

ANNAMALAI UNIVERSITY – AFFILIATED COLLEGES

110 B.COM. COOPERATION

Programme Structure and Scheme of Examination (underCBCS)

(Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023onwards)

Course Code	Part	Study Components & Course Title	Hours/Wee	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER – I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOPC13	III	Core Course - I : History and Development of Cooperation	4	4	25	75	100
22UCOPC14		Core Course - II : Financial Accounting	4	4	25	75	100
22UCOPC15		Core Practical – I : Computer Application in Business and MIS	4	-	-	-	-
22UCOPA16		Allied Course - I : 1.Principles of Management 2. Business Environment 3.Consumer Behavior	4	3	25	75	100
22UCOPS17		Skill Based Course I: Office management	2	2	25	75	100
22UENV18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21			700
SEMESTER – II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOPC23	III	Core Course - III : Cooperative Development in India	5	4	25	75	100
22UCOPP24		Core Practical – I : Computer Application in Business and MIS Practical	5	4	25	75	100
22UCOPA25		Allied Course - II: 1. Business Statistics 2. Advertisement Management 3.Export Management	4	3	25	75	100
22UCOPS26		Skill Based Course II: Executive Business Communication	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
		Total	30	21			800
SEMESTER – III							
22UTAML31	I	Language Course - III: Tamil/Other Languages	5	3	25	75	100
22UENGL32	II	English Course - III:	5	3	25	75	100
22UCOPC33	III	Core Course - IV: Banking Theory Law and Practice	4	4	25	75	100

22UCOPC34		Core Course - V : Financial Management	4	4	25	75	100
22UCOPC35		Core Practical – II : Computerised Accounting	3	-	-	-	-
22UCOPA36		Allied Course - III : 1. Business Economics 2. Foundation of Digital Marketing 3. Financial Institutions in India	3	3	25	75	100
22UCOPE37		Internal Elective – I : 1. Cooperative Book Keeping 2. Rural Banking 3. Customer Relationship management	4	4	25	75	100
22UCOPN38	IV	Non-Major Elective – I: E- Governance	2	2	25	75	100
		Total	30	23			700
		SEMESTER – IV					
22UTAML41	I	Language Course - IV: Tamil/Other Languages	5	3	25	75	100
22UENGL42	II	English Course - IV:	5	3	25	75	100
22UCOPC43		Core Course - VI: Cooperative Credit and Banking	4	4	25	75	100
22UCOPC44		Core Course - VII: Cost Accounting	4	4	25	75	100
22UCOPP45		Core Practical – II: Computerised Accounting Practical	3	4	25	75	100
22UCOPA46	III	Allied Course - IV : 1. Elements of Research Methods 2. Agricultural Economics 3. E – Commerce	3	3	25	75	100
22UCOPE47		Internal Elective - II : 1. Marketing 2. Micro – Finance and Insurance 3. International Trade	4	4	25	75	100
22UCOPN48	IV	Non-Major Elective – II: Introduction to Corporate Social Responsibility	2	2	25	75	100
		Total	30	27			800
		SEMESTER – V					
22UCOPC51		Core Course - VIII: Cooperative Legislation	5	5	25	75	100
22UCOPC52		Core Course - IX : Cooperative Auditing	6	5	25	75	100
22UCOPC53		Core Course - X: Management Accounting	6	5	25	75	100
22UCOPC54	III III	Core Practical – III: Cooperative Practical Training	4	-	-	-	-
22UCOPE55		Internal Elective - III : 1. Entrepreneurship Development 2. NGOs and SHGs Management 3. Logistics Management	4	4	25	75	100
22UCOPS56	IV	Skill Based Course – III: Project Management	3	2	25	75	100
22UGENS57	IV	Gender Studies	2	1	25	75	100
		Total	30	22			600
		SEMESTER – VI					
22UCOPC61	I	Core Course - XI: Cooperative Management	6	5	25	75	100

		and Administration					
22UCOPC62	II	Core Course - XII : Production Trade and Services Cooperatives	6	5	25	75	100
22UCOPC63	III	Core Course - XIII : Agri- Business Management	6	5	25	75	100
22UCOPP64		Core Practical – III : Cooperative Project Planning and Formulation	5	4	25	75	100
22UCOPE65		Internal Elective - IV : 1. Financial Services 2. Business Process Modeling 3. Sustainable development in Cooperatives	4	4	25	75	100
22UCOPS66	IV	Skill Based Course – IV: Public Personnel Administration	3	2	25	75	100
22UEXTA67		Extension Activities	-	1	100	-	100
		Total	30	26			700
		Grand Total		140			4300

**List of Allied Courses
(Choose 1 out of 3 in each Semester)**

SEMESTER	COURSE CODE	COURSE TITLE	H/W	C	CIA	ESE	TOTAL
I	22UCOPA16-1	PRINCIPLES OF MANAGEMENT	4	3	25	75	100
	22UCOPA16-2	BUSINESS ENVIRONMENTS	4	3	25	75	100
	22UCOPA16-3	CONSUMERISM	4	3	25	75	100
II	22UCOPA25-1	BUSINESS STATISTICS	4	3	25	75	100
	22UCOPA25-2	ADVERTISEMENT MANAGEMENT	4	3	25	75	100
	22UCOPA25-3	EXPORT MANAGEMENT	4	3	25	75	100
III	22UCOPA36-	BUSINESS	3	3	25	75	100

	1	ECONOMICS						
	22UCOPA36-2	FOUNDATION OF DIGITAL MARKETING	3	3	25	75	100	
	22UCOPA36-3	FINANCIAL INSTITUTIONS IN INDIA	3	3	25	75	100	
IV	22UCOPA46-1	ELEMENTS OF RESEARCH METHODS	3	3	25	75	100	
	22UCOPA46-2	AGRICULTURAL ECONOMICS	3	3	25	75	100	
	22UCOPA46-3	E-COMMERCE	3	3	25	75	100	

**List of Internal Elective Courses
(Choose 1 out of 3 in each Semester)**

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
III	22UCOPA36-1	Cooperative Book Keeping	4	4	25	75	100
	22UCOPA36-2	Rural Banking	4	4	25	75	100
	22UCOPA36-3	Customer Relationship management	4	4	25	75	100
IV	22UCOPE47-1	Marketing	4	4	25	75	100
	22UCOPE47-2	Micro – Finance and Insurance	4	4	25	75	100
	22UCOPE47-3	International Trade	4	4	25	75	100
V	22UCOPE55-1	Entrepreneurship Development	4	4	25	75	100
	22UCOPE55-2	NGOs and SHGs Management	4	4	25	75	100
	22UCOPE55-3	Logistics Management	4	4	25	75	100
VI	22UCOPE65-1	Financial Services	4	4	25	75	100
	22UCOPE65-2	Business Process Modeling	4	4	25	75	100

