal.

UNIT-IV**18 HOURS**

Directing: Definition, Importance, Elements, Techniques, Functions – Motivation: Maslow's Need Hierarchy Theory – Herzberg's Two Factor Theory – X and Y Theory- **Leadership:** Styles of leadership - Types and qualities of good leader. **Communication-** Types and Barriers, Elements and Advantages.

UNIT-V**16 HOURS**

Controlling: Meaning, features, Importance, Functions, types - Control Process– Essentials of Good Control – Tools and techniques of Control-**Coordination:** Definition, Meaning, Characteristics, principles, Techniques..

TEXT BOOKS

- 1.Dr. N. Premavathy, Principles of Management, Srivishnu Publications, Chennai, 2008.
2. Dr. Kathiresan & Radha, Principles of Management.
3. Shashi K.Gupta, Principles of Management, Kalyani Publications.

REFERENCE BOOKS

- 1.Peter F.Drucker, Management: Tasks, Responsibilities, Practices, Allied Publishers, New Delhi, 1991.
- 2.L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
- 3.P.C. Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
- 4.J.Jayasankar, Principles of Management, Margam Publications. 2012.
- 5.Earnest, Dale,(2015) Management Theory and Practice, McGraw Hill Publications, Tokyo
- 6.Harold Koontz and Heinz Weihrich (2012), Essential of Management: An International & Leadership Perspective, 9th Edition, Tata McGraw-Hill Education, New Delhi

WEB RESOURCES

www.open.umn.edu/textbooks.com, www.openstax.org

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN01	Cooperation in Abroad	90	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn the scope, business combination and environment.
- ❖ To establish and articulate academic expectations for students to get placement in various types of cooperatives through DRB.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Analyze the History and Development of Cooperative Movement in Germany and England	REMEMBER
CO2	Understand the various types of cooperatives functioning in Denmark and Japan	UNDERSTAND
CO3	Summarize the cooperative movement in USA	APPLY
CO4	Summarise Describe the People Banks history and development in Italythe cooperative movement in USA	APPLY
CO5	Analyze the various types of cooperatives functioning in France and Israel	APPLY

SYLLABUS**UNIT-I****18 HOURS**

Cooperative Movement in Germany : History and development, Raiffissen societies- Schultz Delitsch Banks –Insurance / Housing Cooperatives in Germany – Difference between Raiffeissen societies and Schultz Delitsch Banks. **Cooperative Movement in England:** History and development, Rochdale pioneers, Rochdale equitable society, Retail Stores, Whole Sale Stores, Consumer Cooperatives.

UNIT-II**18 HOURS**

Cooperative Movement in Denmark: History and Development, Agricultural Cooperatives – Consumer Cooperatives – Cooperative dairies- Housing Cooperatives and Bacon Societies. **Cooperative Movement in Japan :** History and Development, Agricultural Cooperatives – Fishing Cooperatives – Consumer / Industrial – prefectural federation.

UNIT-III**18 HOURS**

Cooperative Movement in America / USA: History and development, Agricultural Credit – Purchasing and Marketing Association – Rural Service Cooperatives – Health Care Cooperatives.

Cooperative Movement in Italy : History and development, Banca popolare (peoples Bank) , Cassa Ruralie (Rural Bank) – Farming society – Labour Society – Wollemberg Society – Luzzatti Bank – Features – Functions.

UNIT-IV**18 HOURS**

Cooperative Movement in France : History and Development, Agricultural Cooperatives and syndicate – Insurance / Housing / Fisheries / Workers Cooperatives. **Cooperative Movement in Israel :** Kibbutzim and Moshavim (Agricultural Cooperatives / Agricultural Credit / Consumer / Production / Consumer Cooperatives.

UNIT -V**18 HOURS**

Cooperative Movement in Sweden : History and Development, Cooperative Forbundet (KF) Central Retail Society – Cooperative farming society – credit / Insurance / Housing / Education / Burial Societies. **Cooperative Movement in China:** Cooperative Credit – Industrial Cooperatives.

TEXT BOOKS**REFERENCE BOOKS**

1. Theory and practice of Cooperation in India and Abroad , Krisharaa Kulkarni. Cooperatives Book, 1958.
2. Cooperation in India and Abroad, Shripad Subrao Talmalai, Basel Mission Press, 1931.
3. International Cooperative Movement.

WEB RESOURCES

www.ncui.net, www.nabard.org, www.ica.coop, www.ica.gov.ae
www.vamvicom.gov.in, www.ncdc.gov.in, www.ncdc.in

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN08	Principles of Marketing	90	-	-	4

COURSE OBJECTIVES

- ❖ To know about the marketing and its functions
- ❖ To understand the facilitating functions of standardization, grading, Transportation, Storage, warehousing, risk bearing and market information.
- ❖ To understand the product life cycle and price.
- ❖ To know the consumer behavior and consumer rights and empowerment.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Know the information about market and marketing process	REMEMBER
CO2	Study the customers about how they behave while deciding to buy a product that satisfies their needs	UNDERSTAND
CO3	Create profile of target markets	APPLY
CO4	Design Promotion, price, selling and distribution activities	APPLY
CO5	Apply facilitating functions of marketing	APPLY

SYLLABUS**UNIT –I****17 HOURS**

Marketing: Market: Definition and Types – Marketing: Definition, significance–Modern concept of marketing – Marketing process: Concentration; Equalization and Dispersion.

UNIT-II**17 HOURS**

Marketing Functions: Classifications – Functions of Exchange and Functions of Physical Distribution and its Significance.

UNIT-III**17 HOURS**

Facilitating Functions: Standardization and grading – Transportation - Storage and Warehousing - Market financing and Risk bearing - Market information – their significance.

UNIT-IV**22 HOURS**

Marketing Mix: Composition of **5P's** –Product: Meaning, Width and Depth - Branding- Product Life Cycle -Price: Objectives, Objectives and Strategies – Place: channels, Importance

of channels of distribution –Promotion: Personal selling, Advertisement and Sales Promotion –
 Probe: Meaning, Strategies.

UNIT-V**18 HOURS**

Consumer Behaviour: Meaning –Factors influencing consumer behavior - Consumer Protection
 – Consumer Rights and Empowerment – Market Segmentation: Pattern of Segmentation.Practice
 of Online Marketing - Green Marketing.

TEXT BOOKS

1. Principles of Marketing – Kavita Sharma, Swati Aggarwal. Taxmann Publication-2018.
2. Principles of Marketing – Philip Kotler, Gary Armstrong Pearson Publication – 17th edition.
3. Principles and Practice of Marketing – Dr. Amit Kumar, Sahitya bhawan Publication, 3rd edition 2020.
4. Modern Marketing Principles and Practices - R.S.N.Pillai and Bagavathi S. Chand -2010.
5. Marketing 4.0 – Philip Kotler – Wiley Publications – 2016.

REFERENCE BOOKS

1. Kamat G.S., Managing Co- operative Marketing, Himalaya Publishing House, Bombay.
2. Pillai R.S.N., Bagavathi, Marketing, S.Chand & Co., New Delhi, 2012.
3. Sinha J.C., Principles of Marketing and salesmanship, R.Chand & Co., New Delhi,2008.
4. Rajan Nair &Sanjith R. Nair, Marketing, Sultan chand & Sons, New Delhi, 2010

WEB RESOURCES

www.forbes.com
www.smallbiztrends.com
www.opftinmonster.com
www.pdfdrive.com
www.free-ebook.net

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNS1	MIS AND COMPUTER APPLICATIONS (Skill Based Elective)	25	5	-	2

COURSE OBJECTIVES

- ❖ To enable the students to learn the basics of computer and Microsoft office.
- ❖ Understand the MIS, functions and Structure of MIS
- ❖ To know the MS-Excel and MS-Power Point

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the basics of Computer and its uses.	REMEMBER
CO2	Illustrate the concept of MIS	UNDERSTAND
CO3	Develop a document using MS-Word	APPLY
CO4	Prepare a spreadsheet using MS-Excel	APPLY
CO5	Construct a presentation using MS-Power Point	APPLY

SYLLABUS**UNIT-I****7 HOURS**

Introduction to Computer: Characteristics, Functions, Components and Generations - Input-Output devices - Number Systems - Computer Languages – Algorithm – Flow Chart. **Operating System:** Concepts of OS – Concepts of Networking – Windows 2007 & 2008: Desktop, Creating Shortcuts, Mouse handling, Menus, Creating Folders, Copy & Deleting Files, File Opening & Closing - File Sharing System tools.

UNIT-II**6 HOURS**

Understanding MIS: Data and Information- Introduction to Management Information System – Role and Importance and function of MIS – the structure of Management Information system – types of information system.

UNIT-III**6 HOURS**

MS-Word: Writing, Saving, Menus in Word, Formatting of Text, Printing Tables, Custom tool bars, Mail Merge, Labels & Envelops, Word Art, and Header & Footers.

UNIT-IV**5 HOURS**

MS-Excel : Work Book, Worksheet, Menus in Excel, Cells handling, Cell formatting, Formulae, Functions & Functions Wizard, Copying Editing & Paste, Graphs & Charts, Savings a work sheet.

