

B.COM COOPERATION

SYLLABUS

(with effect from June 2015)



DEPARTMENT OF COOPERATION

The Gandhigram Rural Institute – Deemed University
Gandhigram – 624 302 Tamil Nadu

Department of Cooperation
B.Com (Cooperation)
Courses of Study and Scheme of Examinations
(With effect from 2015-2016 onwards)

Category of Courses	Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
First Semester							
Language I (any one course)	15TAMU0101	Tamil	3	3	40	60	100
	15HIDU0101	Hindi					
	15MALU0101	Malayalam					
	15FREU0101	French					
Language-II	15ENGU01X1	English	3	3	40	60	100
Basic Language (any one course)	15CHIU0001	Core Hindi – I	2	2	20	30	50
	15CTAU0001	Core Tamil – I					
Foundation Courses	15GTPU0001	Gandhi's Life, Thought and Work	2	2	20	30	50
	15EXNU0001	Extension Education	2	2	20	30	50
Allied Course	15ECOU01B1	Principles of Economics	3	3	40	60	100
Core Courses	15COPU0101	Business Organization	3	3	40	60	100
	15COPU0102	Principles of Accountancy	3	3	40	60	100
Compulsory Non Credit Course	15COPU01F1	Extension -Field Visit	-	4	50	-	50
Sub total			21	25			
Second Semester							
Language-I (any one course)	15TAMU0202	Tamil	3	3	40	60	100
	15HIDU0202	Hindi					
	15MALU0202	Malayalam					
	15FREU0202	French					
Language – II	15ENG02X2	English	3	3	40	60	100
Basic Language (any one course)	15CHIU0002	Core Hindi – II	2	2	20	30	50
	15CTAU0002	Core Tamil - II					
Foundation Course (any one course)	15NSSU0001	National Service Scheme	1	1	50	-	50
	15SHSU0001	Shanti Sena					
	15FATU0001	Fine Arts					
	15SPOU0001	Sports and Games					
Foundation Courses	15YOGU0001	Yoga	1	1	50	-	50
	15EVSU0001	Environmental Studies	3+1	3+1	40	60	100
Communication and Soft Skill	15ENGU0201	Business Communication	3	3	40	60	100
Allied Course	15ECOU02B2	Indian Economy	3	3	40	60	100
Core Course	15COPU0203	Theory of Cooperation	3	3	40	60	100
	15COPU0204	Principles of Management	3	3	40	60	100
Compulsory Non Credit Course	15COPU02F2	Extension -Field Visit	-	4	50	-	50
Sub total			26	30			
Third Semester							
Village Placement Programme	15EXNU03V1	Village Placement Programme	2	-	50	-	50
Non-Major Elective		<i>Non Major Elective</i> - choose a course offered by other Departments	3	3	40	60	100
Allied Course	15MATU03B1	Mathematics –I	3	3	40	60	100
Communication and Soft Skill	15ENGU00C1	Communication and Soft skill	2	2	20	30	50
Core Courses	15COPU0305	Cooperative Financial Institutions in India	3	3	40	60	100
	15COPU0306	Financial Accounting	3	3	40	60	100
	15COPU0307	Production, Trade and Services Cooperatives	3	3	40	60	100
	15COPU0308	Cooperation in Foreign Countries	3	3	40	60	100
Sub total			22	20			

Fourth Semester							
Allied Course	15MATU04B2	Mathematics - II	3	3	40	60	100
Computer Skill	15CSAU04A1	Computer Applications in Business	3	3	40	60	100
Major Elective (any one course)	15COPU04E1	Income Tax Law and Practice	3	3	40	60	100
	15COPU04E2	Financial Management					
	15COPU04E3	Consumer Behaviour					
Core Courses	15COPU0409	Commercial Law	3	3	40	60	100
	15COPU0410	Management Accounting	3	3	40	60	100
	15COPU0411	Cooperative Management and Administration	3	3	40	60	100
	15COPU0412	Cooperative Book Keeping System	3	3	40	60	100
Compulsory Non Credit Course	15COPU04F3	Cooperative Extension	-	4	50	-	50
Sub total			21	25			
Fifth Semester							
Skill Based Elective	15COPU0513	Accounting Software	2	2	20	30	50
Non-Major Elective		<i>Non Major Elective</i> - choose a course offered by other Departments	3	3	40	60	100
Major Elective (any one course)	15COPU05E4	Principles of Marketing	3	3	40	60	100
	15COPU05E5	Theory and Practice of Banking					
	15COPU05E6	Office Management					
Core Courses	15COPU0514	Cooperative Legislation	3	3	40	60	100
	15COPU0515	General and Cooperative Audit	3	3	40	60	100
	15COPU0516	Cost Accounting	3	3	40	60	100
	15COPU0517	Internship Training	3	3	100	-	100
	15APRU0001	Elements of Research Methods	3	3	40	60	100
Sub total			23	23			
Sixth Semester							
Modular Courses on Socially Relevant Skill	15COPU06MX	Choose any two courses from the list given below	2	2	20	30	50
	15COPU06MY		2	2	20	30	50
Project Work	15COPU0618	Project Work	4	4	40	60	100
Core Courses	15COPU0619	Human Resource Management	3	3	40	60	100
	15COPU0620	Trends in Cooperatives	3	3	40	60	100
	15COPU0621	Cooperative Training	3	6	100	-	100
Sub total			17	20			

List of Modular Courses

Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
				CFA	ESE	Total
15COPU06M1	Export Management and Documentation	2	2	20	30	50
15COPU06M2	Entrepreneurship Development	2	2	20	30	50
15COPU06M3	SHGs and Cooperation	2	2	20	30	50

1.6 Principles of Economics

Course Code: 15ECOU01B1

Credit: 3

Objective

To enable the students to understand the basic concepts of economics and its application in day-to-day life.

Syllabus

- Unit 1 : **Introduction of Economics:** Wealth, Welfare & Scarcity – Scope of Economics – Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.
- Unit 2 : **Theory of Demand and Supply:** Law of Demand – Elasticity of Demand – Law of Diminishing Marginal Utility – Indifference Curve Analysis – Consumer's Surplus– Law of Supply.
- Unit3 : **Theory of Production:** Production Function – Types – Cost and Revenue Curves – Law of Variable Proportions – laws of Return to Scale.
- Unit4 : **Pricing indifferent Markets:** Meaning - Market – Conditions - Characteristics – Types – Price Determination - Perfect Competition – Monopoly – Monopolistic Competition.
- Unit5 : **National Income:** Definition, Concept, Methods of measuring National Income – Ricardian Theory of Rent – Marginal Productivity Theory of Wages – The classical theory of Interest – The Dynamic Theory of Profit.

Reference:

1. Ahuja H.L: Economic Theory, S.Chand & Co, New Delhi, 2014.
2. Bhutani, Prem J: Principles of Economics, Taxmann Publications, New Delhi, 2008.

1.7 Business Organisation

Course Code: 15COPU0101

Credit: 3

Objective

To enable the students to gain knowledge about the different types of business organisations

Specific Objectives of Learning

- To enable the students to understand the differences between various forms of business organisations.
- To enable the students to acquire skills on organizing and managing different forms of business enterprises.

Syllabus

Unit 1 : **Business:** Definition, Objectives, Salient features, scope of business, essentials of a successful business

Unit 2 : **Forms of Business Organization:** Sole proprietorship – partnership – joint stock Company – state enterprises – public utility undertakings – cooperative organizations – business combinations: causes, types, merits and demerits

Unit 3 : **Setting up a Business:** Procedural aspects in setting up of new business – factors involved in locating the business – size of the business: small size, large size, optimum size

Unit 4 : **Financing of a Business:** Need for finance, sources of finance, method of raising funds

Unit 5 : **Trade and its Divisions:** Wholesale trade – retail trade – types of retail units – hire and instalment purchase – international trade: need, merits, demerits – procedural aspects of import and export trade

Books Recommended

1. Basu (2013), *Business Organisation and Management*, Jain Book Agency, New Delhi.
2. Gupta, C, B (2014), *Business Organisation and Management*, Jain Book Agency, New Delhi.
3. Peter F. Drucker (1991) *Management: Tasks, Responsibilities and Practices*, allied Publishers, New Delhi
4. Sharma N.K (2006), *Business Organisation and Environment Management*, Mangal and Mangal, New Delhi
5. Sherlekar S.A (1992) *Modern Business Organisation and Management*, Himalaya Publishign House, New Delhi
6. Tulcian, P.C (2009), *Business Organisation and Management*, Jain Book Agency, New Delhi.

1.8 Principles of Accountancy

Course Code: 15COPU0102

Credit: 3

Objective

To enable the students to understand the basic concepts of accounting, accounting procedures and systems of the business organizations

Specific Objectives of Learning

To enhance the skills of the students in:

- maintaining all relevant books of accounting for business organizations
- preparing the financial statements
- applying different accounting systems appropriately to trading and non trading concerns

Syllabus

- Unit 1 : **Introduction to Accountancy:** Need for Accounting – Meaning and Definition – Book Keeping – Objectives – Functions of Accounting – Accounting Principles: Concepts and Conventions- Advantages and Limitations – Methods of Accounting – Computerization of Accounting: Merits and demerits.
- Unit 2 : **Journal, Subsidiary Books and Ledger Accounts:** Journal and Subsidiary Books - Cash Book – Different types of Cash Books (Simple Problems) – Bank Reconciliation Statement: Meaning , Purpose and Preparation (Simple Problems) – Ledger: Preparation and Balancing of Ledger Accounts.
- Unit 3 : **Preparation of Trial Balance:** Meaning and Purpose of Trial Balance – Methods of Preparation of Trial Balance - Errors: Meaning-Types of errors –Errors and their rectification
- Unit 4 : **Preparation of Final Accounts and Balance Sheet:** Final Accounts – Uses – Closing entries – Capital and Revenue items – Trading accounting - Profit and Loss Account- Balance sheet – Adjusting entries (Simple Problems)
- Unit 5 : **Single Entry System and Accounting System for Non – Trading Concerns:** Single Entry System: Ascertainment of Profit – Statement of Affairs (Simple Problems) – Conversion Method – Accounting system for Non-Trading Concerns: Receipts and Payments Account- Income and Expenditure Account-Balance Sheet (Simple Problems)

Books Recommended

1. Gopal B.K and H.N.Tiwari (2012), *Financial Accounting*, International Book House Pvt., Ltd, New Delhi.
2. Madegowda J. (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
3. Maheswari R.P., S.C.Bhatia, and Renu Gupta (2012), *Financial Accounting*, International Book House Pvt. Ltd, New Delhi.
4. Pillai, RSN, Bagavathi and S.Uma (2012), *Fundamentals of Advanced Accounting (Financial Accounting)* Volume 1, S. Chand & Company Ltd., New Delhi
5. Santosh Singhal, (2012), *Accounting and Financial Analysis*, International Book House Pvt. Ltd, New Delhi.