	22UCOPE65-3	Sustainable development in Cooperatives	4	4	25	75	100
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Part	Study Components	Papers	Credits	Total Credits	Marks	Total Marks
Part I	Languages	4	3	12	100	400
Part II	Communicative English & English	4	3	12	100	400
Part III	Core Courses	13	4-5	58	100	1300
	Core Practical	3	4	12	100	300
	Allied Courses	4	3	12	100	400
	Internal Electives	4	4	16	100	400
Part IV	Environmental Studies	1	2	2	100	100
	Value Education	1	1	1	100	100
	Soft Skill	1	1	1	100	100
	Gender Studies	1	1	1	100	100
	Non Major Electives	2	2	4	100	200
	Skill Based Courses	4	2	8	100	400
Part V	Extension Activities	1	1	1	100	100
		43		140		4300

Program Outcomes (POs)

- 1) To enable the students to acquire knowledge and skill in Cooperation, Economics and Commerce.
- 2) To enhance the professional skill and talents of the students to manage the challenges of Cooperative institutions and allied enterprises.
- 3) To impart theoretical knowledge and practical exposure of Cooperation and Cooperative Enterprises in the young minds

- 4) To prepare and promote devoted Cooperative leaders to mitigate the current challenges of Cooperatives by inculcating good leadership and administrative skills
- 5) To prepare the students mentally strong to face the competitive examinations and orient them the benefits of self-employment.

SEMESTER: I PART:III	22UCOPC13 : HISTORY AND DEVELOPMENT OF COOPERATION(CORE COURSE – I)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the evolution and reformulation of cooperative principles
- 2) To understand the contributions of various Co-operators in Cooperation
- 3) To distinguish Cooperation and other forms of business organisations
- 4) To brief the various functions of cooperatives and other economic organisation
- 5) To inculcate the importance of cooperative education and training

Unit I :Cooperation

Hours:12

Concept – Features – Benefits of Co-operation. Co-operative Principles: Meaning – Evolution of Co-operative Principles – Rochdale Principles – Reformulation of Co-operative Principles by ICA 1937, 1966 – ICA Co-operative Identity Statement 1995: Definition, Values and Principles.

Unit II :Cooperative Thoughts

Hours:12

Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought: Dr.Warbasse, Charles Gide and Raiffeisen and Schulz – Different Schools of Co-operative Thought-Concepts.

Unit III :Cooperatives and other forms of Business OrganizationsHours:12

Joint Stock Companies and Partnership firms, Sole trader, Cooperatives and Public Utility Concerns, SelfHelp Groups and Cooperatives

Unit IV :Cooperative and Other Forms of Economic System

Hours:12

Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector.Co-operation as a System, a Sector and a Movement – Place of Co-operation in open, closed and Mixed Economics.

Unit V:Strategies for Cooperative Development

Hours:12

Co-operative Extension, Co-operative Education and Training – Need and Importance – Arrangements for Co-operative Education and Training in India at Different Levels – ICA- Sectoral Organisation.

Text Books (In API Style)

- 1) Krishnaswami O.R., Fundamentals of Co-operation: S. Chand & Company, Delhi, 1989.
- 2) KrishnaswamiO.Rr& V. Kulandaisamy, Theory of Co-operation- An indepth Analysis,:
- 3) Shanma Publication, Coimbatore, 1992.
- 4) Mathur B,S. Co-operation in India, SahithyaBhavan Publishers, Agra 1989

Supplementary Readings

- 1) Bedi,R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot,
- 2) Meerut,2001
- 3) Krishnaswami O.R and Dr.V.Kulandaiswamy- Co-operative – Concept and Theory (1st
- 4) Edition, 2000)
- 5) V.Saradha- Theory of Co-operation
- 6) T.N Hajela- Co-operation Principles, Problems and Practice, 7th Edition, 2010
- 7) www.ica.coop
- 8) www.ica-ap.coop

COURSE OUTCOME

- 1) Understands the principles and philosophies of Cooperatives
- 2) Explores contribution of various cooperators in the field of Cooperation
- 3) Gains knowledge and develops the skills for managing the Cooperative society
- 4) Students may differentiate different forms of economic system and Cooperatives
- 5) Learns the system of Cooperative education, training and extension

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: I PART:III	22UCOPC14: FINANCIAL ACCOUNTING (CORE COURSE – II)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the basic concepts of accounting procedures and accounting system relating to the business.
- 2) To enable the students to prepare Trial Balance.
- 3) To impart knowledge on final accounts and preparation of manufacturing accounts.
- 4) To teach the preparation of Bank Reconciliation Statement
- 5) To understand the Bills of Exchange, Calculation of Interest and account current

Unit-I :Introduction to Accountancy**Hours:12**

Concept- Need for Accounting - Book Keeping –Users of Accounting Information - Branches of Accounting – Accounting Concepts and Conventions- Methods of Accounting - Double Entry System – Journal and Ledger - Subsidiary Books – Cash Book – Different types of Cash Books (Simple Problems).

Unit-II Trial Balance**Hours:12**

Concept–Objectives - Methods of preparation – Trial balance and accuracy of Books of Accounts - Rectification of Errors –Classification of Errors– Error of Principle- Suspense Account (Simple Problems).

Unit- III:Final Accounts**Hours:12**

Concept- Manufacturing Account - Trading Account- Profit and Loss Account- Balance sheet – Adjustments (Simple Problems).

Unit-IV:Bank Reconciliation Statement**Hours:12**

Concept- Causes- Differences Between Cash Book and Pass Book – Methods of Preparation of Bank Reconciliation Statement (Simple Problems).

Unit-V:Bills of Exchange**Hours:12**

Concept-Definition, Features, Types of Bills of Exchange-Average Due Date: Meaning -Uses-Determination of Due Date-Basis for Calculation of Interest; Account current: Meaning - Procedure for calculating days of interest – Preparation of Account Current.

(Problem 80% and Theory 20%)**Text Books (In API Style)**

- 1) Pillai and Bhagavathi, *Advanced Accountancy*, Kalyani Publishers Edition 2013.
- 2) Jain and Narang, *Advanced Accountancy*, Kalyansi Publishers, Edition 2009.
- 3) S.N.Maheswari, *Advanced Accountancy*, Vikas Publishing House Pvt.Ltd., Edition 2014.

Supplementary Readings

- 1) Arulanandam, **“AdvancedAccountancy,”**HimalayaPublication,NewDelhi.
- 2) S.Manikandan&R.RakeshSankar, **“FinancialAccounting,”**ScitechPublicationsPvt Ltd,Chennai.Volume I& II.
- 3) T.S.Reddy&Dr.A.Murthy, **“FinancialAccounting,”**MarghamPublications, Chennai.

COURSE OUTCOME

- 1) The students may acquire knowledge on the fundamentals of accounting concepts.
- 2) They will be able to prepare the Trial Balance.
- 3) Analyse and prepare the financial statement of different types of organization.
- 4) Gains knowledge for Preparation of Bank Reconciliation Statement.
- 5) Capable to Prepare the Calculation of Interest, Bills of exchange and currentAccount.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: I PART:III	22UCOPC15 : COMPUTER APPLICATION IN BUSINESS AND MIS (CORE PRACTICAL – I)	CREDIT: HOURS:4
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COURSE OBJECTIVES

- 1) To know the evolution and role of Computers
- 2) To enable the students to know the importance of computer application in business.
- 3) To distinguish Manual Vs. Computerforms of business operations.
- 4) To understand the functions of MIS in businessOrganisations.
- 5) To inculcate the importance of computer in modern business management.