UNIT-V**6 HOURS**

MS-Power Point: Menus in Power Point – Presentation: Creating, Design, Animations and Saving – Viewing: Slide View, Outline View, Notes Page View, Slide Sorter View - Formatting Presentation, Inserting.

TEXT BOOKS

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints.
2. Davis (2013), 'Management Information Systems', McGraw Hill.
3. Sadagopan S (2012), 'Management Information System', Prentice Hall

REFERENCE BOOKS

1. Rajamani V., Fundamentals of Computers, Prentice Hall of India, New Delhi, 1985.
2. Jaiswal S., A First Course on Computers, Galgotia Publications Pvt Ltd., 2001.

WEB RESOURCES**MAPPING WITH PROGRAM OUTCOMES**

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

(S-Strong, M-Medium & L-Low)

SEMESTER: III

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNN1	DYANAMICS OF COOPERATION	30	-	-	2

COURSE OBJECTIVES

- ❖ To get fundamental knowledge about cooperation and its values and benefits.
- ❖ To know the administrative structure of cooperative institutions.
- ❖ To enrich the cooperative credit structure in India.
- ❖ To get knowledge about Service Cooperatives and its uses.
- ❖ To gain the idea of cooperative education and training in India.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the principles in different periods.	REMEMBER
CO2	Grasp the administrative set up of cooperative institutions and democratic control system.	UNDERSTAND
CO3	Enrich the idea of cooperative credit structure in India.	APPLY
CO4	Understand about Service Cooperative Institutions and their benefits and they can apply in their practical life.	APPLY
CO5	Know the mode of cooperative education and training	APPLY

SYLLABUS**UNIT-I****6 HOURS**

Cooperation: Concept, Features, and Benefits - Cooperative Principles: Meaning, Evolution, Rochadale Principles - ICA Cooperative Identity Statement 1995.

UNIT-II**6 HOURS**

Cooperative Management and Administration: General Body, Board of Directors, and Administrative Set up of a Cooperative Institution. **Cooperative Banking:** Structure, Short-Term - Medium Term and Long Term Credit.

UNIT-III**5 HOURS**

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

UNIT-IV**6 HOURS**

Dairy Cooperatives: Structure and objectives of Dairy Cooperatives- **Weavers Cooperatives:** Structure and Functions.

UNIT-V**7 HOURS**

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

TEXT BOOKS

1. Bedi . R.A., Theory, History and Practice of Cooperation, International Publishing House, Meerut, 1981.

REFERENCE BOOKS

1. Hajela T.N., Principles Problems and Practice of Cooperative, Konark Publishing House, 2010.
2. Mathur. B.S., Cooperation in India, Sahitya Publications, New Delhi

WEB RESOURCES

www.ncui.net

www.nabard.org

www.ica.coop

www.ica.gov.ae

www.vamvicom.gov.in

www.ncdc.gov.in

www.ncdc.in

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN09	Office Management	90	-	-	4

COURSE OBJECTIVES

- ❖ The student enables the student to learn how to manage the records & forms in office

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	save labour time, improve quality of work, and increase goodwill	REMEMBER
CO2	adopt Office systems and procedures	UNDERSTAND
CO3	Maintain office records	APPLY
CO4	Schedule office works in a systematic way	APPLY
CO5	Identify and define responsibilities to office staff	APPLY

SYLLABUS**UNIT-I****15 HOURS**

Office: Meaning, Definitions and Importance - **Office Management:** Meaning, Definition and Principles – **Office Manager:** Characteristics, Qualifications, Functions and Duties of Office Manager.

UNIT-II**18 HOURS**

Organisation Setup: Meaning, Principles of Organisations - Office Location: Principles of Office Location – Factors to be Considered in Selecting the Office Location Determining Office Location - Office Building – Office Layout, office environment.

UNIT-III**15 HOURS**

Office systems and procedures: Nature and Principles – Advantages and Disadvantages -Flow of Work – Centralization and Decentralization of Office Services. Department of Office – Departments of a Modern Office, office manual.

UNIT-IV**22 HOURS**

Office Machines and Equipments: Objectives of Mechanization – Types of Office Machines. Office Forms – Forms Designing and Control. Records Management – Filing – Essentials of a Good Filing System – Classification of Files – Methods of Filing – Indexing – Types – Selection of Suitable Indexing System.

UNIT-V**22 HOURS**

Office Communication: Process, Types, Essentials and Barriers of Office Communication. Office Correspondence – Mail Service – Facilities for Mail Services – Handling of Incoming and Outgoing Mails – Mechanizing Mail Service.

TEXT BOOKS

1. Office Management, Dr.Kathiresan and Dr.Radha – Prasanna Publishers, 2006.
2. Office Management, Dr.T.Ramsamy – Golden Book Publishing House, 2012.
3. Modern Office Management, I.M.Saha – Kitab Mahal Publishers 2012.
4. Text Book of Office Management , Leffingwell and Robinson – Tata McGraw Hill Publishing Company Ltd. 2013

REFERENCE BOOKS

1. B.S. Raman, Office Management and Communication, United Publishers Mangalore.
2. Chopra, Office Managements kalia Publishers, New Delhi.
3. R.S.N. Pillai & Bhgavathi, Office Management, S. Chand & Company, New Delhi, 2010.
- 4.V. Balachandran, V. Chandrasekar, Office Management, Tata Mcgraw – Hill Education, 2009.
5. Office Management, R.K.Chopra – Himalaya Publishing House 2005.

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN10	COST ACCOUNTING	84	6	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn basic methods of costing.
- ❖ To learn methods of valuation of material etc.,
- ❖ To learn the types of wage payment system.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Prepare cost sheet of various financial companies or organizations	REMEMBER
CO2	prepare wage payment system, process cost, operation cost and various cost types of cost	UNDERSTAND
CO3	classify and analysis different types of overhead expenses	APPLY
CO4	Best wage payment system applicable to different manufacturing organization	APPLY
CO5	Understand the process costing ,operation costing in organization	APPLY

SYLLABUS**UNIT I****15 HOURS**

Cost Accounting: Definition – Meaning, Objectives, Scope and Classification – Difference between Cost Account and Management Account, Financial Account Costing an aid to Management - Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.

UNIT II**22 HOURS**

Material Cost: Concept, Importance, Purchase and Storage – Issue of Materials – Calculation of Stock Value under LIFO, FIFO, Average Methods. Inventory Control and techniques : EOQ, ABC Analysis (Simple Problems)

UNIT III**18 HOURS**

Labour: System of wage payment differential wage payment system and piece rate wage system (simple systems) – Labour Turnover: Calculation of Labour Turn Over – **Overhead:** Classification of overhead – allocation and absorption of overhead. (Simple Problems)

UNIT IV**22 HOURS**

Process Costing: Features of process costing – process losses, wastage and scrap, normal process loss (Excluding inter process profits and equivalent production)- Simple problems

UNIT V**15 HOURS**

Operating Costing: Meaning, Characteristics, advantages, calculation procedure. **Contract costing:** Meaning, Nature, Advantages, calculation system.

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

TEXT BOOKS

1. Cost Accounting – Murthy and Reddy, Margem Publications.
2. Fundamental of Cost Accounting – Dr.S.N.Maheswari.
3. Cost Accounting – Theory and Problems – Maheswari Minky , Mahavir Publication.

REFERENCE BOOKS

1. S.P. Jain and KL. Narang , Cost Accounting, Kalyani Publishers, NewDelhi.Edn.2005
2. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & Company Ltd., New Delhi, 2004.
3. S.P.Iyyangar, Cost Accounting Principles and Practice, Sultan Chand, NewDelhi. 2005.
4. V.KSaxena&C.D.Vashist, Cost Accounting, Sultan Chand, New Delhi 2005.
5. M.N.Arora, Cost Accounting, Sultan Chand, NewDelhi 2005.

WEB RESOURCES

www.accountsedu.org, www.freshbooks.com

www.accounting.com

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN11	PRODUCTION ,TRADE AND SERVICE COOPERATIVES	90	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn the features and functions of various Non-Credit Cooperative societies.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Know the introduction to Non -credit Cooperatives in India.	REMEMBER
CO2	Understand the constitution, structures, functions, uses of Non-credit Cooperatives.	UNDERSTAND
CO3	Provide knowledge about production, marketing, industrial, consumer and service Cooperatives.	APPLY
CO4	Analyse and apply the practical problems and remedies of Non-credit Cooperatives.	APPLY
CO5	Understand management and administration of Non-credit Cooperatives.	APPLY

SYLLABUS**UNIT-I****19 HOURS**

Production Cooperatives: Types – Significance – Structure - Cooperative processing – Need and Importance – Working and Functions. **Dairy Cooperatives:** Operation Flood Schemes – Importance of Dairy Industry- ANAND pattern -Latest Trends.

UNIT-II**18 HOURS**

Industrial Cooperatives: Objectives- Importance – Types – Small scale industrial Cooperatives: Constitution, working and source of finance – Problems and prospects of Cooperative Sugar Factories, Cooperative Spinning Mills and Cooperative Tea factories.

UNIT-III**18 HOURS**

Marketing Cooperatives: Importance, Structure, Functions, Progress, problems of Primary Cooperative Marketing Society, Tamil Nadu State Agricultural Cooperative Marketing Federation (TANFED), National Agricultural Cooperative Marketing Federation (NAFED) - Linking of Credit with Marketing.