1.9. Extension -Field Visit

Course Code: 15COPU01F1

Credit: non-credit

Objective

To enable the students to understand the field realities through adoption of various extension methodologies.

Syllabus

Students will be facilitated to visit the adopted villages / cooperative societies for undertaking extension work as a part of curriculum as per the schedule decided by the department.

The faculty in-charge of this course will be responsible for making the students to prepare a report with photographs / short videos in addition to field reports wherever necessary.

Evaluation

The course evaluation is fully internal. It will comprise of PPT presentation after submission of the extension visit reports which will be followed by viva-voce examination. The faculty in-charge shall submit the marks to the HoD after conducting the PPT presentation and viva-voce.

The marks will be awarded based on the report, PPT presentation and viva-voce as detailed below.

Report and PPT Presentation	: 25 marks
Viva-voce	: <u>25 marks</u>
Total	<u>50 marks</u>

2.7. Business Communication

Course Code: 15ENGU0201

Credit: 3

Objective

To create learning, reading and writing ability on business correspondence among the students.

Syllabus

- Unit 1 : **Communication:** Concepts - Objectives - Media - Types - Barriers to the Communication - Need and functions of a Business letter - Kinds of business letters- Effective Business Letter - Language and Layout of Business Letter - Enquiries and replies - Orders and Execution - Credit and Status Enquiries - Claims and Adjustments - Collection Letters - Sales Letters - Circular Letters.
- Unit 2 : **Banking Correspondence** - Insurance Correspondence - Agency Correspondence - Application for appointment - Correspondence of a Company Secretary.
- Unit 3 : **Report:** Concepts - Principles Governing the Preparation of report- Qualities of Good Report- Functions of Report - Business Report - Types of Reports - Report by Individuals - Reports by Committees or Sub-committees - Directors Reports - Minutes - Drafting of Resolutions and Minutes of a company meetings, Minutes Vs Reports.
- Unit 4 : **Job Application Letters and Resumes:** Interview letters - Essay writings on commerce - Industry and Banking - Communication Ethics - Legal aspects in Business Communications.
- Unit 5 : **Drafting of Company Meeting Notices:** Minutes- Agenda Notifications Letters to the Editorial of Newspapers - Precise Writing Modes of Communication: Internet, E-mail, Voice-mail, Intercom, Telegrams, Telex, Telephone, Fax, SMS, Video Conferencing, Multimedia, Smart Phone, Cellular Phones and I pad.

Books Recommended

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|--|----------------------------------|
| 1. Essentials of Business Communication | - Rajendra Pal & Korlahalli J.S. |
| 2. Effective Business English and Correspondence | - Pattan Shetty C.S.& Ramesh |
| 3. Modern Business Correspondence | - Nagamaiah and Bahi |
| 4. A Text Book of Business | - Gartside. L |
| 5. Manual of Commercial Correspondence | - Hume Bayley |

2.8. Indian Economy

Course Code: 15ECOU02B2

Credit: 3

Objective

To learn the essential contribution of the core sector in Indian economy such as agriculture, industrial and trade and commerce.

Syllabus

- Unit 1 : **Institutions on Indian Economy:** Economic Development and Growth – Concept– distinction between Growth and Development – Features of Developing Economy – Millennium Development Goals.
- Unit 2 : **Planning and Development:** Objectives of Economic Planning in India – Introduction of Five Year Plans of India – Fiscal Policy – Monetary Policy.
- Unit 3 : **Agriculture:** Role of Agriculture in Indian Economy – Agriculture Productivity and Problems in Indian Agriculture - Agricultural Finance in India.
- Unit 4 : **Industry:** Industrial development during planning periods – Industrial Finance – Mixed Economy: Private and Public Sector in Indian Economy – Industrial Sickness.
- Unit 5 : **Trade:** International Trade –Foreign Direct Investment (FDI) – Special Economic Zones (SEZs) – World Trade Organization (WTO) – Liberalization, Privatization & Globalization (LPG) Impact of Globalization on Indian Economy.

Reference

1. Gaurav Datt and Ashwani Mahajan: Indian Economy, S.Chand, New Delhi, 2014.
2. Puri V.K and Misra S.K: Indian Economy, Himalaya, Mumbai, 2014.
3. Agarwal A.N: Indian Economy, Vikas Publishing, New Delhi, 2012.

2.9. Theory of Cooperation

Course Code: 15COPU0203

Credit: 3

Objective

To enable the students gain fundamental knowledge on Cooperation

Specific Objectives of Learning

- To enable the students to understand the basic concepts and Principles of Cooperation
- To enable the students to understand the contributions of various Cooperators to the field of Cooperation
- To enable the students to distinguish Cooperation and other forms of business organisations

Syllabus

- Unit 1 : **Cooperation:** Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 – ICA Cooperative Identify Statement 1995: Definition, Values and Principles.
- Unit 2 : **Cooperative Thoughts :** Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Dr.Gadgil- Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only.
- Unit 3 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.
- Unit 4 : **Cooperative and Other Forms of Economic System:** Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.
- Unit 5 : **Strategies for Cooperative Development:** Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels – ICA- Sectoral Organisation.

Books Recommended:

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.

2.10. Principles of Management

Course Code:15COPU0204

Credit: 3

Objective

To enable the students to gain fundamental knowledge on the Management Concepts

Specific Objectives of Learning

- To enable the students to gain knowledge on the Principles of Management
- To enable the students to understand the Management structure and functions of the organization

Syllabus

- Unit 1 : **Management:** Definition, Nature and Scope- POSDCORB- Functions, Evolution of Management Thought-Different Schools- Recent Trends
- Unit 2 : **Planning:** Concept, Objectives- Importance- Types- Steps in Planning- Guidelines for Effective Planning- Decision Making- Concept, Steps and Features
- Unit 3 : **Organising:** Concepts, Objectives- Nature and Importance- Process- Principles Organisation Structure- Span of Control- Departmentation- Delegation of Authority and Responsibility- Centralisation and Decentralisation of Authority- Advantages and Disadvantages- Line and Staff Organisation
- Unit 4 : **Staff and Directing:** Meaning, Principles- Communication Process, Barriers, Principles of Effective Communication, Motivation Theories: of Maslow's Need Hierarchy; Herzberg's two factor theory; X and Y Theory- Leadership Styles
- Unit 5 : **Controlling:** Nature and process of Control- Essential of Good Control- Tools and Technique of Control- Coordination- Meaning, Types, Needs and Techniques.

Books Recommended

- 1) Bhattacharyya, (2014), *Principles of Management; Text and Cases*, Pearson Education, New Delhi.
- 2) Drucker Peter F., (1992), *Management Challenges for 21st Century*, Butterworth Heinemann, Oxford.
- 3) Kumar, Pardeep and Amanjot Sachdeva., (2012), *Fundamentals of Management*, S.Chand Publishing, New Delhi
- 4) Pillai, R.S. and S.Kala, (2013), *Principles and Practice of Management*, S.Chand Publishing, New Delhi.
- 5) Prasad, L.M., (2014), *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
- 6) Ravichandran, K and S.Nakkiran, (2009), *Principles of Management*, Abijit Publications, Delhi.
- 7) Robbins, (2013), *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education, New Delhi.
- 8) Tripathi, P.C. and P.N.Reddy, (2012), *Principles of Management*, McGraw Hill Education, New Delhi.

2.11. Extension -Field Visit

Course Code: 15COPU02F2

Credit: non-credit

Objective

To enable the students to understand the field realities through adoption of various extension methodologies.

Syllabus

Students will be facilitated to visit the adopted villages / cooperative societies for undertaking extension work as a part of curriculum as per the schedule decided by the department.

The faculty in-charge of this course will be responsible for making the students to prepare a report with photographs / short videos in addition to field reports wherever necessary.

Evaluation

The course evaluation is fully internal. It will comprise of PPT presentation after submission of the extension visit reports which will be followed by viva-voce examination. The faculty in-charge shall submit the marks to the HoD after conducting the PPT presentation and viva-voce.

The marks will be awarded based on the report, PPT presentation and viva-voce as detailed below.

Report and PPT Presentation	: 25 marks
Viva-voce	: <u>25 marks</u>
Total	<u>50 marks</u>

3.1. Village Placement Programme

Course Code: 15EXNU03V1

Credit: 2

Objectives

To train the students to acquire skills in rapport building rural with populate and to acquire skills in data collection methods, organizing rural people, conducting need based programmes- establishing collaborations with institutions and organizations of similar interest for the village development.

Syllabus

- Appraisal and economic conditions of villages – PRA methods – surveys
- Understating and analyzing resource base and occupational pattern.
- Assessing nobilities and linkages and resource flow pattern of the village
- Documentation of Rural Ins and Rural outs
- Case studies on
 - Cooperatives
 - CPR
 - Rural economic organization/entities
 - Rural community based organizations
 - Educational institutions
 - Religious institutions
- Awareness programme on organic farming, marketing of agricultural produces through marketing cooperatives, value addition etc.,
- Sensitization sessions on rural business / livelihood opportunities
- Documentation and sharing of the extension experiences

Evaluation

This is a field based practical course. Evaluation will be done by the faculty-in-charge of VPP. It will be done based on the student's participation in field work and its documentation.

3.3. Mathematics - I

Course Code: 15MATU03B1

Credit: 3

Objective

To impart the fundamental concepts of statistical techniques.

Specific outcome of learning

- The learner will become proficient in the applications of statistical tools.

Syllabus

- Unit 1 : **Statistics:** Meaning, Scope, Uses and Limitations of Statistics-Collection of Data- Primary and Secondary Data Sources- -Classification, Tabulation and Interpretation.
- Unit 2 : **Measures of Central Tendencies:** Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode.
- Unit 3 : **Measures of Dispersion:** Range, Mean Deviation, Quartile Deviation, Standard Deviation and Co-efficient of Variation.
- Unit 4 : **Correlation:** Meaning and Definition-Scatter Diagram-Pearson's Co-efficient of Correlation-Rank Correlation-Regression-Linear Regression-Simple Problems.
- Unit 5 : **Index Numbers:** Method of construction-Aggregative & Relative Types-Cost of living Index- Growth Rate and Growth Index- Time Series- Definition- Applications.