Unit I: Computer Systems**Hours:12**

Introduction of Computers - Importance of computers in business –Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business.

Unit II :MS-Word**Hours:12**

- Creating business letters.
- Creating an application for the job with the bio-data.
- Creating Circular letter with mail-merge options.
- Creating a Table by using the split and merge options.

Unit III :MS-Excel**Hours:12**

- Creating a worksheet like marksheet ,PaySlip ,PF Contribution list etc.
- Creating Charts.
- Creating a list for the enclosures.
- Filtering the date using Auto filter custom filters using comparison operations.
- Creating Pivot tables.

Unit IV MS-PowerPoint**Hours:12**

- Power Point presentation.
- Power Point elements.

Unit V : Management Information System**Hours:12**

- Role of Management Information System in Cooperative Sector

Text books

- 1) Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
- 2) Pradeep K. Sinha and PreetiSinha, Foundation of Computing, , BPB, Publication.
- 3) Deepak Bharihoka, Fundamentals of Information Technology, Excel Book,New Delhi

Supplementary Readings

- 1) V. Rajaraman, Introduction to Information Technology, PHI. New Delhi

- 2) R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
- 3) Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas,

COURSE OUTCOME

- 1) Students may understand the need and role of Computers.
- 2) They may know the contribution of computers in Business operation.
- 3) Gains knowledge and develops the skills for Business process
- 4) Students will be able to operate the modern technology
- 5) Will learn the Management information system used for Cooperative and other organisation .

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	2
CO4	3	3	3	2	3
CO5	3	2	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: I PART:III	22UCOPA16 : PRINCIPLES OF MANAGEMENT (ALLIED COURSE – I)	CREDIT:3 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the Concept, functions of Cooperative management.
- 2) To provide Knowledge about Cooperatives and other Management.
- 3) To identify the structure of a Cooperative organization along with the Departmentation.
- 4) To enable the students about Problems in in an Cooperative Organisation.
- 5) To explore the Cooperative Administrative system.

UnitI:Cooperative Management**Hours:12**

Definition, objectives – features, management functions applied to Cooperatives.

UnitII:Management Structure of Cooperatives:**Hours:12**

Management team, general body, board of directors–committees – chief executives and Office Management.

Unit III :Functional Areas of Management in Cooperatives:**Hours:12**

Production, Materials, Financial, Personnel and Marketing.

Unit IV :Issuesin Cooperative Management**Hours:12**

Professionalisation–Management Development Programmes– Deofficialisation of Cooperative Management–Operational Efficiency of Cooperatives.

Unit V :Cooperative Administration**Hours:12**

Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.

Text Books (In API Style)

- 1) L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
- 2) P.C. Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
- 3) J.Jayasankar, Principles of Management, Margam Publications. 2012.

Supplementary Readings

- 1) Harold Koontz and Heinz Weihrich (2012) essential of management: an international & leadership perspective, 9th Edition, Tata McGraw-Hill Education, New Delhi
- 2) Earnest, Dale,(2015) Management Theory and Practice, McGraw Hill Publications, Tokyo
- 3) Kapur S.K., Principles and Practice of Management, S.K.. Publication ,1994

COURSE OUTCOME

- 1) Apply and practices for cooperative management functions in an organization.
- 2) Prepares a good planning for cooperative Administration.
- 3) Gains knowledge and develops the skills for managing the Cooperative society
- 4) Understands the various types of Cooperative Administration.
- 5) Familiarize the Cooperative management for best operational functions in other organization.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	2
CO3	2	3	2	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER:1 PART:III	22UCOPS17: OFFICE MANAGEMENT SKILL BASED (COURSE - I)	CREDIT:2 HOURS:2
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COURSE OBJECTIVES

- 1) The enables the student to learn how to manage the records & forms in office
- 2) To gain fundamental knowledge about Records maintenance.
- 3) To provide conceptual understanding of inventory in office.
- 4) To know about the various Office correspondence
- 5) To enable the students to learn Office Cost Reduction.

Unit I : Office Management**Hours :6**

Meaning, functions, Role of manager in office – Planning & scheduling of office work.

Unit II: Records Management**Hours :6**

Meaning purpose, Principles – Filing : objectives characteristics of good filing system, methods of filing.

Unit III:Office correspondence**Hours :6**

Handling inward mail and outward mail, Typing and reproduction service, mail service – Forms: Types of Forms, Form design, principles and control.

Unit IV:Office stationery & supplies**Hours :6**

Types of stationery, stationery purchase, record, storage and issue of stationery.

Unit V: Office Cost Reduction**Hours :6**

Elements of office cost – methods of cost control – management of office work – setting standard – process of measurement – work simplification.

Text Books (In API Style)

- 1) LeffingwellandRobinson : Text Book of office management.
- 2) P.K.Ghose – Office Management.
- 3) J.C.Denyly – Office Management.

Supplementary Readings

- 1) Principles of office management, R.C.Bahtia
- 2) Office Management, R.S.N.Pillai, Bhagavathi
- 3) Records maintainence , Judith Read,marylillyGnn.

COURSE OUTCOME

- 4) On successful completion of this subject the students should have to understand the filing, recording and retrieving of information.
- 5) They obtain knowledge on office & its Functions
- 6) Gains knowledge on Planning process in office
- 7) Explores various Organisation and its Structure.
- 8) Obtains knowledge on Leadership.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	2	2	3	3
CO3	2	2	3	2	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: II PART:III	22UCOPC23: COOPERATIVE DEVELOPMENT IN INDIA (CORE COURSE – III)	CREDIT:4 HOURS:5
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COURSE OBJECTIVES

- 1) To enable the students to understand Co-operative development in India during pre-independence, post-independence and globalised era
- 2) To brief the contributions of Cooperatives various stages during five year plan
- 3) To understand the need for Cooperative
- 4) To educate the role of Cooperatives credit in the Agriculture development of Taminadu
To explain the challenges faced by Cooperatives in India.

UNIT I : Co-operative Development in India

Hours:15

Major stages, Pre-independence era: Nicholson's Report, Co-operative Credit Societies Act 1904 –Co-operative Societies Act,1912 - Maclagan Committee (1914), Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1959).

UNIT II : Co-operative Development under Five Year Plans

Hours:15

Major findings and recommendations of AIRCSC, AIRCRC, Metha Committee, Agricultural Credit Review Committee - Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP) - Liberalization and Co-operative Sector.

UNIT III :Co-operative Education

Hours:15

Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu.

UNIT IV: Growth and performance of Co-operatives in Tamilnad

Hours:15

Social and economic significance - Market Share - schemes and Programmes of the Govt. for Co-operative Development.