UNIT-IV**18 HOURS**

Consumer Cooperatives: Need and Importance – Structure – Working of Primary/Central/Apex Consumers Cooperatives –Super Markets.

UNIT-V**17 HOURS**

Service Cooperatives: Labour Cooperatives, - Sheep Breeding Societies –Cooperative Hospitals – Cooperative Colleges and Farming Societies.

TEXT BOOKS

- 1.Mathur B.S., Cooperation in India, Sathiya Bhavan, Agra 2010.
- 2.Mathur B.S., Cooperative Marketing in India, Pitaliya Pustak Bhandar, Jaipur, 1975.

REFERENCE BOOKS

- 1) Bedi . R.A., Theory, History and Practice of Cooperation, International Publishing House, Meerut, 1981.
- 2) HajelaT.N., Principles Problems and Practice of Cooperative, Konark Publishing House, 2010.
- 3) Mathur B.S., Cooperation in India, Sathiya Bhavan, Agra 2010.
- 4) Mathur B.S., Cooperative Marketing in India, Pitaliya Pustak Bhandar, Jaipur, 1975.

WEB RESOURCES

1. www.ICA.com
2. [www. vamnicom.gov.in](http://www.vamnicom.gov.in)
3. www.NABARD.com

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNP1	Cooperative Training: Cooperative Institutions Visit	10	-	80	4

COURSE OBJECTIVES

To enable the students to learn the practical knowledge on the general working, functions and day-to-day problems of various Cooperatives and to provide opportunities for developing the ability to apply the theoretical knowledge for solving practical problems of Cooperatives

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Students to learn practical knowledge on the working performance of various kinds of agricultural and non-agricultural cooperatives.	REMEMBER
CO2	Understand the day to day account maintenance, auditing and administration of various cooperatives.	UNDERSTAND
CO3	Know the working of various kinds and level of cooperative institutions.	APPLY
CO4	Analyse the dynamics of various socio economic and political forces influencing on the working of the cooperative institutions.	APPLY
CO5	Apply and Analysis the theoretical knowledge for solving practical problems of the cooperative institutions.	APPLY

I. METHODS OF TRAINING

The practical training will be consists of multiple study visits to various categories of Cooperatives (Primary and Central) and to the various office of the Department of Cooperation. The training is to be given under the guidance and supervision of the faculty-in-charge of practical training who should accompany the students.

The training should be integrated with the teaching programme. A clear orientation will be provided about the chosen institutions by concerned faculty before the attending training.

The training will also include practical work in the Cooperative laboratory.

The following procedure may be adopted in the practical training (Institutional Visit).

- ❖ A brief introduction by the Lecturer-in- charge of training about the working of the society / department prior to the study visit.

- ❖ In the society, a brief talk by the officers / Secretary / Manager / President / Office bearers on the origin, general working and problems of the society.
- ❖ Question and Answer and Group discussion session with office bearers or employees regarding working problems, future plans etc.
- ❖ Detailed study of Accounting system and important books maintained in the society.

Students are expected to maintain a Record of study and observation visit in which they shall record all information they have gathered during the visits. This record is to be submitted to the Lecturer-in-charge on the next day of visit.

LIST OF COOPERATIVES / DEPARTMENTS FOR STUDY VISITS 90 HOURS**Agricultural Credit:**

- 1.Primary Agricultural Cooperative Credit Society/FSS/LAMPS
- 2.District Central Cooperative Bank.
- 3.Primary agricultural and Rural Development Bank.

Non – Agricultural Credit

- 4.Urban Cooperative Bank
- 5.Employees Cooperative Thrift and Credit society.
- 6.Housing Cooperative Societies,

Agricultural Non-Credit:

- 7.Primary Cooperative Marketing Society.
- 8.Consumer Cooperative Stores
- 9.Processing Cooperatives.
10. Milk producers Cooperatives.
11. Agro Engineering Service Cooperatives

Department

12. Office of the Deputy registrar of Cooperative.
13. District Cooperative Audit office.
14. Office of the joint Registrar of Cooperative.

Miscellaneous

15. District Cooperative Union.
16. Cooperative Printing Press.
17. Industrial Service Cooperatives.

18. Any other Cooperative Societies of vital importance in the area of the college.

ASSESSMENT

40 Marks Awarded Internally, Rest of 60 marks awarded by two examiners (one internal and the other external) appointed by Controller of Examinations Government Arts College (Autonomous) Salem 7. The assessment is done in two stages.

(A) Evaluations of Record (30Marks) :

The practical training record students shall be evaluate on the basis of the following criteria

- Whether students attended as the entire institutional visit arranged without absent, punctually and submitted the record in time.
- Whether the students actively participated in the study visit, i.e. Keen observation, interview, discussion etc.
- Whether relevant data have been collected and have presented well (sequence of ideas, clarity, tables, diagrams etc.)
- Whether key problem have been identified and analyzed?
- Whether practical working is recorded well and conclusions and recommendations are sound and useful.

(B) VIVA-Voce Exam (30 Marks)

Each student has to be interviewed at least for about 10 minutes in the institutions visited and marks shall be awarded to him on the basis of clarity of expressions, content of answers, table manners, etc.

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNS2	Computerised Accounting & GST	25	5	-	2

COURSE OBJECTIVES

- ❖ To provide basic knowledge of computerized accounting to deserving students under self – learning mode
- ❖ To know the students the basic Accounting Software for Computerised accounting.
- ❖ Understanding the GST Registration and GST Rates.
- ❖ To prepare the final accounts with GST

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Adopt and follow computerized Accounting & GST	REMEMBER
CO2	Demonstrate and apply Accounting theory	UNDERSTAND
CO3	Apply accounting problem using tally software	APPLY
CO4	Communicate effectively using standard Accounting Terminatory	APPLY
CO5	Demonstrate an Understand of accounting reports and records	APPLY

SYLLABUS**UNIT-I****7 HOURS**

TALLY.ERP 9: Introduction: Salient Feature, Technological Advances - Company Creation, Altering – Ledger creation- Group creation. **Accounting Vouchers** – Voucher entry transactions – Tally function keys.

UNIT-II**6 HOURS**

Reporting – Day book – Trial balance – Profit and loss account – Balance sheet – Ratio analysis- **Tally Advanced Features** –Cash flow, Funds flow – Bank Reconciliation.

UNIT-III**6 HOURS**

Overview of Goods and Services Tax: History of Taxation – Major Milestones in Indirect Tax –Indirect Tax Structure in India – Short comings in the present structure and Need of GST -

Introduction of GST –Objectives of GST -Implementation of GST –Salient Features of Ideal GST –GST Council: Composition and Functions.

UNIT-IV**6 HOURS**

Levy of GST – Introduction - GST Rates–Models of GST -Remission of Tax / Duty- Liability of the Tax Payer - GST Network.

UNIT-V**5 HOURS**

Registration of Companies under GST: Introduction -Registration Procedure-Steps– Authorities of Registration - Amendments / Cancellation.

TEXT BOOK

1. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai

REFERENCE BOOKS

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
5. Tally Software Package Manual
6. Tally – Power of simplicity, Tally solutions private Ltd., Bangalore 2002.

WEB RESOURCES

1. <https://tallysolutions.com/>

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: IV

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNN2	BUSINESS CORRESPONDENCE	25	5	-	2

COURSE OBJECTIVES

- ❖ The students can know the essentials of a effective good business letter
- ❖ The students can impact the effective practices of business letters.
- ❖ The students can able to know banking insurance official practical Correspondence to various out sides.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Identify the concepts of Business Correspondence	REMEMBER
CO2	Prepare a letter for business transactions	UNDERSTAND
CO3	Develop the process of Personnel Correspondence	APPLY
CO4	Practice the written communication across the office activities	APPLY
CO5	Construct a letter for Public Relations	APPLY

SYLLABUS**Unit –I****7 HOURS**

Business Correspondence: Business Correspondence: Need, Functions- Kinds of Business Letters –Essentials of an effective Business Letter

Unit –II**6 HOURS**

Business Letters: Business Enquiries and Replies, Collection Letters, Sales Letters, Import and Export Correspondence.

Unit –III**6 HOURS**

Personnel Correspondence: Application for Employment - REFERENCE BOOKS - Testimonials - Letters of appointment - Confirmation - Promotion and Resignation

Unit –IV**6 HOURS**

Office Correspondence: Memorandum - Notices -Circulars - Orders - Agenda and Minutes -- Report writing - Kinds of Reports

Unit-V**5 HOURS**

Public Relations Correspondence: External Communication - Press Release and Notices - Press Conference - Exhibitions - Magazines – Brochures, Latest business correspondence

TEXT BOOKS

1. Business correspondence - Dr. V. Radha, Prasanna Publication
2. Business communication and correspondence - N. Premavathy, Sri “Vishnu Publicaion

REFERENCE BOOKS

1. L. Gardside, Modern business letters, Pitman publications, London, 2002
2. Rajendra Pal &Korehalli, Business Communication, Sultan Chand & Co, New Delhi, 2003
- 3 Business communication V. M. Selvaraj, Bavani Publications.