Text Book:

1. RSN Pillai&Bhagavathi ,**Statistics**, S. Chand & Company Ltd, New Delhi 2012.
Unit 1: Chapters 3, 4, 5, 6, 7
Unit 2: Chapter 9
Unit 3: Chapters 10, 11
Unit 4: Chapters 12, 13
Unit 5: Chapter 14.

References:

1. P.R. Vittal, **Business Mathematics and Statistics**, 2002
2. P. Navnitham, **Business Mathematics & Statistics**, 2008

3.5. Cooperative Financial Institutions in India

Course Code: 15COPU0305

Credit: 3

Objective

To impart the students the basic functions of cooperative banking and financial institutions in India.

Specific Objectives of Learning

- To familiarise the students with the features of Banking Regulations Act (AACS)
- To enable the students to learn the salient features of cooperative financial institutions in India

Syllabus

- Unit 1 : **Agricultural Cooperative Credit:** Primary Agricultural Cooperative Societies, LAMPS – District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan.
- Unit 2 : **Long Term Cooperative Credit:** Features of long term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending
- Unit 3 : **Non-agricultural Cooperative Credit:** Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks.
- Unit 4 : **Banking Regulations Act 1949** (As Applicable to Cooperative Societies): Salient features - Provisions
- Unit 5 : **Management of Cooperative Finance and Banking Institutions** –Viability Norms, NPA, Recovery Management, Government Sponsored Schemes – Group lending – Challenges before Cooperative Finance and Banking Institutions in the globalised economy

Books Recommended:

- 1) Chouby B.N (1968), *Cooperative Banking in India*, Asia Publishing House, Bombay.
- 2) GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
- 3) Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
- 4) Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.
- 5) Nakkiran S (1982), *Urban Cooperative Banking*, Rainbow Publications, Coimbatore.
- 6) Nakkiran S. & John Winfred A (1988), *Cooperative Banking in India*, Rainbow Publications, Coimbatore.
- 7) Ravichandran, K (2000), *Crop Loan system and Overdue*, Spellbound Publications, Rohtak.
- 8) Ravichandran K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

3.6. Financial Accounting

Course Code:15COPU0306

Credit: 3

Objective

To enable the students to gain practical knowledge on the advanced levels of financial accounting

Specific Objectives of Learning

- To capacitate the students in the preparation of financial statements from incomplete books and records
- To make the students conversant with the accounting practices in Departments, Branches, Hire Purchase and Instalment Purchase Systems.
- To make the students capable of calculating depreciation and accounting it properly

Syllabus

- Unit 1 : **Financial and Accounting:** Definition – Scope – Functions – Limitations. Depreciation – Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method- Annuity Method- Provision and Reserves – Types of Reserves (Simple Problems).
- Unit 2 : **Bills of Exchange:** Definition-Features-Advantages-Types of Bills of Exchange-Account Current: Meaning-Definition-Procedures for calculating days of interest-Preparation of Account Current- Uses- Average Due Date: Meaning-Uses-Determination of Due Date-Basis for Calculation of Interest (Simple Problems).
- Unit 3 : **Self Balancing Ledger:** Meaning – Debtors Ledger – Creditors Ledger – General Ledger – Advantages of Self Balancing System – Procedure of Self Balancing – Transfer (Simple Problems)
- Unit 4 : **Departmental Accounts:** Meaning – Need – Advantages – Distinction between (simple Problems) Departments and Branches – Methods- Branch Account: Meaning – Objects – Types of Branches (Simple Problems).
- Unit 5 : **Hire Purchase and Instalment Purchase System :** Definition – Features – Instalment Purchase System – Distinction between Hire Purchase and Instalment Systems – Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems) - Consignment Account: Meaning-Features-important terms-Distinction between Sale and Consignment and Joint Ventures

Books Recommended

- 1) Gopal B.K and H.N.Tiwari (2012), *Financial Accounting*, International Book House Pvt Ltd, New Delhi.
- 2) Maheswari R.P, S.C.Bhatia, and Renu Gupta (2013), *Financial Accounting*, International Book House Pvt Ltd, New Delhi.
- 3) Pillai RSN, Bagavathi and S.Uma (2013), *Fundamentals of Advanced Accounting*, S.Chand & Co Pvt Ltd, New Delhi.
- 4) Santosh Singhal (2012), *Accounting and Financial Analysis*, International Book House Pvt Ltd, New Delhi.

3.7. Production, Trade and Services Cooperatives

Course Code:15COPU0307

Credit: 3

Objective

To enable the students to gain practical knowledge on the functioning of various types of cooperatives in the Micro Small and Medium Enterprise sectors in India

Specific Objectives of Learning

- To enable the students to understand the constitution, management and functions of marketing cooperatives, dairy cooperatives, consumer cooperatives, industrial cooperatives and other cooperatives
- To enable the students to understand the challenges faced by these cooperatives and find solutions to face these challenges.

Syllabus

- Unit 1 : **Marketing Cooperatives:** Origin and Development of Cooperative Marketing in India - Primary and Apex Cooperative Marketing Societies in India - their Constitution and working – Various forms of assistance available from Government and NCDC- Regulated Markets
- Unit 2 : **Dairy Cooperatives:** Place of Dairying in the Indian National Economy - Structure of Dairy Cooperatives – NDDDB - Operation Flood Schemes - AMUL Pattern - Working and Functions of National Dairy Cooperative Federation - State Cooperative Milk Producers Federation -District Cooperative Milk Producers Union and Primary Cooperative Milk Producers Society - Recent Developments
- Unit 3 : **Consumer Cooperatives:** Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Cooperatives – NCCF – Supermarkets - Recent Developments
- Unit 4 : **Industrial and Processing Cooperatives:** Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies - Processing Cooperatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.
- Unit 5 : **Other Cooperatives:** Labour Contract Societies - Cooperative Printing Press - Cooperative Hospitals - Cooperative Publishers and Colleges - Common Property Resource (CPR) Cooperatives: Lift Irrigation Societies - Fisheries Cooperatives and Forest Produce Cooperatives

Books Recommended

- 1) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 2) Kamat G.S (1986), *Managing Cooperative Marketing*, Himalaya, Bombay.
- 3) Kulandaiswamy, V (1986), *Cooperative Dairying in India*, Rainbow Publications, Coimbatore.
- 4) Mahajan K.A (1993), *Cooperative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
- 5) Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 6) Rayudu, C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

3.8. Cooperation in Foreign Countries

Course Code:15COPU0308

Credit: 3

Objective

To enable the students to get exposed to the functioning of different types of cooperatives across the world

Specific Objectives of Learning

- To enable the students to familiarise themselves with the functioning of consumer cooperatives, credit cooperatives, dairy cooperatives, marketing cooperatives and various other types cooperatives in foreign countries
- To enable the students to gain knowledge on the factors contributing for the success of such cooperatives.

Syllabus

Unit 1 : **Consumers Cooperatives in England:** Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Cooperative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India.

Unit 2 : **Credit Union in Germany:** Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success.

Unit 3 : **Dairy Cooperatives in Denmark:** Background and Development – Constitution and Working – Features – Federations – Factors Contributing for the Success

Unit 4 : **Cooperative Marketing Societies in Canada** - Origin and Development - Wheat Pools - Purchase Associations – Functions - Features – Causes for Success.

Unit 5 : **Other types of Cooperatives in foreign Countries:** origin, development, features and causes for success of Cooperatives in Japan; China, Singapore, Israel, Sweden.

Books Recommended

- 1) Hajela T.N. (2010), *Cooperation Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 2) John Winfred & Kulaindaiswamy, V. (1986) *History of Cooperative Thoughts*, Rainbow Publications, Coimbatore
- 3) Mathur B.S. (1999) *Cooperation in India*, Sahithya Bhavan Publishers, Agra.
- 4) Onafowokan O.Oluyombo (2012), *Cooperative Finance in Developing Economies*, Soma Prints Limited, Nigeria.

Objective

To gain basic knowledge about mathematical and operations research techniques.

Specific Objectives of learning

- The learner will acquire knowledge of set theoretical ideas, discount, matrix, optimal solution for L.P.P, transportation and assignment problems.

Syllabus

- Unit 1 : **Set Theory:** Types of Sets, Set Operations-Law and Properties of Sets- De-Morgan's Laws-Applications to Business and Economic Problems.
- Unit 2 : **Simple and Compound Interest:** Effective Rate and Nominal Rate of Interest-Depreciation: Straight line method, Balancing Method and Annuities-Discounting.
- Unit 3 : **Matrix:** Basic Concepts-Addition and Multiplication of Matrices- Properties-Inverse of Matrix- Rank of a Matrix.
- Unit 4 : **Linear Programming Problem:** Formulation-Solutions by Graphical Method, Simplex Method: Feasible solution, Unbounded Solution, Infeasible solution.
- Unit 5 : **Transportation and Assignment Problem:** Formulation and Solution of Transportation Models-North West Corner Rule (NWCM)-Vogel's Approximation Method (VAM)-Formulation and Solution of the Assignment Models-The Hungarian Method for Solution of the Assignment Problems-Variations of the Assignment Problem.

Text Books

1. P. Navnitham, **Business Mathematics & Statistics**, 2008, Unit 1,2,3&4
2. Prem Kumar Gupta & D. S. Hira, **Operations Research**, S. Chand & Company Ltd, Newdelhi, 2008. Unit 5: Chapter 3, Secs 3.5, Chapter 4, Secs 4.5 & 4.6

References

1. RSN Pillai&Bhagavathi, **Statistics**, S. Chand & Company Ltd, New Delhi, 2012.
2. S. P. Gupta & P. K. Gupta, **Business Statistics and Business Mathematics**, sultan chand& sons, 2009.

1.2. Computer Applications in Business

Course Code: 15CSAU04A1

Credit: 3

Objective

To understand the basic concepts of computer operations in business.

Syllabus

Unit 1 : MS-Word: Introduction, features, document creation – document editing, cursor movements; selecting, copying and moving text; finding and replacing text; spelling and grammar; page setup; table creation; mail merge; short cut keys

Exercise: preparation of bio-data, agenda, minutes, circular letters, letters to various sectors, mail merge, designing a news paper

Unit 2 : MS-Excel: Introduction, advantages and applications, organisation of workbook-editing a worksheet, range, formatting worksheet, chart: creation, changing types, print options; built-in functions

Exercises: preparation of payrolls, invoice, stock maintenance, charts for business analysis, use of financial functions.