UNIT V: Challenges before Co-operatives

Hours:15

SWAT analysis - Strengths, Weaknesses, Opportunities and Threats- New Generation Co-operatives.

Text Books (In API Style)

- 1) Bedi R.D., Theory, History and Practice of Co-operation, R, Lal Book Depot, Meerut, 2001.
- 2) Hajela T.N., Co-operation: Principles, Problems and Practice, Konark Publishers, New Delhi,2000.
- 3) Mathur. B.S, Co-operation in India, SahithyaBhavan Publishers, Agra, 2000.

Supplementary Readings

- 1) Krishnaswamy O.R &V.Kulandaisamy, Co-operation -Concept and Theory, Arundhra Academy, Coimbatore, 2000.
- 2) Krishnaswamy, O.R. Fundamentals of Co-operation, S. Chand & Co., New Delhi, 1989.
- 3) Samiyudeen, Co-operative sector in India, S.Chand& Company, New Delhi, 1983.

COURSE OUTCOME

- 1) They understands the importance of Cooperatives
- 2) Analyse the contribution of cooperatives in the National building.
- 3) Gains knowledge in Cooperative sector
- 4) Students are able to know the key role of Cooperatives in Indian economy.
- 5) Learns SWOT analysis in Cooperatives.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	2
CO3	2	2	2	3	3
CO4	3	3	3	3	3
CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: II PART:III	22UCOPP24: COMPUTER APPLICATION IN BUSINESS AND MIS PRACTICAL (CORE PRACTICAL – I)	CREDIT:4 HOURS:5
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COURSE OBJECTIVES

- 1) To know the evolution and role of Computers
- 2) To enable the students to know the importance of computer application in business.
- 3) To distinguish Manual Vs. Computerforms of business operations.
- 4) To understand the functions of MIS in businessOrganisations.
- 5) To inculcate the importance of computer in modern business management.

Unit 1: Computer**Hours:15**

Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, savings and closing documents – mail merge.

Unit 2:Ms Excel**Hours:15**

Features of MS Excel – Building work sheets – entering data in work sheets, editing and formating work sheets – creating and formating different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

Unit 3:Fundamentals of Computerized accounting**Hours:15**

Computerized accounting Vs manual accounting – avantages.

Unit 4 :Introduction to Inventories**Hours:15**

Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item–Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres –Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

Unit 5: Management Information System**Hours:15**

The meaning and use MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning.

Text Books (In API Style)

- 1) Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
- 2) Pradeep K. Sinha and PreetiSinha, Foundation of Computing, , BPB, Publication.

- 3) Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi

Supplementary Readings

- 1) V. Rajaraman, Introduction to Information Technology, PHI. New Delhi
- 2) R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
- 3) Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software Manuals

COURSE OUTCOME

- 1) Students may understand the need and role of Computers.
- 2) They may know the contribution of computers in Business operation.
- 3) Gains knowledge and develops the skills for Business process
- 4) Students will be able to operate the modern technology
- 5) Will learn the Management information system used for Cooperative and other organisation

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	2	3	2	3
CO3	2	2	3	3	3
CO4	3	3	3	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: II PART:III	22UCOPA25: BUSINESS STATISTICS (ALLIED COURSE – II)	CREDIT:3 HOURS:4
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COURSE OBJECTIVES

- 1) To know the Uses of Statistics.
- 2) To instruct the Classification and Tabulation Statistics in Business.
- 3) To introduce the various statistical tools.
- 4) To educate the Usages of the Analysis of Time series.
- 5) To brief the importance of Statistics in various business organization.

Unit – I: Introduction**Hours:12**

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean – introduction to Modern statistical tools.

Unit – II: Measures of Dispersion**Hours:12**

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only).

Unit – III: Correlation**Hours:12**

Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit – IV: Analysis of Time series**Hours:12**

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton’s method only.

Unit – V: Index numbers**Hours:12**

Price index numbers – un weighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)**Text Books (In API Style)**

- 1) Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
- 2) Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
- 3) Business Statistics by PA. Navanitham, Jai Publications, Trichy.

Supplementary Readings

- 1) Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company.

- 2) B.N. Asthana, Elements of statistics.
- 3) R.S.N. Pillai and V. Bhagavathi, Statistics.

Course Outcomes

- 1) Helps students understand the need of Statistics
- 2) May use the contribution of statistics in business process
- 3) Students gain knowledge and develop the skills in statistics
- 4) They may operate statistical packages easily.
- 5) Learn the Statistical tools used in cooperatives.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	2	3	3	3
CO3	2	2	3	3	2
CO4	3	3	2	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: II PART:III	22UCOPS26: EXECUTIVE BUSINESS COMMUNICATION (SKILL BASED COURSE - II)	CREDIT:2 HOURS:2
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COURSE OBJECTIVES

- 1) To introduce the concept of business communication.
- 2) To familiarise various kinds of business letters
- 3) To make them understand the types of business correspondence
- 4) To edify the quality of good business report.
- 5) To brief the Modern Communication methods in business concern.

Unit – I Business Communication

Hours: 6

Definition- Objectives, Process - Barriers to the Communication – Principles of Communication - Methods of Communication- Effective a good business communication.

Unit- II Kinds of Business Letters**Hours: 6**

Letter of Enquiry and Reply- Offers and Quotations- Orders – Claims- Complaints and Settle Management of Accounts – Circular letters – letter relating to Agency- Status Enquiry- Collection Letter.

Unit-III Business Correspondence**Hours: 6**

Letter of Recommendations and Letters of Credit-Banking Correspondence - Letter relating to Import and Export -Insurance correspondence - Application for a situation.

Unit – IV Precise Writing**Hours: 6**

Definition- Characteristics – Techniques of Making a Precise – Report Writing: Concept-Qualities of Good report - Functions of Report - Types of Reports - Business Report - Directors of Report.

Unit – V Modern Communication methods**Hours: 6**

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video Conferencing, Electronic Bulletin Boards.

Text Books (In API Style)

- 1) RodriQues M.V, Effective Business Communication, 2003.
- 2) Kathiresan&Dr.Radha, Business Communication 2010 .
- 3) Rajendra Pal &Korlahalli J.S, Essentials of Business Communication, 2011.

Supplementary Readings

- 1) PattanShetty C.S.& Ramesh, Effective Business English and Correspondence, S. Chand &Co, New Delhi. 2011.
- 2) AshaKaul, Effective Business Communication, Mittal Books India, 2012.
- 3) EssentialsofBusinessCommunication–RajendraPalandJ.S.Korlahalli.

COURSE OUTCOME

- 1) Student may speak confidently and communicate effectively in different business situations
- 2) Student shall creates correct business letters for both Internal and External business environments
- 3) Practice and drafts various business correspondence in an organization.
- 4) Helps students to show professionalism and displays a good Code of conduct in the workplace.
- 5) They can organize various company meetings using modern communication methods.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	2	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART: III	22UCOPC33: BANKING THEORY AND PRACTICE (CORE COURSE – IV)	CREDIT:4 HOURS:4
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LEARNING OBJECTIVES

- 1) To understand the Evolution of Banking in India.
- 2) To acquire knowledge on different financial institutions in the banking sector.
- 3) To know the Various types of customers in Banking sectors.
- 4) To facilitate the student by using negotiable instruments.
- 5) To know the modern banking technology adopted in banking sectors.