WEB RESOURCES

- 1 www.uis.edu.com
- 2 www.vedantu.com
- 3 www.toppr.com

MAPPING WITH PROGRAM OUTCOMES

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

(S-Strong, M-Medium & L-Low)

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN12	Income Tax Law and Practice	75	-	-	4

COURSE OBJECTIVES

- ❖ To enable the student to know basic concept of income tax and various heads of income sources and its tax liability

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Describe the basic concept of income tax and gain the knowledge of residential status	Remember
CO2	classify salary and house hold assets	Understand
CO3	Apply the provisions relating to income from profit and gain of business profession of an individual	Apply
CO4	Trace the various methods of computing capital gains and familiarize with previous income from other sources	Analyze
CO5	Compute the total income and tax liability of an individual	Apply

A. SYLLABUS**UNIT- I:****15 HOURS**

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential Status and Incidence of Tax Incomes exempt under Section – 10

UNIT- II:**15 HOURS**

Salary – Basis of Charge – Different forms of salary – Allowances – Gratuity – Pension – Perquisites and their Valuation – Deduction from salary –Computation of Taxable Salary.

UNIT- III:**15 HOURS**

House property – Basis of charge – Determination of GAV and NAV – Income from letout property – Deductions – Computation of House property income.

UNIT- IV:**15 HOURS**

Profits and Gains of Business and Profession – Basis of charge – Methods of accounting – Deductions – Allowable Expenses and Disallowable Expenses – Computation of Taxable Income. Income from Capital Gains – Income from Other Sources.

UNIT- V:**15 HOURS**

Income of other persons included in Assesses total Income – Aggregation of Income; Set – off or Carry forward and Set off of losses – Deductions from Gross Total Income – Computation of Total Income and tax payable; Rebates and Relief's – Provisions concerning Advance Tax and Tax Deducted at Source – Provisions for Filing of Return of Income.

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

B. TEXT BOOKS :

1. Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, New Delhi.
2. Dr. T.S. Reddy & Dr. Hariprasad, Income Tax Law and Practice , Margam publications, Chennai.

C. BOOKS FOR REFERENCE:

1. Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, New Delhi.
2. Dr. H. C.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan publishers, Agra.
3. R. G. Shaha, Income Tax Law and Prctice (Direct Tax) Himalaya Publications, Mumbai.
4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.
5. Dr. Vinod K.Singhanian, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi.

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

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN13	Cooperative Law	75	-	-	4

COURSE OBJECTIVES

- ❖ To provide an understanding and application of the various Acts and Rules related to cooperatives

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Memorize the provision, sections and rules of cooperative law.	Remember
CO2	Explain the registration process, steps in amendment of bye laws	Understand
CO3	Prepare Final Audit Memorandum, Inspection report	Apply
CO4	Identify the process of recruitment bureaus and selection methods	Remember
CO5	Solve the disputes among the members and between the societies	Apply

A. SYLLABUS**UNIT- I:****15 HOURS**

Overview of Cooperative Legislation: History of Cooperative Law in India-Cooperative Credit Societies Act of 1904 – Cooperative Societies Act of 1912 – Multi State Cooperative Societies Act 2002, Constitutional Amendment 2011.

UNIT- II:**15 HOURS**

Tamil Nadu Cooperative Societies Act 1983 and Rules 1988: Provisions relating to Registration - Amendment of Bye laws - Qualifications and Disqualifications of Members - Duties and Privileges of Registered Societies .

UNIT- III:**15 HOURS**

Regulatory Provisions Relating to Cooperatives: Audit - Inquiry – Inspection –Surcharge – Supersession of the Board – Winding up and Cancellation of Registered Societies.

UNIT-IV:**15 HOURS**

Legal Provision relating to appointment of employees in Cooperatives: Appointment of paid officers and servants- Recruitment Bureaus-Recruitment and selection process - Common Cadre of service – Rewarding – Offences and Penalties to employees of Cooperatives.

UNIT- V:**15 HOURS**

Provisions Relating To: Settlement of Disputes - Cooperative Tribunal: Composition & Procedure- Appeal, Revision and Review.

B. TEXT BOOKS

1.Tamil Nadu Cooperative Societies Act 1983, Tamil Nadu Cooperative Union, Chennai.

C. REFERENCES

1. Calvert H., The Law and Principles of Cooperation, Calcutta: Thacker Spink Co., Pvt. Ltd.,1959.
2. Dwivedi R.C., Indian Cooperative Laws Vis-a-Vis Cooperative Principles, New Delhi, NCUI.
3. Arulselvam, A. Aravindan, Tamil Nadu Cooperative Manual, Malathi Publications, Chennai, 2012.
4. K.Ravichandran and Rama Bothi Reddy, Tamil Nadu Cooperative Societies Act, Divine Prints, Dindigul, 2015.

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

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN14	Research Methods	75	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Basic Concepts of Research and apply how to prepare a good Research thesis.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Recall the types of research and qualities required for a good researcher.	Remember
CO2	Describe and interpret the solvable and researchable research problem.	Understand
CO3	Experiment different data collection methods	Apply
CO4	Construct good primary and secondary data collection tools	Apply
CO5	Prepare both academic and business research report	Apply

A.SYLLABUS**UNIT-I:****15 HOURS**

Research: Meaning, Characteristics, Functions, Types, and Significance- Criteria of a Good Research – Qualities of a Good Researcher, Problems encountered by Researcher.

UNIT-II:**15 HOURS**

Research Process: Formulation and identification of Research Problem, Sources and Criteria for selection of a research problem - Review of Literature: Purpose, significance and Sources.

UNIT-III:**15 HOURS**

Data Collection: Types: Primary data and Secondary data - Sources- Data Collection Tools– Merits and demerits.

UNIT-IV:**15 HOURS**

Sampling: Methods: probability and non- probability, Characteristics of good sample- sampling and Non-sampling error. **Hypothesis:** Meaning and Types.

UNIT-V:**15 HOURS**

Research Report: Need and importance, Types, Steps in research writing – Layout of Research Report – Plagiarism: Ways to overcome

B. 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.

C.REFERENCE BOOKS

1. 1.Dr.Catherine Dawson, Introduction of Research methods , Hachette UK,2009
2. 2.Dr.S.Sachdeva , Research methodology , Laxminarayan Agarwal,2022.
3. 3.C.R.Kothari, Gaurav Garg, Research methodology methods and Techniques , New International publishers, 2019.
4. 4.Dr.Vijay Upagade, Dr.Aravind Shende, research methodology, S.chand & Co Ltd., 2020
5. 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

1. www.researchmethods.com
2. www.slideshare.net
3. https://www.acadmia.edu/10100930/basic_concepts_of_research_methodology.

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNP2	Cooperative Training: Internship	-	-	60	4

COURSE OBJECTIVES

- ❖ To allow the students to visit and learn the general working functions and day-to-day problems faced by different types of cooperatives in the vicinity

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Know the day-to-day functions of cooperatives	Understand
CO2	List the steps involved deposit mobilization and process of loan issue	Remember
CO3	Solve the feasible practical problems faced by the members	Apply
CO4	Classify the types of loans, deposits and its composition	Understand
CO5	Construct model cooperatives	Apply

A.SYLLABUS**1.METHOD OF TRAINING**

Students are asked to choose any type of cooperative society in their locality and based on their interest internship is assigned in the chosen institution for a period of 12 working days. The Head, faculty in charge and other faculty members of the department will assist and guide the students during the internship period by making field visit.

2. LIST OF COOPERATIVE INSTITUTIONS TO BE SELECTED FOR INTERNSHIP:

Primary Agricultural Cooperative Credit Societies, District Central Cooperative Bank, Primary Agricultural and Rural Development Bank, Urban Cooperative Bank Employees Cooperative Thrift and Credit Society, Housing Cooperative Society Consumers Cooperative Stores, Cooperative Marketing Society Weavers Cooperative Society, Milk Producers Cooperative Society District Cooperative Union, Industrial Cooperatives and Any other New Generation Cooperative Institution and State level and interested cooperative institutions

3. PROCEDURE FOR INTERNSHIPS

During the twelve working days of internship programme, the students are expected to learn the following aspects about the societies. Detailed study of general working of the selected society, gain Practical knowledge with reference to functions, staff duties, accounts

maintenances, book / forms maintained, practical problems and offer feasible solutions for improvements.

Students assigned to various offices of the cooperative department shall gain knowledge in the following areas: various sections and details of that office work, Registration of Societies, Statutory matters like amendment of Bye-law Audit, Inspection, Inquiring, Arbitration and Liquidation of Societies, Department stock-taking in consumer stores.

4. SUBMISSION OF INTERNSHIP PROJECT

Students should maintain a observation record and they have submit their first copy of the internship project within 10 days after the completion of the internship programme. The staff in-charge extend necessary support and guidance for further enrichment of the internship project. The final copy of the internship project should be submitted in typed format with all the essential components. A common seminar on internship will be organized before the viva voce examination to share their practical knowledge among the student group.

5. ASSESSMENT OF INTERNSHIP (Internal: 40 and External: 60)

Internal Assessment: 40 marks. (Attendance:10, Timely submission of draft :10 , Test: 20)
The Internship Project will be assessed by two examiners (one internal and the other external) appointed by the College. It is done in two stages.