Unit 3 : MS-Access: Introduction, advantages, applications – store data in a table, retrieve data, sorting, searching in table – viewing data using forms – using SQL commands-preparation of business reports

Exercises: preparation of business databases and reports

Unit 4 : MS-PowerPoint: introduction, features, creating presentation, viewing, saving and close presentation, changing layout, changing designs, slide transition, add-in animation effects; inserting table, charts, pictures, clipart in presentation

Exercises: preparation of the advertisement, animation, transition effects, display board, audio & view presentation

Unit 5 : Internet: basics, terminologies; applications of internet – email, Usenet, Telnet, e-commerce, world wide web, video conferencing

Exercises: e-mail creation, ordering a product through online.

Reference Books

1. 2007 Microsoft Office System: Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007
2. Internet for everyone, 2/e, Alexis Leon and Mathew Leon, Vikas publication, New Delhi, 2011.

4.3.a. Income Tax Law and Practice

Course Code:15COPU04E1

Credit:3

Objective

To enable the students to understand the basic principles and concepts of Income Tax Law in India

Specific Objectives of Learning

- To make the students to understand the salient provisions of the Income Tax Act 1961
- To make the students conversant with the procedures involved in the filing of tax returns

Syllabus

- Unit 1 : **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporate, Societies and Trust - Income from various sources. Assessment Year – Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status – Exemptions & Deductions of Incomes - Mandatory of PAN Card
- Unit 2 : **Heads of Income:** Salaries – Income from House Property – Computation of Salaries & Income from House Property.
- Unit 3 : **Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual – Computation of Capital Gains and losses.
- Unit 4 : **Income from Other Sources:** Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only.
- Unit 5 : **Filing of Returns:** Assessment of individual –Computation of Total Income – Tax Liability- Model Forms.

Books Recommended

- 1) Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
- 2) Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
- 3) Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
- 4) Singhania,(2005), *Direct Tax Law and Practice*, Taxmann Publications, New Delhi
- 5) Taxmann's (2015), *Master Guide to Income Tax Act*, Taxmann Publications, New Delhi.
- 6) Vinod,K. Singhania and Monica Singhania (2013), *Students Guide to Income Tax*, Taxmann Publications, New Delhi.

4.3.b. Financial Management

Course Code: 15COPU04E2

Credit: 3

Objective

To enable the students to have clear understanding on the basic concepts of financial management

Specific Objectives of Learning

- To enable the students to understand the different sources of long term plans for business organizations
- To enable the students to understand the concepts of financial structure, cost of capital and capital budgeting practices
- To enable the students to understand capital budgeting practices
- To enable the students to gain knowledge on the working capital management practices adopted by business organizations

Syllabus

- Unit 1 : **Financial Management:** Definition - Objectives – Scope and Functions – Goals of Financial Management – Roles and Functions of Financial Manager
- Unit 2 : **Sources of Finance:** Long-Term Sources of Finance - Borrowing from Lending Institutions - Cost of Capital: Meaning - Importance - Computation of Specific Costs: Debt - Equity Capital -Preference Shares - Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting: Need and Methods: Pay-back Period-ARR- NPV- Profitability Index - IRR (Simple Problems).
- Unit 3 : **Leverages:** Measures: EBIT - EPS Analysis – Operating, Financial and Composite Leverages - Business and Operating Risk - Theories of Capital Structure- Determination of Capital Structure- Net Income Approach - Net Operating Income Approach - MM Approach.
- Unit 4 : **Working Capital Management:** Definition - Kinds - Needs - Factors Determining Working Capital Requirements - Working Capital Policy - Management of Cash - Factors Determining Cash - Determination of Optimum Cash Balance (Simple Problems).
- Unit 5 : **Dividend Decisions:** Forms of Dividend - Types - Policy - Theories- Waltors Model - Gordon's Model.

Books Recommended:

- 1) James C.Van Horne, and Sanjay Dhamija (2012), *Financial Management and Policy*, Pearson, Chennai.
- 2) Jonathan Berk, Peter Demargo and Ashok Thampy (2013), *Financial Management*, Pearson, Chennai.
- 3) Kulkarni and Satyaprasad (2011), *Financial Management*, Himalaya Publishing House Pvt Ltd., Mumbai.
- 4) Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.
- 5) Sheeba Kapil (2012), *Financial Management*, Pearson Chennai.

4.3.c. Consumer Behaviour

Course Code: 15COPU04E3

Credit: 3

Objective

To enable the students to have better understanding on the basic concepts of Consumer Behaviour

Specific Objectives of Learning

- To enable the students to understand the consumer behaviour during pre and post purchase situations
- To facilitate the students to understand the consumers' decision making process. To enable the students to be conversant with the strategies of enhancing consumers satisfaction

Syllabus

- Unit 1 : **Introduction to Consumer Behavior Consumer:** Meaning, difference between consumer and customer, consumer behavior roles – kinds of consumers – Consumer Behavior: Concept, meaning concept and consumer behavior – Importance - Applications.
- Unit 2 : **Consumer Needs and Motivation:** Concept of motivation – needs, goals and motives – Maslow's Hierarchy of needs – Consumer Personality: Nature, trait theory – Elements of Consumer Perception - Elements of Consumer learning – Consumer Attitude Models.
- Unit-3 : **Consumer Decision Making:** Meaning - Types of purchase decision – Four views of consumer decision making – Factors of consumer decision – Model of consumer decision making - Case
- Unit- 4: **Post Purchase Behavior** - Manner and Methods of Purchases - Possible result of purchase – Satisfaction: factors, methods of measurement – Dissatisfaction: sources, levels, responses – Disposition ways – Measures to enhance consumer satisfaction - Cases
- Unit-5 : **Organizational Buying Behavior** - Characteristics, factors – types of purchases – Organizational buying behavior Vs Consumer buying behavior - organizational buying decision process – Performance Evaluation – organizational buying decision models – Cases.

References

- 1) Assael, H (1995). *Consumer Behaviour and Marketing Action*, Ohio, South Western.
- 2) Jain, P.C and Bhatt, M (2010), *Consumer Behaviour in Indian Context*, S.Chand, Delhi.
- 3) John A. Howard (1980) *Consumer Behaviour in Marketing Strategy*, Prentice Hall Inc, New Jersey.
- 4) Mowen, John C (1993), *Consumer Behaviour*, MacMillan, New York.
- 5) Nair, R.S (2009), *Consumer Behaviour and Marketing Research*, Himalaya Publishing House, Mumbai.
- 6) Schiffman, L. G and Kanuk, L and Kumar, R.S (2010), *Consumer Behaviour*, Pearson, New Delhi.
- 7) Solomon, R.M (2010), *Consumer Behaviour – Buying, Having, and Being*, PHI, New Delhi.

4.4 Commercial Law

Course Code: 15COPU0409

Credit: 3

Objective

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

Specific Objectives of Learning

- To enable the students to understand the salient provisions of Indian Contract Act, Indian Partnership Act, and Sale of Goods Act
- To enable the students to understand legal provisions governing commercial practices in India

Syllabus

- Unit 1 : **Indian Contract Act, 1872** – Contract – Definition – Obligations and Agreement – Nature of Contract and Classification – Essentials of a Valid Contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.
- Unit 2 : **Discharge of a Contract** – Meaning – Different Modes of Discharge of Contract – Meaning - Remedies for Breach of Contract – Contract of Indemnity and Guarantees – Rights of Surety – Discharge of Surety – Rights and Liabilities of Finder of Lost Goods.
- Unit 3 : **Law of Agency:** Meaning, Creation of Agency, Consideration of Agency- Kinds of Agency – Rights and Liabilities of Principal and Agents. **Indian Partnership Act 1932:** Definition -Meaning and Essential elements in Partnership – Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm.
- Unit 4 : **Sale of Goods Act 1930:** Definition of Sale – Sale and Agreement to Sell - Meaning and Types of goods – Conditions and Warranties – Meaning and Exception to the Doctrine of Caveat Emptor – Rights of Unpaid Vendor – Rights of Buyer - Transfer of Properties Act, 1882.
- Unit 5 : **Rights and Duties of Common Carriers** – Contract of Carriage of Goods by Sea – Bill of Lading and Charter party – Contract of Insurance – Definitions of Different kinds of Insurance.

Books Recommended

- 1) Gogna, PPS (2014), *A Text book of Mercantile Law*, S. Chand & Company, New Delhi.
- 2) Kapoor, N.D (2013), *Business Law*, S. Chand & Company, New Delhi.
- 3) Pillai, R.S.N and Bhagavathi (2013), *Legal Aspects of Business*, S. Chand & Company, New Delhi.
- 4) Premavathy, N (2010), *Business Law*, Sri Vishnu Publications, Chennai.
- 5) Saravanavel. P. and Sumathi (2009), *Legal System in Business*, Himalaya Publishing House, New Delhi.
- 6) Shukla, M.C (2013), *Mercantile Law*, S. Chand & Company, New Delhi.
- 7) Tulsian P.C and C.A. Bharath Tulsian (2014), *Business Law*, S. Chand & Company New Delhi.

4.5. Management Accounting

Course Code: 15COPU0410

Credit: 3

Objective

To enable the students to apply accounting tools and techniques and information in the decision-making process of the business organizations

Specific Objectives of Learning

- To enable the students to gain understanding and improve their capacity in analysing of financial statements using accounting tools
- To enable the students to gain practical knowledge on the application of breakeven analysis in profit planning
- To enable the students to gain practical knowledge in the application of marginal costing, budgeting and standard costing in cost planning and control process.

Syllabus

- Unit 1 : **Management Accounting:** Meaning- Objectives – Nature and Scope – Significance -Functions –Relationship between Management Accounting, Cost Accounting and Financial Accounting - Tools and Techniques of Management Accounting - Limitations
- Unit 2 : **Financial Statement Analysis and Interpretation:** Meaning and Types of Financial Statements – Limitation of Financial Statements – Objectives and Methods of Financial Statement Analysis - Ratio Analysis – Significance of Ratios Uses and limitations of Ratios (Simple problems)
- Unit 3 : **Marginal Costing:** Meaning and Definition- Managerial Applications of Marginal Costing (simple problems) - Cost Volume Profit Analysis: Meaning and Assumptions - BEP Chart - Advantages and Limitations
- Unit4 : **Budgeting and Budgetary Control:** Definition, Importance, Significance, Classification of Budgets – Fixed and Flexible Budgets - Cash Budget -Budgetary Control: Steps in Budgetary Control (simple problems).
- Unit-5 : **Standard Costing and Variance Analysis:** Meaning of Standard Cost and Standard Costing – Advantages and applications – Variance analysis: Material, labour and overhead variances (simple problems).