UNIT I: Banking structure in India**Hours: 12**

Banks and economic development – Social responsibilities of Banks – Commercial banks, origin, functions, Nationalisation of banks, RBI and its role.

Unit II: Commercial banks**Hours: 12**

Role of Commercial banks in Indian Money markets. Its relationship with cooperative banks and credit institutions – Commercial banks and agriculture finance. Provision of Banking Regulation Act as applicable to cooperative banks – NABARD, Origin and functions. G

Unit III: Banker and customer relationship**Hours: 12**

Definition – Opening of a Bank account – Relationship between banker and customer – Rights and duties of a banker – Bankers lien – Opening of a new account – Special types of customers – Minor – Partnership firms – Joint stock companies.

Unit IV: Negotiable instrument**Hours: 12**

Cheques & bill of exchange – Crossing of cheque – Different kinds of crossing and their significance – Duties and responsibilities of paying banker and Collecting banker Endorsement – Kinds of endorsement.

Unit V: Funds mobilization**Hours: 12**

Various Loans and advances – Cash credit Over draft – Principles of lending, E-banking: Credit card, Debit card, ATM, RTGS & NEFT – Net banking.

COURSE OUTCOME

- 1) Gained knowledge from an origin and the development of Banking
- 2) To gain knowledge on commercial banks and development banks
- 3) Enable the students to the various relationship in banker customers
- 4) Enable the students on funds management system in banking
- 5) Apply and analyse modern banking techniques in Banking, Private banking and financial Corporation.

Text Books (In API Style)

- 1) 1.Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi.
- 2) 2.S.M. Sundaram“Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi.
- 3) 3.M.Kumar, Srinivasa, “Banking Theory, Law &Practice”New Central Book Agency, Kolkata.

Supplementary Readings

- 1) Tannan’s“Banking Law & Practice in India”M.S. Ramasamy, Sultan Chand Company, New Delhi.
- 2) B.Santhanam,“Banking Theory, Law &Practice”Margham Publications, Chennai.
- 3) B.Santhanam, “Banking Theory Law & Practice”, Margham Publications, Chennai.

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	2	3	3
CO3	2	2	3	3	3
CO4	3	3	3	2	3
CO5	2	3	3	3	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART:III	22UCOPC34: FINANCIAL MANAGEMENT (CORE COURSE – V)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To make students understand the concepts of Financial Management.
- 2) To brief the concepts of financial structure, cost of capital and capital budgeting.
- 3) To explain the concepts of financial leverage.
- 4) To know the various kinds of working capital.
- 5) To understand the types of dividend policy.

Unit-1 : Financial Management:Hours : 12

Definition - Objectives - Functions - Role of Financial Manager – Risk and returns relationship.

Unit-2 : Sources of Finance**Hours :12**

Cost of Capital: Meaning - Importance - Computation of Specific Cost: Debt - Equity Capital -Preference Shares - Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting: Need and Methods: Pay-back Period- ARR- NPV (Simple Problem).

Unit-3: Financial Leverage**Hours :12**

EBIT - EPS Analysis - Operating Leverage - Financial Composite Leverage - Theories of Capital Structure: Determination of Capital Structure- Net Income Approach - Net Operating Income Approach - MM Approach. (Simple Problem).

Unit-4: Working Capital Management**Hours :12**

Definition - Kinds - Needs - Factors Determining Working Capital Requirement - Management of Cash - Factors Determining Cash - Determination of Optimum Cash Balance. (Simple Problem).

Unit – V: Dividend Decisions**Hours : 12**

Forms of Dividend-Types - Policy - Theories- Waltors Model - Gordon's Model.

Text Books (In API Style)

- 1) I.M.Pondy 2012, Financial Management, Sultan Chand& Sons, New Delhi.
- 2) A.Murthy 2013,Financial management, Margham Publications, Chennai.
- 3) B.S.Raman 2011, Financial management, United Publisher, Mangalore.

Supplementary Readings

- 1) Prasanna Chandra 2011, Financial Management, Tata Mcgraw Hill, Education private limited, New Delhi.
- 2) Financial Management, S. Chand & Company Ltd, New Delhi.Khan&Jain 2012,
- 3) Financial Management by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

COURSE OUTCOME

- 4) Gains knowledge on functions of financial management
- 5) Acquires the various sources of long term sources of funds.
- 6) Evaluates various methods of financial leverage in different organisation.
- 7) Identifies various kinds of working capital.
- 8) Expertise in analysing the dividend policy in different organisation.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3
CO2	2	2	2	2	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART:III	22UCOPC35: COMPUTERISED ACCOUNTING (CORE PRACTICAL – II)	CREDIT: HOURS:3
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COURSE OBJECTIVES

- 1) To know the evolution and role of Computers in Accounting
- 2) To enable the students to know the importance of computerised Accounting.
- 3) To distinguish Manual Vs. Computer forms of accounting operations.
- 4) To understand the functions of Tally in business Organisations.
- 5) To inculcate the importance of Tally.

UNIT I : Computers in Accounting

Hours : 9

Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Editing and deleting vouchers - opening and closing balances – stock valuation.

UNIT II: Account Groups

Hours : 9

creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value.

UNIT III: Reports

Hours : 9

Petty cash book – trial balance – profit and loss account – balance sheet.

UNIT IV: Stock

Hours : 9

Creation of stock categories – Creation of Stock groups – Creation of Stock items - Editing and deleting stocks – Creation cost centres – Editing and deleting cost centres & categories – Cost centre report – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

UNIT V: Ratio analysis

Hours : 9

Cash flow statement – Fund flow statement Inventory report - Bank Reconciliation Statement - VAT reports - Service tax report - Generating and printing reports in detailed and condensed format.

Text Books (In API Style)

- 1) Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
- 2) Dr.S.V.SrinivasaVallabhan, Computer Application in business - Sultan chand and sons.
- 3) Computer Application in Accounting software – by P.Kasivairavan – Friends publication.

Supplementary Readings

- 1) List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS.Excel, Accounting package: Tally.
- 2) Computer Applications in Business – Mohankumar K &Rajkumar S – Vijay Nicole Imprints (P) Ltd.

COURSE OUTCOME

- 1) Students may understand the need and role of Computers.
- 2) They may know the contribution of computers in Business operation.
- 3) Gains knowledge and develops the skills for Business process
- 4) Students will be able to operate the modern technology
- 5) Will learn the Management information system used for Cooperative and other organisation

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART:III	22UCOPA36: BUSINESS ECONOMICS (ALLIED COURSE – III)	CREDIT:3 HOURS:3
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COURSE OBJECTIVES

- 1) To inculcate the basic concepts of economics and its applications in day-to-day life.
- 2) To instill theoretical basis of an economy.
- 3) To impart the knowledge on various theory of Production.
- 4) To understand the supply management
- 5) To provide an insight into National Income

UNIT: 1.Business Economics**Hours : 9**

Definition - Scope and Nature Art or Science –Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT :2Demand Analysis**Hours : 9**

Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer’s equilibrium.