External Assessment: 60 marks (Evaluation of Internship Project: 30, Viva-Voce: 30)
Evaluation of Internship Project (30 Marks)

- | | |
|-------------------------------|------------|
| (a) Internship Underwent | : 15 Marks |
| (b) Internship Project Report | : 15 Marks |

The internship project report will be assessed on the basis of the following criteria:

- Whether the project reflects the active participation of the students in the Internship Programme?
- Whether sectional work books, Accounts maintained and procedure are recorded?
- Whether the data have been presented well, sequence of ideas, clarity, use of the tables, diagrams, etc.?
- Whether key problems have been identified?
- Whether Practical working knowledge is recorded well?

6. VIVA-VOCE EXAMINATION (30 MARKS)

The Viva-Voce examination will be conducted by both the internal and external examiners. Each student has to be interviewed at least for about 15 minutes about the institutions in which the student underwent the training and marks shall be awarded to him on the basis of the following criteria.

- | | |
|---|------------|
| 1. Factual Information about the Cooperatives | - 10 Marks |
| 2. Knowledge of the Problems and Solutions | - 10 Marks |
| 3. Clarity and Expressions | - 10 Marks |

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM1	Management Accounting	60	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Basic Concept and Application of Management Accounting Process

❖ **COURSE OUTCOME**

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Describe the concept of management accounting and various tools and techniques available to analyze the financial statement	Understand
CO2	Interpret the result of ratio analysis to know the position of the business organization	Understand
CO3	Calculating flow of fund cash receipts and payments during a particular period	Apply
CO4	Apply cost volume profit strategies in optional managerial decision making	Apply
CO5	Predict the future period and adopt control measures by preparing different types of budget	Apply

A. SYLLABUS**UNIT- I:****12 HOURS**

Management Accounting: Meaning, objectives and Scope – Need and Significance - Relationship between Management Accounting, Cost Accounting and Financial Accounting.

UNIT- II:**12 HOURS**

Analysis and Interpretation of Financial Statements I: Tools and Techniques of Financial Statement - Ratio Analysis –Significance – Liquidity , Solvency, turnover and profitability ratios (simple problems).– Uses and Limitations – Classification of ratios. (Simple Problems)

UNIT- III:**12 HOURS**

Analysis and Interpretation of Financial Statements II: Fund Flow Analysis - Cash Flow Analysis – Concept, Method of Preparation (Simple Problems).

UNIT-IV:**12 HOURS**

Cost-Volume Profit Analysis: Marginal Costing and Break–Even Analysis – Marginal Costing: Meaning, Significance and Limitations. (Simple problems in break even analysis)

UNIT-V:**12 HOURS**

Budget and Budgetary Control: Definition, Importance, Essentials, Classification of Budgets – Preparation of Important Budgets (Production, Cash, Flexible budgets only) (Simple Problems)
Budgetary Control: Meaning – Importance – Steps in Budgetary control.

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

B. TEXT BOOKS:

1. R S N Pillai, Bhagavathi. Management Accounting S Chand Company Limited, New Delhi. 2017.
2. T S Reddy and Y Hari Prasad Reddy, Management Accounting. Margam Publications, Chennai, 2017.

C.REFERENCE BOOKS:

1. Khan M Y and Jan. P K. Management Accounting, Tata McGraw Hills Company Ltd., New Delhi.2018.
2. Dr R Ramachandran & Dr R Srinivasan Management Accounting
Sriram publications, Tennur, Trichy. 2019.

D.WEB SOURCE:

1. <http://open.umn.edu.com>
2. <http://www.zoho.com>
3. <http://www.icsi.edu.com>
- 4 <https://www.scholarsarchivelibrary>

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM2	Corporate Accounting	60	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Basic Concept of Company Accounts and its Uses.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Recall the accounting concept of issue of shares	Remember
CO2	Demonstrate functions of share markets	Understand
CO3	Acquire the conceptual knowledge of debentures	Understand
CO4	Explain and gain the knowledge related to calculation of goodwill and valuation of shares.	Analyze
CO5	Practice the duties, powers and responsibilities of company auditor.	Apply

A. SYLLABUS**UNIT- I:****12 HOURS**

Shares – meaning – kinds- Characteristics of share holders – Share issue, Forfeiture and reissue (Simple Problem)

UNIT- II:**12 HOURS**

Share market- types- speculators – Characteristics – Differences between share holders and speculators - SEBI - origin – functions – NIFTY – NSE

UNIT- III:**12 HOURS**

Debentures – meaning - types – issue and redemption of debentures (Theory Only) – Difference between share holder and debenture holder

UNIT- IV:**12 HOURS**

Good will – meaning – Factors affecting Good will – calculation methods (Simple Problem) _ Valuation of Shares

UNIT- V:**12 HOURS**

Company Auditor: Qualification - mode of appointment – powers, duties and responsibilities of an Auditor

B. TEXT BOOKS:

1. Shukla M C, Grewal T S, and Gupta S C Advanced Accounts Volume II. S Chand Company Limited, New Delhi. 2013.
2. T S Reddy and Y Hari Prasad Reddy, Corporate Accounting. Margam Publications, Chennai, 2019.

C. REFERENCE BOOKS:

1. R L Gupta & M Radhasamy Corporate Accounting. Sultan Chand & Sons, New Delhi. 2018.
2. Dr R Ramachandran & Dr R Srinivasan Corporate Accounting Sriram publications, Tennur, Trichy. 2019.

D. WEB SOURCE:

1. <http://www.icsi.edu.com>
2. <http://www.distanceeducation.in>
3. <http://www.mjpru.ac.in>

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM3	HUMAN RESOURCE MANAGEMENT	60	-	-	4

COURSE OBJECTIVES

To enable the students to understand the importance of human resource in an organization and to impart the skill required to analyze the requirement of job

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	recall the evolution and concepts of human resource	Remember
CO2	Summarize the various requirement of human resource	Understand
CO3	Analyze the job specification	Analyze
CO4	Familiarize With Sources Of Recruitment And Process Of Selection	Apply
CO5	Identify The Various Methods Of Employees Training And Types Of Motivation For Employees	Remember

A.SYLLABUS**UNIT- I:****12HOURS**

Nature and Scope of HRM: Definition, Objectives, Scope and Functions – Difference between Personnel Management and Human Resource Management – Evolution and Development of HRM.

UNIT-II:**12HOURS**

Human Resource Planning: Definition, Objectives, Need and Importance, Process- Barriers in Human Resource Planning- Strategies for effective HRP- HRIS

UNIT-III:**12HOURS**

Job Analysis and Design: Job evolution, description and specification, Need and Process of Job Analysis – **Job Design:** Concept, Method and Factors Affecting Job Design.

UNIT-IV:**12HOURS**

Recruitment and Selection: Definition, Factors affecting Recruitment, Sources of Recruitment and Recruitment Process. **Selection:** Meaning & Definition, Need for scientific selection, Selection Process.

UNIT- V:**12HOURS****Employee Training and Development:** Concept, Need, Importance and Steps in Training.**Remuneration and Incentives** – Employee Compensation- **Motivation:** Definition, Nature and Characteristics, Importance and Types of Motivation.**B.TEXT BOOKS**

1. HRM Text and cases , K. Aswathappa, McGraw Hill eighth edition, Bangalore 2015.
2. HRM , Garry dessler, BijuVarkkey Pearson Publication,fifteenth edition Bangalore 2016
3. HRM, V. S.P Rao, Taxmann'sPublications, Chennai, second edition2020
4. HRM ,DrShalaka Parker Dr.AshutoshZunjurNiraliprakashan publication delhi 2020.
5. HRM, Dr. Gaura v Sankalp ,sahityabhawan publications Agra 2017.

C.REFERENCE BOOKS

- 1.Dr.Ashwathapa, HRM, MC Grawhill Education Bangalore 2015
- 2.Gupta C.B, Human Resources Management, Sultan Chand & Co, New Delhi, 2011
3. Prasad L.M., Human Resources Management, Sultan Chand & Co, New Delhi, 2010
4. Khanka S.S., Human Resource Management, S. Chand Publishing, New Delhi, 2013
- 5.Biswajeet Pattanayak, HRM, Printice Hall of India Private Limited, New Delhi, 2011.

D. WEB RESOURCES

1. <http://www.freebookcentre.net/TestResults.php?q=HRM+books>
- 2.https://study.com/academy/course/human_resource_management_textbook.html
3. https://www.classcentral.com/course/swayamprinciples_of_humans_resource_management_textbook.html.
- 4.https://open.Umn.edu/open_text_books/text_books/71.
- 5.https://www.pdfdrive.com/human_resource_management_theory_and_practice_el84356439.html

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM 4	Industrial Relations And Labour Legislations	60	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Concepts of Industrial Relations and Labour Legislations in India.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Describe the Role of Management and Unions in the Promotion of Industrial Relations	Understand
CO2	Explain the Labour disputes and offer Remedies	Understand
CO3	Infer the Participation of employees in Management	Analyze
CO4	Apply the laws relating to Employees	Apply
CO5	Interpret the provision of various Act related to industries	Apply

A. SYLLABUS**UNIT- I:****12HOURS**

Industrial Relations – concepts and systems –Trade Unionism – theory, policy, objectives and functions – structure – types – Indian trade union movement – their strength and weakness.