Books Recommended:

- 1) Gordon E, N. Jeyaram, N. Sundram & R. Jayachandram (2010) *Management Accounting*, Himalaya Publishing House, Mumbai
- 2) Madegowda', J (2010), *Management Accounting*, Himalaya Publishing House, Mumbai
- 3) Rajasekaran Vand R.Lalitha (2011), *Corporate Accounting*, Pearson, Chennai.
- 4) Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.

4.6. Cooperative Management and Administration

Course Code: 15COPU0411

Credit: 3

Objective

To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises

Specific Objectives of Learning

- To enable the students to apply the functions of Management in Cooperative enterprises
- To enable the students to understand the governance structure of Cooperative enterprises.
- To enable the students to gauge the managerial issues in the cooperative enterprises.

Syllabus

- Unit 1 : **Cooperative Management:** Definition, objectives – features, management functions applied to Cooperatives
- Unit 2 : **Management Structure of Cooperatives:** Management team, general body, board of directors – committees – chief executives and Office Management
- Unit 3 : **Functional Areas of Management in Cooperatives:** Production, Materials, Financial, Personnel and Marketing.
- Unit 4 : **Issues in Cooperative Management** – Professionalisation – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.
- Unit 5 : **Cooperative Administration:** Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.

Books Recommended

- 1) I.C.A (1977), *Readings in Cooperative Management*, New Delhi.
- 2) Kamat G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 1987.
- 3) Krishnaswamy, O.R (1976), *Cooperative Democracy in Action*, Somaiya Publishing House, Mumbai.
- 4) Kulandaisamy, V (2000), *Cooperative Management*, Arurdhra Academy, Coimbatore.
- 5) Nakkiran S (2013), *Cooperative Management*, Deep and Deep Publications, New Delhi.
- 6) Sha A.K (1984), *Professional Management for Cooperative*, Vikas Publishing House, New Delhi.
- 7) Sinha S.K. & R. Sahaya (1981), *Management of Cooperative Enterprises*, NCCT, New Delhi.

4.7. Cooperative Book Keeping System

Course Code: 15COPU0412

Credit: 3

Objective

To enable the students to understand the unique system of book keeping prevalent in cooperative societies and institutions

Specific Objectives of Learning

- To enable the students to understand the basic principles and uniqueness of cooperative book keeping system
- To make the students to conversant with different sets of accounting books maintained by cooperative banks and institutions
- To make the students capable of preparing financial statements from the books of accounts maintained by cooperatives
- To enable the students to gain the recent changes brought in the Cooperative Book Keeping System as per the recommendations of Task Force on STCCS

Syllabus

- Unit 1 : **Fundamentals of Cooperative Accounting:** Evolution – distinctive features - differences between cooperative account keeping and double entry system – single entry system and cooperative account keeping.
- Unit 2 : **Book keeping in Cooperatives:** Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions
- Unit 3 : **General Ledger and Special ledgers in Cooperatives**– reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement
- Unit 4 : **Preparation of Financial Statements:** Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives
- Unit 5 : Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

Books Recommended and other References

- 1) GOI (2004), *Report of the Task Force on Revival of Rural Credit Institutions (ST Credit Structure)*.
- 2) Krishnasamy O.R. *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi, 1992.
- 3) Manickavasagam, P (1989), *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore.
- 4) NABARD (2010), *The Common Accounting System for PACS*, www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt.
- 5) Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.

4.8. Cooperative Extension

Course Code: 15COPU04F3

Credit: 4

Objective

To enable the students to understand of the basic concepts of Extension in Cooperation

Specific Objectives of Learning

- 1) To enable the students to understand the basic concepts of extension
- 2) To enable the students to understand the significance of cooperative extension.
- 3) To enable the students to understand the extension Teaching methods and the process of extension programme planning

Syllabus

- Unit 1 : **Extension Education:** Need, importance, scope, philosophy, objectives, principles; extension education systems, extension approach, training approach, cooperative approach, misconceptions about extension
- Unit 2 : **Extension Educational Psychology:** basic concepts, teaching, learning, learning situation, learning experiences; extension educational psychology
- Unit 3 : **Extension Teaching Methods:** selection of methods; classification of extension teaching methods: Individual Contact, Group Contact and Mass Contact methods-relative effectiveness of different methods
- Unit 4 : **Extension Programme Planning:** Programme planning process, collect facts, analyse situation, identify problems, decide on objectives, develop plan of work, execute plan, evaluation of progress, reconsideration; importance of extension programme; characteristics of a good programme; participation of organizations in programme planning; involvement of people in programme planning
- Unit 5 : **Cooperative Extension:** purpose, need, importance, philosophy, and areas of extension in cooperatives, institutions for cooperative extension, methods adopted in cooperative extension, issues in cooperative extension

Books Recommended:

- 1) Krishnaswamy, O.R (1997), *Fundamentals of Cooperation*, Oxford and IBH Publishing co. Pvt, ltd, New Delhi.
- 2) Mirtungai Sarangi and B.Subburaj (2002), *Each for All and All for Each*, Tamil Nadu Cooperative Union, Chennai.
- 3) Supe, S.V (1997), *An Introduction to Extension Education*, Oxford and IBH Publishing co. Pvt, ltd, New Delhi.

5.1. Accounting Software

Course Code: 15COPU0513

Credit: 2

Objective

To enable the students to understand the basics of computer accounting software

Specific Objectives of Learning

- To enhance the skills of the students in practicing accounting system in a computerised environment
- To make the students conversant with preparation and analysis of financial statements by using account software.

Syllabus

- Unit 1 : **Introduction to Accounting** - Double Entry system of Book Keeping- Single Entry and Double Entry System of bookkeeping - Types of Accounts – Accounting cycle .
- Unit 2 : **Introduction to Accounting Software:** Company creation, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups. (Practical)
- Unit 3 : **Preparation of Financial Statement:** Trading and Profit and Loss Account and Balance sheet. (Practical)
- Unit 4 : **Bank Reconciliation Statement:** Meaning - Causes for the differences between Cash Book and Pass Book balances - methods of preparation of Bank Reconciliation Statement. (Practical)
- Unit 5 : **Fund Flow and Cash Flow Statement:** Meaning- difference between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis (Practical).

Books Recommended

- 1) Mohan Kumar K and Rajkumar S(2009), *Computer Applications in Business*, Mc Graw Hill, Delhi.
- 2) Nadhani A.K and Nadhani K.K (2005), *Complete Tally*, Jain Book Agency, Delhi
- 3) Sudalaimuthu S and Anthony Raj, S (2014), *Computer Application in Business*, Himalaya Publishing House, Mumbai.
- 4) Vishal Soni (2008), *Computer Applications for Management*, Himalaya Publishing House, Mumbai.

5.3. a. Principles of Marketing

Course Code: 15COPU05E4

Credit: 3

Objective

To develop an understanding of the concepts, strategies and issues involved in marketing and to expose the students to the latest trends in marketing

Specific Objectives of Learning

- To enable the students to understand the concepts, strategies and issues involved in marketing
- To enable the students to understand the latest trends in marketing

Syllabus

- Unit 1 : **Marketing Concept:** Concept of Market and Marketing, Modern Concept of Marketing, Objectives, Classification of Markets, Marketing and Economic Development, Social marketing-direct marketing, relationship marketing, green marketing, recent innovations- de marketing, remarketing, over marketing, meta – marketing.
- Unit 2 : **Marketing Functions:** Marketing Process- Concentration, Dispersion and Equalization: Classifications of Marketing Functions, Functions of Exchange - Functions of Physical Supply- Facilitating Functions- Approaches to Marketing - Marketing Management- Process and Concepts.
- Unit 3 : **Marketing Mix:** Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, Market Segmentations: Meaning, Definition and Pattern of Segmentation, New Product Development and Segmentation Steps.
- Unit 4 : **Promotion Mix:** Importance and objectives of Advertising, media selection- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen-Wholesaler, Retailer.
- Unit 5 : **Services Marketing:** Meaning, Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services, E. Marketing- meaning, objectives, benefits- E- Auctioning.

Books Recommended:

- 1) Balaji, B. (2013), *Services Marketing and Management*, S. Chand & Company New Delhi.
- 2) Gupta, C.B and Rajan Nair, (2010), *Marketing Management*, S. Chand & Company New Delhi.
- 3) Philip Kotler and Gary Armstrong, (2012) *Principles of Marketing*, Pearson Prentice Hall, Delhi
- 4) Philip Kotler and Gary Armstrong (2013), *Principles of Marketing*, Prentice Hall, Delhi
- 5) Pillai, R.S.N and Bhagavathi, (2014), *Modern Marketing: Principles and Practice*, S. Chand & Company, New Delhi.
- 6) Sherlekar, S.A, Nirmala Prasad and Salvadorer Victor (2002), *Principles of Marketing*, Himalaya Publishing House, Mumbai.

5.3.b. Theory and Practice of Banking

Course Code: 15COPU05E5

Credit: 3

Objective

To develop the students an understanding on the theory and practices of banking in India

Specific Objectives of Learning

- To enable the students to acquire knowledge about the evolution of banking, financial instruments, clearing systems, funds management, e-banking and other Banking Operations.
- To enable the students to gain knowledge on recent trends in banking operations especially on funds transfer and KYC Norms

Syllabus

- Unit 1 : **Evolution of Banking:** Origin and Development of Banking- Types of banks and its Functions - Different Types of Deposits - Types of Customer - Banker Customer Relationship- RBI and its Regulatory Functions.
- Unit 2 : **Financial Instruments:** Definition – Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Other Credit Instruments: Demand Draft, Letters of Credit. Crossing: Meaning and kinds, Endorsement: Meaning and kinds – Credit and Debit Cards- Hybrid instruments.
- Unit 3 : **Clearing of Various Financial Instruments:** Cheques, Demand Draft, Pay order, Bills of Exchange, Bonds, Treasury Bills, Certificate of Deposits, Fixed Deposits, Hundies, Ware Housing Receipts, Bills of Lading- Duties and Responsibilities – Statutory Protection-Unpaid Instruments- Consequences- Clearing Systems and Functions.
- Unit 4 : **Funds Management:** Investments –Borrowings and Lending Rates- Floating and Fixed Rates - Loans and Advances: Secured and Unsecured Loans – Types of Securities: Lien, Pledge, Hypothecation, Mortgage and Charge.
- Unit 5 : **Technology Adopted and Modern Banking:** Internet Banking – Automatic Teller Machine (ATM) – Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC Norms.