UNIT :3Production function**Hours : 9**

Factors of production - Isoquant analysis -scale of production- economies of large scale production and limitations.

UNIT :4 Supply**Hours : 9**

Supply schedule-Law of supply - Supply curve-Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm.Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition.

UNIT :5National Income**Hours : 9**

Concept – Measurement – inequalities of income – Fiscal policy method.Public Finance – Definition – Scope - importance.

Text Books (In API Style)

- 1) Dr.S.Sankaran, .”Business Economics”Margam Publications, Chennai.
- 2) Misra and Puri, .”Business Economics”Himalaya Publications, Mumbai
- 3) MithaniD.M. .”Business Economics”,Himalaya Publications, Mumbai

Supplementary Readings

- 1) K.P.M.Sundharam and sundharam, .”Business Economics”sultanchand& co., New Delhi.
- 2) P.Ravilochanan, .”Business Economics”Ess Pee Kay Publishing House
- 3) P.N.Reddy and Appannaiah, .”Business Economics”S.Chand& Co., Chennai.

COURSE OUTCOME

- 1) Understanding the basic of concept of economy and principles.
- 2) Gained knowledge on Demand Theory.
- 3) Acquired knowledge on various theory of Production
- 4) Applying the various supply strategies
- 5) Obtained Knowledge on National Income

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART:III	22UCOPE37: COOPERATIVE BOOK KEEPING (INTERNAL ELECTIVE – I)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce cooperative accounting system
- 2) To understand the Book keeping in Cooperatives
- 3) To distinguish Cooperative and other forms of accounting system
- 4) To brief the various books maintenance in Cooperatives.
- 5) To inculcate the importance of cooperative Book keeping

Unit 1 :Fundamentals of Cooperative Accounting: Hours : 12

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 Hours : 12

Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions.

Unit 3 :General Ledger and Special ledgers in Cooperatives Hours : 12

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 Hours : 12

Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives.

Unit 5 :Vouchers and Books Hours : 12

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

Text Books (In API Style)

- 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.

Supplementary Readings

- 1) NABARD (2010),The Common Accounting System for PACS,
[www.nabard.org/pdf/common Accounting System for PACS.Pdt.](http://www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt)

- 2) Samiuddin, MahfoozurRahman and HifzurRehman, Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi, 1989.
- 3) Cooperative Account Keeping, Supplementary copy, Manickavasagam, P Rainbow Publications, Coimbatore.

COURSE OUTCOME

- 1) Understands the principles of Cooperative book keeping
- 2) Explores contribution of various cooperative accounting system.
- 3) Gains knowledge and develops the skills Accounts maintenance in the Cooperative society
- 4) Students may differentiate different forms of Accounts in Cooperative organisation
- 5) Learns the system of Cooperative book keeping.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	2
CO4	3	3	3	3	3
CO5	3	2	3	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III PART:IV	22UCOPN38: E- GOVERNANCE (NON-MAJOR ELECTIVE)	CREDIT:2 HOURS:2
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COURSE OBJECTIVES

- 1) To introduce the Concept of e- governance
- 2) To understand the model of e- governance
- 3) To brief the technics of e- governance
- 4) To inculcate the functions of e- governance in India
- 5) To educate the importance of e- governance

Unit I:Introduction

Hours :6

Meaning, Scope and Importance of e-Governance - SMARRT Governance - Evolution of e-Governance (Evolution of Computer and Internet – Application to Administrative Systems.

Unit II:Models E – Governance

Hours :6

Models of e-Governance - Models for E-Governance Institutions in Various Countries.

Unit III:Techniques Of E – Governance

Hours :6

National E-Governance Plan e- Governance in Rural Development e-Governance in Urban Administration.

Unit IV:E – Governancein India

Hours :6

E-Governance Projects in States. Electronic Citizen Services.

Unit V:The Challenges Of – Governance

Hours :6

A prerequisite of good Governance - e-Readiness E-Governance in Democratic set-up (Gender, Geographical, Economic, Social and Political).

Text Books (In API Style)

- 1) C.S.R. Prabhu, E-Governance: Concepts and Case Studies, PHI Learning Pvt. Ltd., 2013
- 2) A Critical Impulse to e-Governance in the Asia Pacific by Amita Singh (Author) Publisher: Springer; 2016
- 3) Measuring E-government Efficiency: The Opinions of Public Administrators and Other Stakeholders by Manuel Pedro Rodríguez-Bolívar (Editor) Publisher: Springer; 2014

Supplementary Readings

- 1) New Horizons of Public Administration by Mohit Bhattacharya (Author) Publisher: Jawahar Publishers & Distributors; 2014
- 2) E-Governance (IGNOU) help book for MPA-17 by Neeraj Publications (Author, Contributor); 2015

- 3) M.G. Gupta and R.K. Tiwari (eds.), Reinventing the Government, IIPA, 1998
- 4) Richard Hecks, Implementing and Managing E-Governance, Vistar Publications
- 5) Jan Erik Lane, New Public Management, Routledges, 2000
- 6) Work Bank Report, Good Governance: The Business of Government, 1997
- 7) R. P. Sinha, E-Governance in India: Initiatives & Issues, Concept Publishing Company, 2006
- 8) N. Gopalsamy, Information Technology And E-Governance, New Age International, 2009

COURSE OUTCOME

- 1) Students will understand the system of e- governance
- 2) Analyse various the facilities of e-governance
- 3) Gains knowledge on e-Governance techniques
- 4) Students may able to understand the e-Governance across the world
- 5) Learns the challenges in e- Governance

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	2	2	2	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPC43 : COOPERATIVE CREDIT AND BANKING(CORE COURSE - VI)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the origin and the development of credit movement.
- 2) To impart knowledge about various commissions and committees of findings and recommendations for the growth of cooperative movement.
- 3) To know the productive credit structure of Non-Cooperative Institutions.
- 4) To enable the B.R Act in Cooperative Institutions.
- 5) To study about Challenges in management of Finance.
- 6)

Unit 1 :Agricultural Cooperative Credit

Hours : 12

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

Hours : 12

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

Hours : 12

Constitution – objectives – functions of Urban Cooperative Banks– Employees Cooperative Credit Societies–Industrial Cooperative Banks.

Unit 4: Banking Regulations Act 1949

Hours : 12

Banking Regulations Act 1949
(As Applicable to Cooperative Societies): Salient features- Provisions

Unit 5: Cooperative Financial Management

Hours : 12

Viability Norms, NPA, Recovery Management, Government Sponsored Schemes Group Lending Challenges before Cooperative Finance and Banking Institutions in the globalised economy.