UNIT- II:**12HOURS**

Industrial relations and industrial disputes – causes – handling and settling disputes – employee grievances – steps in grievance handling – causes for poor industrial relations – remedies.

UNIT- III:**12HOURS**

Collective Bargaining: Concept, function and Importance, principles and forms – procedure conditions for effective bargaining – workers participation in management – Role and methods of workers participation.

UNIT- IV:**12HOURS**

Industrial Disputes Act 1947 -Factories Act 1948 – the Workman's Compensation Act, 1923 – the Employees State Insurance Act 1948 – the Employees Provident Funds and Miscellaneous Provisions Act, 1952- Latest Amendments.

UNIT- V:**12HOURS**

The Payment of Wages Act, 1936 – the Minimum Wages Act, 1948 – the Industrial Disputes Act 1987 the Industrial Employment (standing orders) Act, 1946 – the Trade Union Act, 1926 and Latest Amendments.

B. TEXT BOOKS

1. M.Banumathi, labour welfare and industrial relations, LAMBERT Academic publishing, 2020.
2. P.R.N.Sinha , Indu Bala Sinha and Seema Priyadarshini Sekha, Industrial Relations trade union and labour legislation, 2017.
3. Piyali Ghosh and Shefaly Nandhan, Industrial Relations and labour laws, McGraw hill education, 2017.
4. S.N.Misra, labour industrial laws, central law publications, Allahabad, 2018.

C.REFERENCE BOOKS

1. Dr.M.R.Sreenivasan , Industrial Relations labour legislation, Margham publication. 2020.
2. Prof(Dr) Alka Agarawal, Dr.Anuj Agarawal, , Industrial Relations labour laws, Galgotia publishing , 2022.
3. R.C.Sharma, Industrial Relations trade union and labour legislation, PHI Learning 2020.
4. P.C. Tripathi, CB Gupta, N.D. Kapoor, Industrial Relations labour laws,, Sultan Chand and Sons , 2020.

B. WEB SOURCES

1. http://www.careers360.com/courses/industrial_relations_and_labour_legislation_course.
2. https://www.slideshare.net/chips_zbs/industrial_relations_labour_laws.
3. https://www.brillannica.cm/topic/labour-law/trade_unions_and industrial relations.
4. YouTube source:- <https://youtube/woS977LWxBs>.

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: V

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNS3	Business Communication	30	-	-	2

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the concept and process of communications in business field

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the basic difference between communication and correspondence.	Understand
CO2	Gain the knowledge of preparing of various letters in business.	Understand
CO3	Comprehend the knowledge of having correspondence with banking and insurance companies.	Apply
CO4	Acquire the skills in drafting précis and report writing.	Apply
CO5	Gain the knowledge of preparing Agenda and minutes of the meetings.	Apply

A. SYLLABUS**UNIT-I:****6 HOURS**

Business Communication: Definition, Objectives and Importance – Communication Process – Elements of Good Communication –Modern Forms of Communications - Barriers to Communication.

UNIT-II:**6 HOURS**

Kinds of Business Letters: Letter of Enquiry and Reply, Offers and Quotations, Orders, Claims, Complaints, Circular letter. Letter relating to Agency: Status of Enquiry and Collection Letter - Common Errors in Business Writing.

UNIT-III:**6 HOURS**

Other Types of Business Letters: Letter of Recommendations and Letter of credit, Banking Correspondence, Letter relating to Import and Export, Insurance Correspondence.

UNIT-IV:**6 HOURS**

Precise Writing: Definition, Characteristics, Techniques of Making a Precise – Report Writing: Concept, Qualities, Functions and Types.

UNIT-V:**6 HOURS**

Drafting of Company Letters – Notice, Agenda, Letters to directors, Shareholders, Secretaries, Government Department, Latest communication tools.

B.TEXT BOOKS:

1. Kathiresan, Radhs, Business Communication, Prasanna Publications, Chennai. Latest Edition 2015.
2. Rajendra Pal and J S Korlahalli. Essentials of Business Communication. Sultan & Sons. New Delhi. 2017.

C.REFERENCE BOOKS:

1. Pattanshetty C S and Ramash M S Effective Business English and Correspondence. R. Chand and Co. New Delhi. 2011.
2. Rodriquez M.V “Effective Business Communication Concept” Vikas Publishing Company, 2003.

D.WEB SOURCE:

1. <https://www.grammarly.com/.learn>.
2. <https://www.topper.com.guides>.
3. <https://in.indeed.com.career.advice>.
4. <https://www.youtube> Bitrix24Free CRM, pr. 18,Jan,2022.

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN15	Cooperative Book Keeping system	75	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn the Basic Concept and Accounting Procedure in Cooperative organisation.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Define and recall the evaluation of cooperative account keeping	Remember
CO2	Trace out the accounting procedure of daybook	Understand
CO3	Demonstrate and gain knowledge related to ledger posting system in cooperatives	Apply
CO4	Illustrate and explain to final accounting preparation in cooperative institutions	Understand
CO5	Constructed common accounting system in cooperatives	Apply

A. SYLLABUS**UNIT-I:****15 HOURS**

Evolution of Cooperative Account Keeping: Fundamentals and features of Cooperative Accounting– difference between Cooperative account keeping and Double entry system – Single entry system.

UNIT-II:**15 HOURS**

Day Book: Different types – Improved system of Day Book (Problems) – Difference between Day Book, Subsidiary day book and Cash Book.

UNIT-III:**15 HOURS**

Ledger : General Ledger– 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:**15 HOURS**

Final Account : (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, Accounting Procedure – Branch Control: Meaning, Methods.

UNIT-V:**15 HOURS**

Common Accounting System (CAS): 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.

B.TEXT BOOKS:

1. M Karthikeyan and R Karunakaran Cooperative Account keeping.Discovery publicatios 2013.
- 2 krishnasami .o.r.cooperative account keeping.rainbow publication Coimbatore.2010

C.REFERENCE BOOKS

- 1.Rao v k cooperative account keeping. Mital publication.2013
- 2.Gopakumarnair shaji.n.j. Accounting for cooperative societies.impress publication 2013

D.WEB SOURCES

- 1 <https://www.freebookcentre.net>
- 2 <https://www.academia.edu.com>.
- 3 <https://www.cooperation.tripura.gov.in>.

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN16	General and Cooperative Audit	75	-	-	4

COURSE OBJECTIVES

- ❖ To gain an insight on the nature of auditing practices and to know the procedure of auditing.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Familiarize with principles and procedure of auditing and know the duties and responsibilities of an Auditor.	Remember
CO2	distinguish vouching and routine checking.	Understand
CO3	classify and value various assets and liabilities.	Analyze
CO4	Recall the concept and procedure of Cooperative audit	Remember
CO5	prepare final audit memorandum	Apply

A.SYLLABUS**UNIT-I:****15 HOURS**

Audit: Definition, Scope, Objectives, Features and Advantages of Audit – Kinds of Audit - Audit Programme– Audit Note and Working Sheets – Duties and Responsibilities of Company Auditor - Qualities of an Auditor.

UNIT-II:**15 HOURS**

Vouching and Routine Checking: Steps in Vouching – Vouching of Receipts and Payments– Vouching of trading transactions, Petty Cash Book –**Routine checking:** Internal Check and Internal Control, Features, Advantage – Cost Audit.

UNIT-III:**15 HOURS**

Verification and Valuation: Meaning, Objectives – Verification and Valuation of various assets: Fixed Assets, Investments, Current Assets, Loans and Advances and Depreciation Methods, Reserves and Provisions– Verification and Valuation of Liabilities: Capital, Creditors, Bills Payable and Borrowings.

UNIT-IV:**15 HOURS**

Cooperative Audit: Definition, Objectives, Need and Features of Cooperative Audit – Administrative Audit – Difference between General Audit and Cooperative Audit –Duties and

Powers of Cooperative Auditor - Kinds of Cooperative Audit - Stages of Audit Work- Departmental set up for Cooperative Audit and set up for Dairy Cooperatives- Auditing of different cooperative societies – Recent developments in Cooperative Audit

UNIT-V :**15 HOURS**

Audit Report: Meaning, Objectives, Content – Audit Classification -Preparation of Final Audit Memorandum and its Enclosures - Embezzlement and Frauds, Methods of Detection – Schedule of Defects, Rectification of Defects– Audit Classification and Cooperative Audit Report .

B.C.TEXT BOOKS

1. Kathiresan and Dr. Radha, Auditing, Prasanna Publishers, Chennai 2011.
2. Dr. N. Premavathy, Practical Auditing, srivishnu Publication, Chennai 2011
3. “Practical Auditing” B N Tandon, S. Chand Company Ltd.2010.

REFERENCE BOOKS

- 1.Krishnaswami O.R., Principles of Cooperative Audit, Oxford IBH Co., Ltd., New Delhi.
- 2.The Tamil Nadu Cooperative Audit Manual, Government of Tamil Nadu, Chennai 1993.
- 3.Dr.Sharma, Dr.I.M.Sahai, Sahitya Bhawan Publications, Agra 2022.