Books Recommended

- 1) Gordon and Natarajan (2006), *Banking Theory Law and Practice*, Himalaya Publishing House, New Delhi.
- 2) Kandasamy K.P, Natarajan.S, and Parameswaran (2013), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 3) Sukhvinder Mishra (2012), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 4) Sundaram S.M (2008), *Banking Theory Law and Practice*, Sree Meenakshi Publication, Karaikudi.

5.3.c. Office Management

Course Code: 15COPU05E6

Credits: 3

Objective

To enable the students to get corporate knowledge about Office Management

Specific Objectives of Learning

- To impart the students about the basic structure and functioning of an Office
- To enable the students to understand the day to day functioning of an Office Management

Syllabus

- Unit 1 : **Office Management:** Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager - Role of Manager in Office, Planning and Scheduling of Office Work.
- Unit 2 : **Record Management:** Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing – E.Mail, LAN, WAN.
- Unit 3 : **Office Maintenance Management:** Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M),Need and objectives- Office Work-Work Simplification, Budgetary Control, organization for budgetary control – office budget- Store Management, Housekeeping and Waste Management.
- Unit 4 : **Forms Control and Stationery:** Objectives of Form control, Steps in form control, Types of Forms and Design, Principles and Control Office Stationary and Supplies, Types of Stationary and Continuous Stationary Purchases.
- Unit 5 : **Office Accommodation and Layouts:** Location of Office, steps in office layout, principles of office layout, Office Environment

References:

- 1) Balraj Dugal (1998), Office Management, Kitab Mahal Publications, New Delhi.
- 2) Bhatia, R.C, (2007) Principles of Office Management, Lotus Press, New Delhi, online edition also.
- 3) http://books.google.co.in/books/about/Principles_of_Office_Management.html?id=4EBiT4q8P4UC
- 4) Kumar, N. and Mittal, R, (2001), Office Management, Anmol Publications, New Delhi.
- 5) Pillai, R.S.N and Bhagavathi, (2014) Office Management, S. Chand & Company New Delhi.
- 6) Thukaram Rao (2000), Office Organisation and Management, Atlantic Publishers, New Delhi.

5.4. Cooperative Legislation

Course Code: 15COPU0514

Credit: 3

Objective

To develop an understanding on the legal framework governing the functions of cooperatives in India with special reference to Tamil Nadu

Specific Objectives of Learning

- To enable the students to trace out the need for separate legal framework for cooperatives in India
- To enable the students to understand the recent developments in the legal framework for cooperatives in India
- To enable the students to learn the Act and Rules that govern the functions of cooperatives in Tamil Nadu

Syllabus

- Unit 1 : **Cooperative Legislation:** Need for legal frame work for cooperatives-History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991–Multi - State Cooperative Societies Act 2002 – The Constitution (Ninety Seventh Amendment) Act 2011.
- Unit 2 : **Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Provisions Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives.
- Unit 3 : **State Aid to Cooperatives** – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.
- Unit 4 : **Regulatory Provisions Relating to Cooperatives** – Audit, Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes.
- Unit 5 : **Provisions Relating to Employees of Cooperatives:** Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provisions Relating to Appeal, Revision-Review- Cooperative Tribunals.

Books Recommended

- 1) Calvert H (1959), *The Law and Principles of Cooperation*, Thacker Spink., Calcutta.
- 2) Goel.B.B (2006), *Cooperative Legislation: Trends and Dimensions*, Deep and Deep Publications, New Delhi.
- 3) Government of India (1991), *Report of the Committee on Model Cooperative Act*, Planning Commission.
- 4) Government of India (2002), *The Multi – State Cooperative Societies Act, 2002*.
- 5) Government of Tamil Nadu (1983), *Tamil Nadu Cooperative Societies Act*.
- 6) Government of Tamil Nadu (1988), *Tamil Nadu Cooperative Societies Rules of 1988*.
- 7) Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 8) Weeraman P.E (1989), *The Effect of Cooperatives Law on the Autonomy of Cooperatives In South East Asia*, ICA, New Delhi.
- 9) Weeraman P.E (1994), *A Model Cooperatives Societies Law With the Authors Commentary*, ICA, New Delhi.

5.5. General and Cooperative Audit

Course Code: 15COPU0515

Credit: 3

Objective

To enable the students to understand the concepts of general as well as cooperative audit

Specific Objectives of Learning

- To enable the students to understand the basic concepts of general audit and cooperative audit
- To enable the students to gain knowledge on the auditing system in different types of cooperatives

Syllabus

- Unit 1 : **Audit:** Commercial and cooperative audit- origin, definition, objectives, advantages, nature and scope of audit-Difference between commercial and cooperative audit- Rights, duties, responsibilities of commercial auditor- Audit programme- Vouching of cash and trade transactions- routine checking, importance of routine checking- Auditing in an EDP environment.
- Unit 2 : **Verification and Valuation of Assets and Liabilities:** Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- auditor's duty- Reserve- meaning, various reserves- Audit of final accounts- profit and loss account- balance sheet and relationship between them.
- Unit 3 : **Rights, Duties and Responsibilities of Cooperative Auditor:** Cooperative Audit- meaning, objectives, need, types and Department of Cooperative Audit in Tamil Nadu- Auditor's responsibility- Inspection and supervision- Commencement of cooperative audit- audit programme- mechanical and administrative audit.
- Unit 4 : **Audit Programme for Selected Cooperatives:** Cooperative Credit Institutions (PACS, DCCB)- Non-credit cooperatives (Marketing, consumer, dairy and industrial cooperatives)- Audit classification- Preparation of Final Audit Memorandum and its enclosures- schedule of audit defects,
- Unit 5 : **Embezzlement and Fraud:** Various methods- Methods of their detection- Safeguard to empty in internal checking and internal audit.

Books Recommended:

- 1) Department of Cooperative Audit (2010), *Cooperative Audit Manual*, Government of Tamil Nadu, Chennai.
- 2) Krishnaswami, O.R., (1980), *Cooperative Audit*, NCCT, New Delhi.
- 3) Rao, Kameswara Y., (1998), *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
- 4) Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.
- 5) Tandon, B.N., S.Sudharsanam and S.Sundharabahu., (2013), *A Handbook of Practical Auditing*, S.Chand Publishing, New Delhi.

5.6. Cost Accounting

Course Code: 15COPU0516

Credit: 3

Objective

To enable the students to understand the basic cost concepts and methods and their application in the business concerns

Specific Objectives of Learning

- To enhance the ability of the students in preparing the cost sheets of the business organizations
- To enable the students to gain clear understanding on the methods and techniques of cost control
- To enable the students to understand different systems of wage payment.
- To enable the students to develop deeper understanding on the bases of allocation and absorption of overheads in the process of costing
- To enable the students to develop deeper understanding on the various methods of costing prevalent in the modern business.

Syllabus

Unit 1 : **Cost Accounting** : Meaning, Scope, Objective, Relationship of Cost Accounting and Management Accounting, Costing as an aid to management, Limitation and Objections against Cost Accounting, Methods of costing, Elements of cost, Preparation of cost sheet, Cost Concepts and Classification (Simple Problems).

Unit 2 : **Material Cost Control**: Meaning, Need, Purchase Control-Centralized and Decentralized Purchasing Procedure, Store keeping and Stock Control: Types of stores-requisitioning for stores- Methods of Valuing Material Issue (Simple Problems).

Unit 3 : **Labour Cost**: Types of Labour, Labour Turnover, Idle Time, Control Over Idle Time - Systems of Wage Payment (Simple Problem).

Unit 4 : **Overheads**: Classification of Overheads, Allocation and Absorption of Overheads (Simple Problem)

Unit 5 : **Process Costing**: Features of process costing- Job Costing and Process Costing, Principles of Process Costing, Process Losses-Normal Process Losses, Abnormal Process losses, Abnormal Gain.(Simple Problem) Contract Costing: Features of Contract Accounts, Job and Contract Costing-Types of Contracts (Simple Problem).

Books Recommended

- 1) Debarshi Bhattacharyya (2011), *Management Accounting*, Pearson, Delhi
- 2) Madegowda, J (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
- 3) Venkatasivakumar, V (2011), *Cost Accounting and Financial Management*, Pearson, Delhi.
- 4) Wilson, M (2011), *Cost Accounting*, Himalaya Publishing House, Mumbai.

5.7. Internship Training

Course Code: 15COPU0517

Credit: 3

Objective

To enable the students to understand and gain knowledge on the day-to-day administration of various types of cooperatives at different levels

Specific Objectives of Learning

- To train the students in the day-to-day administration, account maintenance and auditing of various Cooperatives.
- To develop the capacity of the students to appreciate and understand the working of Cooperative Societies and to study the influence of various economic and social forces on the functioning of the societies and
- To provide opportunities for developing ability and apply theoretical knowledge for solving practical problems of the Cooperatives

Methodology

Each student shall be attached with a cooperative institution / office of the Department of Cooperation, Government of Tamil Nadu for a period of 15 days either continuously or intermittent break as decided by the Department. This may be carried out either individually or by a group of students.

At the end of the programme, students have to submit a report. The report shall not exceed 30 pages neatly typed and bound along with the endorsement of the authorities of the Cooperative Institution / Office where he/she / they undergo internship.

Scheme of Evaluation

Internship Report will be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

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

5.8. Elements of Research Methods

Course Code :15APRU0001

Credit:3

Objective

To understand the basics, methods and procedures of research, and acquire knowledge in data analysis.

Specific Objectives of Learning

Upon completion of the course, the students will be able to:

- identify and formulate a problem for research.
- choose the appropriate tools and techniques of data collection
- prepare a suitable research design to carryout research
- learn different methods of sampling
- write research report to suit their purpose

Syllabus

- Unit 1 : **Research:** Definition, objectives, characteristics and types of research - Steps in research – Selection of problem for research – Sources of review of literature – Hypothesis: concept and characteristics
- Unit 2 : **Research Design:** Need and components of research design, Methods of research – experimental, descriptive studies, case study, and market survey.
- Unit 3 : **Data Collection:** Sources of data, Data Collection tools and techniques – observation, interview, schedule, and questionnaire. Research Report – Types of research report – Format of a research report.
- Unit 4 : **Sample Vs Census methods:** Sampling methods, Processing of Data – scoring, coding, classification and tabulation of data, diagrammatic, and graphical presentation.
- Unit 5 : **Data Analysis:** Correlation analysis - mean, median and mode; Range and Standard Deviation, and Uses of Software in data analysis.