Text Books (In API Style)

- 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 (Structure).
- 3) Laud G.M (1956), Cooperative Banking in India, The Cooperators Book Depot, Bombay.

Supplementary Readings

- 1) Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
- 2) Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore.

- 3) Nakkiran S. & John Winfred A(1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.
- 4) Ravichandran, K(2000), Crop Loans system and Overdue, Spellbound Publications, Roh tak.
- 5) Ravichandran K and S. Nakkiran(2009), Cooperation: Theory and Practice, Abijit Publications, Delhi.

COURSE OUTCOME

- 1) Gained knowledge about various functions of Cooperative Credit Institutions.
- 2) Classify the structure of cooperative credit institutions, functions and resource mobilization of STCCS, LTCCS.
- 3) Describe the constitution and functions of Non- Credit Cooperatives.
- 4) Apply banking Regulations Act as applicable to the Cooperative Societies.
- 5) Identify the major Challenges in Cooperative Financial management.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPC44 : COST ACCOUNTING (CORE COURSE – VII)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the elements cost accounting.
- 2) To study the material cost and materials handling.
- 3) To classify labour cost and wage payment and incentive systems.
- 4) To understand the concepts of process costing and job costing .
- 5) To impart the knowledge on contract cost and standard costing.

UNIT I: Introduction of Cost Accounting**Hours: 12**

Meaning, definition, scope and objectives of Cost accounting.- Cost accounting Vs Financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting.

UNIT II: Cost sheet and Reconciliation**Hours: 12**

Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Cost Reconciliation.

UNIT III: MATERIALS**Hours: 12**

Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity (EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average & weighted average).

UNIT IV :Labour**Hours:12**

Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.

UNIT V: Overheads**Hours: 12**

Meaning and definition – Importance- Classification – Primary - Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate

Text Books (In API Style)

- 1) Cost Accounting, T.S. Reddy Y.Hari Prasad Reddy
- 2) Cost Accounting, Jain And Narang
- 3) Cost Accounting, S.P. Iyengar

Supplementary Readings

- 1) Advanced Problems and Solutions in Cost Accounting, Dr.S.N. Maheswari.
- 2) Cost Accounting,Gupta, S Chand and Company , 2013

3) Dr.A.K. Arya, Cost and Management Accounting, Aadi Publications, 2011.

COURSE OUTCOMES

- 1) To enhance the basis of accounting through the preparation of cost sheet and tenders and quotations.
- 2) To examine Cost sheet, Tender, Quotations
- 3) To impart knowledge materials Economic Ordering Quantity(EOQ) –,pricing of material issues like LIFO, FIFO, HIFO, Simple Average, weighted average
- 4) To enhance knowledge on labour turnover, payroll and bonus plan
- 5) To inculcate the costing in business organisation

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPP45 : COMPUTERISED ACCOUNTING PRACTICE(CORE PRACTICAL – II)	CREDIT:4 HOURS:3
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LEARNING OBJECTIVES

- 1) To understand the basic Introduction of Tally.
- 2) To know the concepts of Accounting systems
- 3) To learn about the preparation of Final Accounts
- 4) To prepare the BRS and Pay Roll Accounting.
- 5) To understand and prepare of Cash Flow and Fund Flow Statements.

Unit-I: Introduction to Tally**Hours: 9**

Company creation- Alteration, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups – Inventory Info – Stock creations –Systematic Stock Maintenance (Practical).

Unit- II: Accounting Introduction**Hours: 9**

Single Entry and Double Entry System of book keeping- Types of Accounts - Rules of Accounts, Subsidiaries books, Journal and ledger- Trial Balance.

Unit – III: Preparation Final AccountHours: 9

Trading and Profit and Loss Account and Balance sheet – Management Report System - (Practical).

Unit-IV Bank Reconciliation Statement**Hours: 9**

Meaning –Distinction between Cash Book and Pass Book - Methods of preparation of Bank Reconciliation Statement (Practical). Pay roll Accounting: Preparation of Pay roll Statement (Basic pay, DA, HRA, PF etc).

Unit-VCalculating the Fund Flow and Cash FlowStatement**Hours: 9**

Meaning- Distinction between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis (Practical).

COURSE OUTCOMES

- 1) Apply and practices for Accounting systems by the Tally Software.
- 2) Gain knowledge on basic account keeping system and auditing
- 3) Prepare final accounts in the manufacturing concerns.
- 4) Apply and practices for BRS and Pay Roll Accounting in business organisation.
- 5) Apply and practices for preparation of fund flow and cash flow statements.

Text Books (In API Style)

- 1) Dr.NamrataAgrawal, Tally 9, Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2009
- 2) Vishnu Priya Singh, Tally9, Computech Publications Ltd. New Delhi-02. (3rd Edition), 2009
- 3) Kogent Solutions Inc, Tally 9, “In Simple Steps” Dreamtech Publishers, New Delhi- 2 (1st Edition), 2010.

Supplementary Readings

- 1) Priya Singh Vishnu, “Learning Tally ERP-9” Computech Publications Ltd. New Delhi-110002. (6th Revised Edition), 2013.
- 2) AK.Nadhani& KK Nadhani, Tally 9, BPH Publications, New Delhi. (2nd Edition), 2013
- 3) Learn Tally Prime With GST Book by GauravAgrawal, 2021

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	2	2
CO3	2	3	3	2	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPA46 : ELEMENTS OF RESEARCH METHODS (ALLIED COURSE – IV)	CREDIT:3 HOURS:3
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COURSE OBJECTIVES

- 1) To inculcate the basic concepts of Research.
- 2) To educate theoretical basis of a research methods.
- 3) To impart the knowledge on Tools and Techniques of Research
- 4) To understand the various sampling methods
- 5) To provide an insight into Statistical Analysis.

Unit-I: Research Basics**Hours: 9**

Concept- Characteristics of Social Research, Identification of Research Problems-Use of library, Reference-Reading, URL and Documentation-Types of Research- Methods of Research: Historical Research-Descriptive-Research-Survey Research-Case Study-Experimental Research.

Unit-II: Tools and Techniques of Research**Hours: 9**

Observation-Interview
Schedule and Questionnaire, Scaling Techniques, Planning a Research Project: Review of Literature-Selection and Formulation of a Problem-Hypothesis-Research Design.

Unit-III: Sampling**Hours: 9**

Types of Sampling-Collection of Data- Tabulation-Analysis and Interpretation of Data-Report Writing-Techniques of Preparing Case Materials in Cooperative Management.

Unit-IV Statistical Analysis**Hours: 9**

Definition, Characteristics, Importance, Limitations and uses of Statistics. Statistical Methods-Frequency Distribution- Diagrammatic Representation of Statistical Data. Averages: Mean, Median, Mode-Measuring Dispersion: Mean Deviation, Standard Deviation, Quartile Deviation, Co-efficient of Variation,

Unit-V: Correlation**Hours: 9**

Meaning, Types, Differences between Correlation and Regression- Karl Pearson's Co-efficient of Correlation and Rank Order Method. Regression: Concept-Regression Lines. Time Series: Meaning-use, Moving Average Method-Index Numbers: Meaning, Uses, Growth Rate & Growth Index.