D.WEBSITE SOURCES:

1. <https://www.vedantu.com>.
2. <https://library.wbi.ac.id>
3. <https://m.youtube.com>

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCN17	Cooperative Management and Administration	75	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to learn the basic functions and principles and concept of cooperative management and administrations.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the concept and features of cooperative management and apply the functions of management in cooperative organizations	Understand
CO2	Acquire the conceptual knowledge of functional areas of cooperative management	Understand
CO3	Identify and understand the system of cooperative governance	Analyze
CO4	Familiarize with cooperative administration system in state level	Understand
CO5	Understand issues of cooperative management and administrations	Analyze

A. SYLLABUS**UNIT-I:****15 HOURS**

Cooperative Management: Definition, Objectives, and Unique features of Cooperative Management — Special goals of Cooperative Management - Management of Private Enterprises and Cooperatives- Functions of Management Applicable to Cooperatives

UNIT-II:**15 HOURS**

Functional Areas of Cooperative Management: Production, Marketing, Financial, HRM, Materials Management in Cooperatives, MIS

Unit – III:**15 HOURS**

Cooperative Governance: General Body- Functions, Powers -Duties and Responsibilities - Board of Directors: Constitution, functions-powers –Duties and Responsibilities – President and Vice President- Powers and Function- Special Officer.

UNIT-IV:**15 HOURS**

Cooperative Administration: Meaning – Difference between Administration and Management – Ministerial Set up at National and State Level - Organizational set up of Cooperative Department: Registrar: Powers– Delegation of Powers – Functional Registrars- Role and Functions.

UNIT-V :**15 HOURS**

Issues of Cooperative Management and Administration – Key Result Areas, Operational efficiency - Professional management. State Assistance Vs State Control. Democratic Administration Vs Bureaucrat's - Arguments on For and Against State Assistance.

B. TEXT BOOKS

1. Kulandaiswamy V., Principles of Cooperative Management, Rainbow Publication, Coimbatore, 1986.
2. Ravichandran K and Nakkiran .S, Functional Areas of Management, Avinash Paper Back, New Delhi, 2009.

C. REFERENCES

1. Kulandaiswamy V., Principles of Cooperative Management, Rainbow Publication, Coimbatore, 1986.
2. Nakkiran S., a Treatise on Cooperative Management, Rainbow Publications, Coimbatore, 1991.
3. Sinha S.K. & Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi, 1981.

D. Web Resources:

1. www.ica.com
2. www.nabard.com
3. www.vamnicom.gov.in

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM5	Commercial Law	60	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to understand the essentials of legal system governing and commercial practices in India.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Know the concept of commercial law	Understand
CO2	Indicate the significance of legal system and commercial practice in India	Remember
CO3	Execute legal system in business	Apply
CO4	Analysis different legal factors and develop decision making powers	Apply
CO5	Integrated various provisions related to intellectual property rights	Understand

A. SYLLABUS**UNIT-I:****12 HOURS**

Concept of Law: Indian Contract Act 1872-Meaning and Definition – Objectives – Contract: Meaning, Definition and Elements - Nature and Classification – Essentials elements of a valid Contract – Unlawful Agreements – Quasi Contracts.

UNIT-II:**12 HOURS**

Discharge of a Contract: Meaning – Different Modes - Remedies for Breach of Contract - Contract of Indemnity and Guarantee – Rights and Liabilities of Surety – Discharge of Surety- Rights and Liabilities of Finder of Lost Goods - Bailment: Meaning and definition - Rights and Duties of Bailor and Bailee - Pledge by Non- Owners.

UNIT-III:**12 HOURS**

Contract of Agency: Meaning of Agent – Creation of Agency- Classification of Agents – Rights and Duties of Principal and Agents – Termination of Agency. - **Indian Partnership Act 1932:** Meaning and Definition – Special Characteristics- Modes of Dissolution of firm.

UNIT-IV:**12 HOURS**

Sale of Goods Act 1930: Meaning and Definition of sale - Sale and Agreement to sell – Definition and classification of goods - Conditions and Warranties – Exceptions to the Doctrine

of Caveat Emptor - **Transfer of property Act 1882**: Transfer of Title by Non-Owners –Rights and Duties of the Buyer – Rights of an Unpaid Seller.

UNIT-V:**12 HOURS**

Right To Information Act (RTI) 2005: Definitions- Public Information Officer – Process Information Request- Central and State Information Commission – Powers and functions of Information Commission- **Intellectual Property Act (IPA)**: Definition of Concepts, Important Provision- **Consumer Rights Act 2019**- Important provisions.

B. TEXT BOOKS

- 1.R.S.N. Pillai and Bagavathy , Business Law, S. Chand & Co, New Delhi, 2019
- 2.K.R. Buichandani Business law , Himaiaya publishing House, Mumbai 2010

C. REFERENCES:

- 1.Shukla, M.C., Manual of Mercantile Law, S.Chand& Co.,New Delhi, 1983.
- 2.N.D. Kapoor, Elements of Mercantile Law, Sultan Chand and Sons, New Delhi, 1997.
- 3.Dr.N.R.Sreenivasan , Business law, margham publication , Chennai 2018.

D. WEB RESOURCES:

1. <https://www.legalmatch.com>
2. <https://josephscollege.ac.in>
3. [www. Slideshare.net](http://www.Slideshare.net)

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM6	Foreign Trade Policy, Procedures and Documentation	60	-	-	4

COURSE OBJECTIVES

- ❖ To enable the students to policies, procedures, and documentation relating to export-import transaction

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Recall the concept of international trade and its significance	Remember
CO2	Understand the foreign trade policy of India and its effects of Indian trade	Understand
CO3	Identify the various instruments of export promotion and understand uses of the instrument	Understand
CO4	Acquire conceptual knowledge of financial methods of export trade	Understand
CO5	Gain the knowledge of documentations frame work related to export – import trade	Analysis

A. SYLLABUS**UNIT-I:****12 HOURS**

International Trade : Theories of International trade-absolute and comparative advantage theories; Modern theory of trade – Hecksher-Ohlin theory; Terms of trade; Theory of international trade in services; Balance of payments and adjustment mechanism. -

UNIT -II:**12 HOURS**

India's Foreign Trade And Policy: Composition and direction of foreign trade; India's foreign trade policy; Export promotion infrastructure and the institutional set up; Deemed exports and rupee convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports- Cooperative Institutions in Foreign Trade.

UNIT –III:**12 HOURS**

Instruments of Export Promotion: Export assistance and promotion measures; EPCG scheme; import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance; Role of state trading houses, 100% Export Oriented Units; Export Houses and Trading houses; EPZs, SEZs.

UNIT –IV:**12 HOURS**

Export Financing Methods and Terms of Payment; Methods of payments, Negotiations of export bills; Documentary credit and collection; pre and post shipment export credit; Bank guarantees; Foreign exchange regulations.

UNIT-V:**12 HOURS**

Documentation Framework: Types and characteristics of documents; Export contract and Inco terms; Processing of an export order.

Management of imports: Procedure for procurement through import financing; Customs clearance of imports; Managing risks involved in importing-transit risk, credit risk and exchange risk.

B.TEXT BOOKS:

1. Handbook of Export import procedures: Ministry of Commerce, Government of India
2. Mahajan Vs: India's Foreign Trade and Balance of Payments Deep & Deep Publication, New Delhi

C.REFERENCE BOOKS

1. Customs and Excise Times: various issues.
2. Economic survey: ministry of Commerce, Government of India
3. Verma, M.L. International Trade, Vikas Publishing house, New Delhi
4. Export-import Policy: Ministry of Commerce, Government of India
5. Handbook of Export import procedures: Ministry of Commerce, Government of India
6. Ram, Paras: What Where and how? Anupam Publishing, New Delhi
7. Report of working group on export houses: Ministry of Commerce
8. Sodersten, B.O: International Economics, Macmillan, London
9. Varshney and Bhattacharya: International Marketing Management, Sultan Chand & Sons New Delhi
10. World Development Report: World Bank, Washington, D.C.
11. Mahajam MI: Exports- Do it yourself; Snowwhite Publication, Mumbai.
12. Mahajan Vs: India's Foreign Trade and Balance of Payments Deep & Deep Publication, New Delhi

D.WEB RESOURCES:

1. [www. Academia.edu](http://www.Academia.edu)
2. www.ncdc.in
3. www.ica.coop
4. www.mgu.ac.in

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM7	Life and General Insurance	60	-	-	4

COURSE OBJECTIVES

To enable the students to learn types of insurance and its importance

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the concept and functions of insurance	Understand
CO2	Acquire conceptual knowledge of life insurance and its uses	Apply
CO3	Discuss and understand the knowledge about marine insurance	Understand
CO4	Apply insurance principles to fire insurance	Apply
CO5	Assess the insurance benefits in miscellaneous area in recent trends	Analyze

A. SYLLABUS**UNIT-I:****12 HOURS**

Insurance: Meaning, Functions, Nature and Principles of Insurance, Need and Importance of Insurance to Individuals and Business – Insurance as a Social Security Tool- Cooperative Institutions in Insurance- Role and Functions of IRDA.