TEXT Books

- 1) Krishnaswami O.R., & M.Ranganatham, Methodology of Research in Social Sciences, Mumbai : Himalaya Publishing House, 2010
- 2) Gupta S.C., Fundamentals of Statistics, Mumbai : Himalaya Publishing House, 2006.
- 3) Hans Raj, Theory and Practice in Social Research, Delhi: Surjeet Publications, 2002
- 4) Nakkiran S and Selvaraju R., Research Methods in Social Sciences, Mumbai Himalaya Publishing House, 2001.
- 5) Manoharan M., Statistical Methods, Palani : Paramount Publishers, 1997

References

- 1) Vijayalakshmi G. & Sivapragasam C., Research Methods: Tips and Techniques, Chennai : MJP Publishers, 2009.
- 2) Sadhu A.N. and Singh, A. Research Methodology in Social Sciences, Mumbai: Himalaya Publishing House, 2005.
- 3) Kothari C.R., Research Methodology, New Delhi : Vishva Prakashan, 2001.
- 4) Basotia G.R., Sharma K.K., Research Methodology, Jaipur (India) : Mangal Deep Publications, 1999.
- 5) Gosh B.N., Scientific Methods and Social Research, New Delhi: Sterling Publishers, 1997.

6.3. Project Work

Course Code: 15COPU0618

Credit: 4

Objective

The objective of this course is to enable the students understand and report the general functioning of a selected cooperative institution.

Specific Learning of Objectives

- To enable the students to make a research study of a current problem in a cooperative institution and / or among the stakeholders and prepare a report.
- To enable the students to understand day to day affairs of cooperatives and link the theoretical learning with the field realities.

Methodology

Every student has to take up a project work in the field of cooperation and allied subjects during their sixth semester. This may be done either individually or by group of students (not exceeding five) under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

Evaluation

The Staff who serves as supervisor / guide will evaluate the report for 40 marks and another faculty member who serves as external member of the evaluation board will evaluate the report for 40 marks Viva voce shall be conducted to evaluate the performance of the student(s) for 20 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.

Marks Distribution

Evaluation of Report (Guide / Supervisor – Internal)	40
Evaluation of Report (External member)	40
Evaluation of Performance through Viva-Voce (Joint)	20
Total Marks	100

6.4. Human Resource Management

Course Code: 15COPU0619

Credit: 3

Objective

To impart the knowledge the students on the Functions of HR / Personnel Department, Labour Welfare and Industrial Relations

Specific Objectives of Learning

- To enable the students to gain knowledge on the Functions of HR / Personnel Department, Labour Welfare and Industrial Relations in business organizations.
- To enable the students to understand the human behaviour at work.

Syllabus

- Unit 1 : **Human Recourse Management:** Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM.
- Unit 2 : **Human Resource Planning:** Job Analysis- Job Description- Job Specification - Recruitment and Selection - Training and Development of Employees.
- Unit 3 : **Performance Appraisal:** Job Evaluation - Merit Rating - Promotion - Transfer and Demotion – Received and Punishment.
- Unit 4 : **Wage and Salary Administration:** Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.
- Unit-5 : **Industrial Relation:** Trade Unionism - Grievance Handling - Collective Bargaining and Worker's Participation in Management - Stress Management.

Books Recommended:

- 1) Aswathapa, K, (2012), *Human Resource Management- Text and Cases*, Tata Mcgraw Hill Educational Pvt, Ltd, New Delhi.
- 2) Gupta, C.B, (2014), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- 3) Khanna, S.S, (2013), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- 4) Memoria C.B (2000), *Personnel Management*, Himalaya Publishing House, Mumbai.
- 5) Michael Armstrong (2006), *A Hand Book of Human Resource Management Practice*, Kogan Page, London.
- 6) Sheik, A.M, (2010), *Human Resource Development and Management*, S. Chand & Company New Delhi.
- 7) Subba Rao, P. (2000), *Essential of Human Resource Management and Industrial Relation, Text and Cases*, Himalaya Publishing House, Mumbai.

6.5.Trends in Cooperatives

Course Code: 15COPU0620

Credit: 3

Objective

To enable the students to understand the current trends in the Cooperative section Government Policies towards cooperatives and the functioning of cooperatives in India.

Specific Objectives of Learning

- To enable the students to gain knowledge on the performance of different types of cooperatives and their issues
- To expose the students on the practical issues confronted by cooperatives
- To Understand the policy of the Government trends Cooperatives

Syllabus

Unit 1 : **Cooperation in the Globalised Era:** New Economic Policies- Performance of Cooperatives in the Primary, Secondary and Tertiary sectors- Challenges and opportunities for Cooperatives- New Generation Cooperatives- ICA: Blueprint for a Cooperative Decade- Exploring the Cooperative Economy: Report 2014 - 97th Constitutional Amendment-2011.

Unit 2 : **Cooperative Finance & Banking:** Data & information on the structure functions and performance of the cooperative Finance and Banking Institutions on Short-term Cooperative Credit Structure: PACS, DCCBs & SCBs- Long-term Cooperative Credit Structure: PCARDBs & SCARDBS- UCBs- Industrial and Housing Cooperatives- REPCO banks- Employees Credit Cooperatives.

Unit 3 : **Cooperatives Production & Processing:** Data & information on the structure functions and performance of the cooperative Production and Processing Cooperatives: Dairy Cooperatives- Weavers & Handloom Cooperatives- Cooperative Sugar Mills- Cooperatives Spinning Mills- Cooperative Tea Factories- Fisheries Cooperatives- IFFCO, KRIBHCO.

Unit 4 : **Cooperative Trading & Services:** Data & information on the structure, functions and performance of Consumer Cooperatives- Agricultural Marketing Cooperatives- Cooperative Hospitals- Educational Cooperatives - labour Cooperatives- Cooperative Printing Press.

Unit 5 : **Cooperative Governance:** Data & information on the structure, functions of the State Department of Cooperation and Cooperative Audit.

References:

- 1) Hajela T.N., (2000), *Principles, Problems and Practice of Cooperation*, Konark Publishers, New Delhi.
- 2) Mathur, B.S., (1989), *Cooperation in India*, SBPD Publications, Agra.
- 3) Ravichandran, K and S.Nakkiran, (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 4) Journals: *Cooperative Perspective, The Cooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KRIBHCO New Letter, CAB Calling*, etc.
- 5) Websites: agricoop.nic.in, www.ica.coop, www.ica-roap.coop, www.ncui.coop, www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in, www.ncdc.org, www.indiancooperative.com, etc.

Objectives

Practical Training involves study visits to various cooperatives at different levels within and outside the State of Tamil Nadu. The Programme is designed with the objective of giving practical training to the students on General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies.

Methodology

The practical training includes study visits to various categories of Cooperatives at primary, central (District), Apex (State) levels and to the various offices of the State Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

Types of Institutions to be visited and Subject Matter to be learnt

1. Agricultural Credit

- 1) PACS& FSS: Special features, General Working, Preparation of Accounts and statements, loan, operation, overdue collection,
- 2) DCCB: Special features - General Working, Resource Mobilization Bank or any one of its branch office - Relationship with Apex Bank, NABARD and their control - Loan Operations,
- 3) Primary Cooperative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode of repayment.
- 4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank: Special features, General Working and contribution for the development of the State Economy.

2. Non-Agricultural Credit

- 1) Urban Cooperative Bank: Working and functions.
- 2) Employees' Cooperative Thrift and Credit Society: Working and functions.
- 3) Cooperative Housing Society: Working and functions.

3. Agricultural Non-Credit

- 1) Primary Cooperative Marketing Society: General working-functions-linking of credit with marketing-problems- Special Features.
- 2) Cooperative Sugar Factory: General working - Capacity Utilization- Functions - problems.
- 3) Regulated Markets: General working - special features -Challenges-Problems.
- 4) Cooperative Farming Society: General working- special features-Challenges-Problems.
- 5) Primary Cooperative Milk Producer's Society and District Cooperative Milk Producers Union- Functions - Processing of Milk & Milk Products
- 6) Primary Weaver's Cooperative Society: General Features- functions - Management and Administrative set-up- benefits.
- 7) Primary Cooperative Consumer Stores and Wholesale Stores General working

4. Other Type of Societies

- 1) Cooperative Printing Press
- 2) District Cooperative Union
- 3) Agro-Engineering Centre/Societies
- 4) Any other Cooperative societies of vital importance General working, Role in

5. Department Set-up

- 1) Registrar of Cooperative Societies: Administrative Set up of Cooperative Department in the State - Duties & Responsibilities.
- 2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit Department in the State - Duties & Responsibilities

6. Any other important and need based Cooperative Institutions and Apex level Cooperative Institutions selected and approved by the Department.

Procedure

- 1) A brief introduction by the Staff-in-charge about the working of the society / institution /department prior to the study visit to the society.
- 2) In the Society – a brief talk by Chief Executive / PRO / Manager/ Secretary / Asstant Secretary-Office-bearers on the origin, development, general working and problems of the society.
- 3) Detailed study of the latest Annual Reports, Audit Reports and Financial Statements.
- 4) Detailed study of the Bye-Laws of the society.
- 5) Study of the main books maintained and other statements.
- 6) Discussion with the office-bearers and members regarding the working, problems, Business Development Plan, etc.
- 7) Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

Evaluation

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

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

Criteria for Assessing Reports

- 1) Whether general working profile of the Institutions is recorded properly?
- 2) Whether relevant and reliable (accurate) data have been collected?
- 3) Whether the data have been presented in sequence of ideas, clarity, use of tables, diagrams, etc.,
- 4) Whether key problems have been identified and analysed?
- 5) Whether the report reflects active participation of the students in Practical Training Programme?
- 6) Whether recommendations are sound, useful and pragmatic?

Criteria for Viva - Voce

- 1) Correct Answers to Questions
- 2) Practical Knowledge Gained
- 3) Clarity in expressing the facts and figures.

6.1. Export Management and Documentation

Course Code: 15COPU06M1

Credit: 2

Objective

To enable the students to understand the basics of Export Management and Documentation

Specific Objectives of Learning

- To enable the students to understand the basic concepts of Export Management and India's Trade Policy
- To enable the students to acquire skill on the Export Procedure and Documentation

Syllabus

- Unit 1 : **Introduction to Export Management:** Definition, Need-for export management, Nature of export management, Features of export management, Process of export management, Functions of an export manager, Organisation structure of an export firm.
- Unit 2 : **India's Foreign Trade Policy and Export Promotion:** Foreign Trade Policy – 2009-14, Objectives of Foreign Trade Policy, Main highlights of Foreign Trade Policy, Main Export Promotion Organisations in India.
- Unit 3 : **Export Marketing Channels and Export Sales Contract:** Concepts of Distribution Channels, International Channels Distribution, Agents in Exporting, Methods of Locating and Selecting an Agent, Signing the agreement, Nature of Exports Sales Contract, Settlement of Disputes, Terms of Payment in Export.
- Unit 4 : **Export Finance and Pricing:** Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports.
- Unit 5 : **Export Procedure and Documentation:** Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardisation procedure for export by sea, inland container depots, container freight stations, export by air, courier service, export by post - Collection, negotiation of export documents - registration, formalities with export promotion councils - Banking procedure.

Books Recommended:

- 1) Aseem Kumar (2007), Export and Import Management, Excel Books, Delhi.
- 2) Beedu R.R (2015), Documentary Letter of Credit – with Export – Import Case Studies, Jain Book Agency, Delhi.
- 3) Rai, Usha Kiran (2010), *Export – Import and Logistics Management*, PHI Learning Private Ltd., New Delhi.
- 4) Rama Gopal (2014), Export Import Procedures - Documentation and Logistics, New Age International (P) Ltd., Delhi.
- 5) Virendra K.Pamecha (2015), A Guide to International Trade and Export Management, Jain Book Agency, Delhi.

6.2. Entrepreneurship Development

Course Code: 15COPU06M2

Credit: 2

Objective

To enable the students to understand the concept and the process of entrepreneurship development

Specific Objectives of Learning

- To enable the students to understand the basic concepts of entrepreneur, entrepreneurship and entrepreneurship development process.
- To enable the students to identify new business opportunities and prepare a feasibility study report

Syllabus

- Unit 1 : **Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur-Types of Entrepreneurs- Entrepreneurship Competency (Input), Entrepreneurship Performance (Process) and Entrepreneurship Results (Output) - Need for Training and Development-Phase of EDP- Special Agencies- MSME - Definition and Functions.
- Unit 2 : **Institutional Finance to Entrepreneurs:** SFC, SIDCO, SIPCOT, TIIC, Commercial Bank-Small Industries Development Banks - TAICO Bank-Venture Capital and its Importance.
- Unit 3 : **Institutional Non Financial Setup to Entrepreneurs:** DIC, SIDCO, NSIC, SISI, Indian Investment Centre-Khadi and Village Industries Commission.
- Unit 4 : **Incentives and Subsidies:** Subsidised Service, Subsidy for Market, Transport Subsidy, Seed Capital Assistance, Taxation Benefits to SSI, Special Facilities for Import.
- Unit 5 : **Project Formulation:** Project Identification, Evaluation, Feasibility Analysis, Project Report.

Books Recommended:

- 1) Angadi, V.B., H.S. Cheema & M.R. Da (2009), *Entrepreneurship Growth and Economic Integration – A Linkage*, Himalaya Publishing House, Pvt Ltd., Mumbai.
- 2) Khanka S.S (2013), *Entrepreneurial Development*, S.Chand Publishing, New Delhi.
- 3) Mohanty Sangram Keshari (2005) *Fundamentals of Entrepreneurship*, PHI, Delhi.
- 4) Nandah, H (2010), *Fundamentals of Entrepreneurship*, PHI, Delhi
- 5) Ravichandran K and Nakkiran S (2015), *Cooperative Entrepreneurship in Action*, Studera Press, Delhi.
- 6) Sudipta Kishore Nanda & Tapan Kumar Lenka (2012), *Entrepreneurship Innovations and Strategy*, Himalaya Publishing House, Pvt Ltd., Mumbai
- 7) Vasant Desai (2011), *The Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Mumbai.

6.3 SHGs and Cooperation

Credits: 2

Objective

To enable the students to understand the concept of self help groups and their relevance and linkages with cooperative institutions

Unit 1 Concept of SHG: Concept – principles, formation of SHGs: group identification, seeding the concept, formation of group, quality check, regularizing the group level system, strategies in group formation – rules and regulations: membership, meetings, savings and credit, office bearers – problems in formation of group.

Unit 2. Functions of SHGs: Savings: Concept – need – objectives – methods – periodicity – fixation of interest on savings and mobilization of savings **Credit:** meaning – principles - purposes – types – group lending – sources of fund – interest on loan **Credit Utilization:** meaning – adherence of terms of lending – repayment – productive use of credit problems in repayment

Unit 3 Accounting and Reporting: maintenance of books – preparation of reports **Growth Strategies:** Networking: need, objectives, methods, functions, advantages, constraints,

Unit 4 Promotion of linkages: need, objectives, linkage with promotional institutions / agents

Unit 5 SHGs and Cooperatives: Linkage between SHGs and Cooperatives: relevance, need, advantages, and limitations – schemes and programmes of cooperatives for SHG linkages - recent developments – progress and problems

References

1. Murray G Ross & Lappin B.W., *Community Organisation: Theory, Principles and Practice*, Happer & Row, New York, 1967
2. Gangrade K.D, *Community Organisation in India*, Popular Prakashan, Bombay, 1997
3. Paul B. Hertz and Chester L. Hunt, *Sociology*, Tata McGrawhill, New York, 1980
4. Rojagopal R. (Ed.), *Rediscovering Cooperation: Vol. II*, Institute of Rural Management, Anand, 1992

Non Major Elective Courses by the Department

Theory of Cooperation

Course Code: 15COPU03N1

Credit: 3

Objective

To enable the students gain fundamental knowledge on Cooperation.

Specific Objectives of Learning

- To enable the students to understand the basic concepts and Principles of Cooperation
- To enable the students to understand the contributions of various Cooperators to the field of Cooperation
- To enable the students to distinguish Cooperation and other forms of business organisations

Syllabus

Unit 1 : **Cooperation:** Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 – ICA Cooperative Identify Statement 1995: Definition, Values and Principles.

Unit 2 : **Cooperative Thoughts :** Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Dr.Gadgil- Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only.

Unit 3 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.

Unit 4 : **Cooperative and Other Forms of Economic System:** Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.

Unit 5 : **Strategies for Cooperative Development:** Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels – ICA- Sectoral Organisation.

Books Recommended

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.

Objective

To enable the students gain fundamental knowledge on Cooperation and Industrial Cooperatives.

Specific Objectives of Learning

- To enable the students to understand the basic concepts and Principles and Practices of Cooperation
- To enable the students to understand the functions of industrial cooperatives

Syllabus

- Unit 1 : **Cooperation:** Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning – Evolution of Cooperative Principles – ICA Cooperative Identify Statement 1995: Definition, Values and Principles.
- Unit 2 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Self-Help Groups and Cooperatives.
- Unit 3 : **Industrial Cooperatives:** Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies
- Unit 4 : **Processing Cooperatives:** Need and Importance of Spinning Mills - Sugar Factories - Tea factory – Constitution and Management of Processing Cooperatives
- Unit 5 : **Cooperative Administration for Industrial Cooperatives:** Departmental set-up – functional Registrars and their powers – Operational Efficiency of Industrial Cooperatives.

Books Recommended

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.
- 9) Rayudu C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

Objective

To enable the students to understand the basic principles and concepts of Income Tax Law in India

Specific Objectives of Learning

- To make the students to understand the salient provisions of the Income Tax Act 1961
- To make the students conversant with the procedures involved in the filing of tax returns

Syllabus

- Unit 1 : **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporate, Societies and Trust - Income from various sources. Assessment Year – Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status – Exemptions & Deductions of Incomes - Mandatory of PAN Card
- Unit 2 : **Heads of Income:** Salaries – Income from House Property – Computation of Salaries & Income from House Property.
- Unit 3 : **Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual – Computation of Capital Gains and losses.
- Unit 4 : **Income from Other Sources:** Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only.
- Unit 5 : **Filing of Returns:** Assessment of individual –Computation of Total Income – Tax Liability- Model Forms.

Books Recommended:

- 1) Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
- 2) Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
- 3) Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
- 4) Singhania,(2005), *Direct Tax Law and Practice*, Taxmann Publications, New Delhi
- 5) Taxmann's (2015), *Master Guide to Income Tax Act*, Taxmann Publications, New Delhi.
- 6) Vinod,K. Singhania and Monica Singhania (2013), *Students Guide to Income Tax*, Taxmann Publications, New Delhi.

Objective

To enable the students to have better understanding on the basic concepts of Consumer Behaviour

Specific Objectives of Learning

- To enable the students to understand the consumer behaviour during pre and post purchase situations
- To facilitate the students to understand the consumers' decision making process. To enable the students to be conversant with the strategies of enhancing consumers satisfaction

Syllabus

- Unit 1 : **Introduction to Consumer Behavior Consumer:** Meaning, difference between consumer and customer, consumer behavior roles – kinds of consumers – Consumer Behavior: Concept, meaning concept and consumer behavior – Importance - Applications.
- Unit 2 : **Consumer Needs and Motivation:** Concept of motivation – needs, goals and motives – Maslow's Hierarchy of needs – Consumer Personality: Nature, trait theory – Elements of Consumer Perception - Elements of Consumer learning – Consumer Attitude Models.
- Unit 3 : **Consumer Decision Making:** Meaning - Types of purchase decision – Four views of consumer decision making – Factors of consumer decision – Model of consumer decision making - Case
- Unit 4 : **Post Purchase Behavior** - Manner and Methods of Purchases - Possible result of purchase – Satisfaction: factors, methods of measurement – Dissatisfaction: sources, levels, responses – Disposition ways – Measures to enhance consumer satisfaction - Cases
- Unit 5 : **Organizational Buying Behavior** - Characteristics, factors – types of purchases – Organizational buying behavior Vs Consumer buying behavior - organizational buying decision process – Performance Evaluation – organizational buying decision models – Cases.

References

- 1) Assael, H (1995), *Consumer Behaviour and Marketing Action*, Ohio, South Western.
- 2) Jain, P.C and Bhatt, M (2010), *Consumer Behaviour in Indian Context*, S.Chand, New Delhi.
- 3) John A. Howard (1980), *Consumer Behaviour in Marketing Strategy*, Prentice Hall Inc, New Jersey.
- 4) Mowen, John C (1993), *Consumer Behaviour*, MacMillian, New York.
- 5) Nair, R.S (2009), *Consumer Behaviour and Marketing Research*, Himalaya Publishing House, Mumbai.
- 6) Schiffman, L. G and Kanuk, L and Kumar, R.S (2010), *Consumer Behaviour*, Pearson, New Delhi.
- 7) Solomon, R.M (2010), *Consumer Behaviour – Buying, Having, and Being*, PHI, New Delhi.