UNIT – II:**12 HOURS**

Life Insurance: Features of a Life Insurance Contract – Classification of Policies – Investment of Funds – Surrender Value – Bonus Option – Policy Condition – Annuity Contracts.

UNIT – III:**12 HOURS**

Marine Insurance: Contract of Marine Insurance – Elements of Marine Insurance – Classes of Policies – Policy Conditions – Clause in a Marine Insurance Policy – Marine Losses.

Unit – IV:**12 HOURS**

Fire Insurance: Features of Fire Insurance – Kinds of Policies – Policy Conditions – Payment of Claims – Reinsurance.

Unit – V:**12 HOURS**

Miscellaneous Insurance: Crop Insurance - Motor Insurance – Burglary – Personal Accident Insurance – Health Insurance – Liability Insurance- Bancassurance- Government of India Health Insurance Schemes.

B. TEXT BOOKS

1. The fundamentals of insurance - hargovinddayal – notion press 2017
2. Principles of practice of life insurance – G. Krishnaswamy - prasann publication
3. General insurance - Dr.L.Pgupta – 2017 mudranik technologies (P) Ltd
4. General principles of law of insurance – B.N. Chaudhary - central law Publications 2022

C. REFERENCES

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co., New Delhi, 2000
3. P.S .Palandi, Insurance in India, Response Books – Sagar Publications, New Delhi, 2000

D.Web Resources

1. www.ebooks.com
2. www.bookauthority.org
3. www.bookboon.com

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNM 8	Service Marketing	60	-	-	4

COURSE OBJECTIVES

- ❖ To Enable the Students to learn about services and service marketing.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Acquire the conceptual knowledge of service and role of our economy.	Remember
CO2	Express the knowledge of Service Marketing	Understand
CO3	Learn about quality and strategies of services.	Apply
CO4	Familiarize the update technology in services	Analyze
CO5	Integrate the service marketing with marketing mix.	Apply

A SYLLABUS**UNIT – I:****12 HOURS**

Services: Meaning, Definition – Nature and Distinctive Characteristics of Services – Service Package – Basic Differences between Goods and Services - Role of Services in an Economy – Sources of Service Sector Growth.

UNIT – II:**12 HOURS**

Service Marketing: Meaning, Definition and Scope - Reasons for growth in service sector – Types - Characteristics – Constraints in services marketing – Difference between Product Marketing & Service Marketing.

UNIT – III:**12 HOURS**

Service Strategy: Elements of Strategic Service Vision- Competitive Environment of Services – Competitive Service Strategies – Strategic Analysis- Porter's Five Force Analysis and SWOT Analysis- Service Quality.

UNIT – IV:**12 HOURS**

Technology in Services: Technology in the Service Encounter – The emergency of self-service – Automation in Services- Internet – E-Commerce – E-Business models –Radio Frequency Identification (RFID) - Challenges of Adopting New Technology in Services.

UNIT – V:**12 HOURS**

Extended Marketing Mix for Services: Services Marketing Mix elements –Service Product - Service Pricing - Factors affecting pricing decisions – Promotion Mix for services – Place in service – Physical evidence – Process.

B.TEXT BOOKS:

- 1.Service Marketing by Mathur,S.P Mathur, Nishu. New Age International Publications (P) Ltd, Publishers.2018.
2. Marketing Management Dr. Radha, Prasanna Publications, 2018.

C.REFERENCE BOOKS:

1. Modern Marketing Principles and Practices by R S N Pillai, Bhagavathi. S Chand Publications. New Delhi, 2000.
2. Services Marketing Edinburg Business School. Herirr Watt University.Christopher H Lovelock, Sandra Vandermerwe, Barbara Lewis, Suzanne Fernie 2016 (U K).

D.WEB SOURCE:

1. <https://nptel.ac.in/courses/>
2. <https://www.courses/110/104/110104068/.org/learn/marketing> management.
3. <https://www.youtube.com.eye> on touch.
- 4 <https://www.livestopedia.com>Porter>.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	S	-	M	-	S	-	-	L	-	S
C02	-	S	-	L	-	-	M	-	-	L
C03	S	M	-	-	S	-	L	-	-	S
C04	-	S	-	M	S	S	M	S	S	M
C05	L	M	-	M	M	S	S	M	S	M

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNPR	Entrepreneurship Development & Start up Project Proposal	30		45	8

COURSE OBJECTIVES

- ❖ To enable the students to learn the concept entrepreneurship, develop aptitude and skills in identifying and selecting business ventures and submission of feasible project proposal.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	Understand the concept and types of entrepreneurs and entrepreneurship.	Understand
CO2	Understand and analyze the stages in project preparation. (From formulation to Report)	Analyze
CO3	Selection of the research proposal	Apply
CO4	Field Work (Tabulation, Data collection and formulation work)	Analyze
CO5	Submit feasible project proposal	Apply

SYLLABUS**UNIT – I:****15 HOURS**

Entrepreneurship: Definition, Nature, Characteristics and Functions of Entrepreneur –Types of Entrepreneurship - Phases of EDP - Development of Women Entrepreneur and Rural Entrepreneur – international finance to entrepreneurs

UNIT – II:**15 HOURS**

Project Formulation: Project Identification – Selection of the Product – Project Formulation Evaluation – Feasibility Analysis - Project Report.

UNIT – III, IV, and V:**45 HOURS**

Evaluation of project proposal and viva voce (Internal :40, External 60)

Evaluation of the project proposal report submitted by the students will be evaluated by two examiners (one Internal and one external) appointed by the controller of examinations.(40 marks for proposal and 60 marks for viva voce)

B.TEXT BOOKS

1. Entrepreneurial Development Dr.(Mrs) Jayashree Suresh, Margham Publications.2016 Edition.
2. Entrepreneurship Development E.Gordon, K. Natarajan. Himalaya Publishing house.Edition 2014.

C.REFERENCE BOOKS

1. Entrepreneurial Development by Dr. Radha. Prasanna Publishing and Distributors, 2019.
2. International Entrepreneurship Capability. 2011.

D.WEB SOURCE:

- 1.<https://www.slite.com>>learn.how to write.
2. you tube. project manager.com

MAPPING WITH PROGRAM OUTCOMES

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

SEMESTER: VI

Course Code	Course Name	Lecture (L)	Tutorial (T)	Practical (P)	Credit
22UCNS4	FUNDAMENTALS OF FINANCIAL MANAGEMENT	30	-	-	2

COURSE OBJECTIVES

To enable the students to know the fundamental areas of financial management like., sources of finance, capital budgeting ,working capital management.

COURSE OUTCOME

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

S.NO	COURSE OUTCOME	BLOOMS VERB
CO1	recall The Scope ,Objectives and Functions of Financial Management	Remember
CO2	understand The Various Sources of Finance	Understand
CO3	acquired The Practical Knowledge of Methods of Capital Budgeting and Its Process	Apply
CO4	demonstrate The Cost of Sources of Capital and Capital Structure	Understand
CO5	interpret The Dividend Policy And Acquired The Conceptual Knowledge of Working Capital Management	Analysis

A.SYLLABUS**UNIT-I:****6HOURS**

Over view of Financial Management: Evolution, Nature, Scope, Objectives and Functions

UNIT-II:**6HOURS**

Financial Planning: Meaning, Characteristics, Process, Factors Determining Financial Planning.

UNIT-III:**6HOURS**

Sources of Finance: Term Financing, Short – Term: Sources –Medium Term: Sources- Long Term Funds:Sources – Equity shares, Preference shares, Debentures, Public Deposits

UNIT-IV:**6HOURS**

Capital Budgeting Process: Project formulation, selection- Introduction to various Capital Budgeting Techniques: Payback Period Method, Average Rate of Return, Net Present Value Method

UNIT-V:**6HOURS**

Working Capital: Concepts, Factors affecting working capital requirements, Determining working capital requirements, Sources of Working Capital

B.TEXT BOOKS

- 1 Financial Management Theory and Practice Prasanna Chandra 15th edition, 2016.
- 2 Financial Management, C. Paramasivan, T. Subramanian New Age International (P) Ltd, New Delhi, 2016.
- 3 Financial Management Text, Problems and cases, Mykhan, P.k. Jain, M.C. Graw hill Education, Eight editions, 2018.

C.REFERENCE BOOKS

1. Maheswari.S.N., Financial Management Principles and Practice, Sultan & Sons, New Delhi, 2016
2. Khan and Jain, Financial Management, Tata McGraw Hill Education, New Delhi, 2007
3. Sharma and Sashi Gupta, Financial Management, Kalyani Publishers, New Delhi, 2010.
4. Pandey I M., Financial Management, Vikas Publishing House, New Delhi, 2018.

D. WEB RESOURCES

1. <https://www.freebookcentre.net/business-books-download/Financial-Management.html>
2. http://longfiles.com/ahy28241kd2d/Financial_Management.pdf.html
3. http://longfiles.com/5p8dzwt4xtt/Foundations_of_Financial_Management_16th_Edition.pdf.html
4. <https://www.freebookcentre.net/business-books-download/Financial-Management.html>

MAPPING WITH PROGRAM OUTCOMES

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