Text Books (In API Style)

- 1) Research Methodology, C.R. Kothari (2011), New Age International Publication
- 2) Research Methodology, P. Saravanel (2008), Kitab Matal Publication.
- 3) Research Methods of Social Science, Krishnaswami O.R (2010), Himalayan and Reganathan Publication.

Supplementary Readings

- 1) An Introduction in Statistical Methods, Gupta C.B. (2011) Himalayan and Reganathan Publication.
- 2) Pillai R.S.N. and Bagavathi (2016) – Statistics – Theory and Practice, S.Chand and Company Ltd, New Delhi – 110055.
- 3) Anbumani.K and Wilson X.L.X (2019) Research methods for social sciences and Management studies, New Rooyal Book Company, Lucknow, 2019.

COURSE OUTCOMES

- 1) Understanding the basic of concept of Research
- 2) Gained knowledge on Theory on research methods.
- 3) Acquired knowledge on various tools used in research.
- 4) Applying the various sampling strategies
- 5) Obtained Knowledge on analysis in research.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	2	2	2	2	2
CO3	2	3	3	2	2
CO4	2	2	2	2	2
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPE47 : MARKETING(INTERNAL ELECTIVE – II)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To enable the concepts of Marketing and Classification of markets in the New Millenium.
- 2) To enhance the marketing functions and appreciate the evolution of the contemporary marketing process.
- 3) To identify the elements of marketing mix and analyze the various stages of product Life Cycle.
- 4) To facilitates the basic concepts of advertising, Sales promotion and Market Segmentation.
- 5) To clarify the services and significance of marketingServices.

UnitI:Marketing

Hours 12

Evolution – Definition- classification- objectives- selling vs. marketing – Marketinga science or art? - Modern Concept of marketing – role of marketing in economic development -Functions–buying-selling-transportation–warehousing–standardization–Grading–Packaging- ISO Series and AGMARK- ISI.

UnitII: Buyer’sbehavior

Hours 12

Buyingmotive–Marketsegmentation-Product-Features–Classification- NewProductPlanningandDevelopment-ProductMix-ProductLifeCycle-Branding- BrandLoyaltyand Equity.

UnitIII: Pricing

Hours 12

Objectives-Factors-Methodsandstrategies.ChannelsofDistribution– WholesalerandRetailer– Services rendered bythem.

UnitIV: Sales Promotion

Hours 12

Sales Promotion –types - Need – Techniques -Sales Promotion mix– Advertising – Publicity- Personal selling -Advantages-Limitations.

UnitV:Marketing Information System

Hours 12

Marketing Research - Features–Directmarketing-EBusiness–Telemarketing- Mailorderbusiness.

Text Books (In API Style)

- 1) R.S.N.Pillai&Bagavathi, “**ModernMarketing**,”S.Chand&Co.,NewDelhi.
- 2) RajanNair.N.,SanjithR.Nair, “**Marketing**,”SultanChand&Sons,NewDelhi.
- 3) KotlerPhilip, “**MarketingManagement**,”PrenticeHallofIndia(Pvt) Ltd.,NewDelhi.

Supplementary Readings

- 1) Monga&ShaliniAnand, “**MarketingManagement**,”Deep&DeepPublications,NewDe
lhi.
- 2) Dr.L.Natarajan, “**Marketing**,”MarghamPublications,Chennai.

- 3) Grewal, "**Marketing**," TataMcGrawHillmanagement, New Delhi.
- 4) B.S.Raman, "**Marketing**," United Publishers, Mangalore.
- 5) Dr.J.Jayasankar, "**Marketing**," Margham Publications, Chennai.
- 6) K.Sundar, "**Essentials of Marketing**," Vijay Nicolole Imprints Pvt.Ltd, Chennai

COURSE OUTCOMES

- 1) Gain knowledge about marketing concepts and significance.
- 2) Enrich knowledge on functions of marketing and marketing mix.
- 3) Apply the marketing mix in the business organization.
- 4) Apply and practice of various types of channels of distribution in the business.
- 5) Apply the concepts of services marketing by promoting services in the business.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	2	2	2	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:IV	22UCOPN48 : INTRODUCTION TO CORPORATE SOCIAL RESPONSIBILITY (NON-MAJOR ELECTIVE - II)	CREDIT:2 HOURS:2
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COURSE OBJECTIVES

- 1) To understand the need for CSR.
- 2) To enhance knowledge in CSR.
- 3) To understand knowledge in Community investment.
- 4) To enrich Knowledge on CSR approaches.
- 5) To study the CSR programmes.

UNIT-I: CSR Concept**Hours 6**

Definition – scope - Evolution of CSR - CSR and social legitimacy - The evolving role of stakeholders - Moral and economic arguments for CSR.

UNIT – II: CSR policy and governance**Hours 6**

Stakeholder engagement - Environmental assessments - Theories & Models of CSR.

UNIT – III:Community investment and evaluation**Hours 6**

CSR and human resource management -Reporting and communications.

UNIT –IV: Introducing a systems-based approach**Hours 6**

systems-based approach to developing CSR - Assessing the current state of a company's CSR activities - Linking CSR to brands and reputation - Stakeholder engagement.

UNIT – V: Implementing CSR programmes**Hours 6**

Monitoring and measuring the impact of CSR programs - Company Act: 2013 related to CSR.

Text Books (In API Style)

- 1) Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
- 2) Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
- 3) Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.

Supplementary Readings

- 1) Vara V. Case study on Corporate Social Responsibility. – Vol. – I [ICFAI Business School Case Development Centre, Hyderabad.
- 2) Sharda M. (2010). Corporate Social Responsibilities. - Vol. – I & II, Publishing House, Jodhpur (India).
- 3) Corporate Social Responsibility (CSR) Practices by Nilanjan Ray (Editor) EBOOK, 2022.

COURSE OUTCOMES

- 1) Acquired the success of CSR practices.
- 2) Understand the Social need on CSR.
- 3) Gained the importance of CSR.
- 4) Understand the role of corporate organization in social context.
- 5) Gained Knowledge of CSR Programmes implementation procedure.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	2	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: V PART:III	22UCOPC51 : COOPERATIVE LEGISLATION(CORE COURSE – VIII)	CREDIT:5 HOURS:5
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LEARNING OBJECTIVES

- 1) To understand the history of cooperative legislation in India
- 2) To inculcate the Tamilnadu Cooperative Societies Act.
- 3) To learn the State Aid, duties and privileges of registered societies.
- 4) To impart knowledge on the regulatory provisions relating to cooperative audit, inquiry and inspection.
- 5) To know the Cooperative State Recruitment Bureau.

Unit-I : Cooperative Legislation**Hours 15**

History of Cooperative legislation in India -Need for Separate law for cooperatives- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1991–Multi-Unit Cooperative Societies Act 2002 - Multistate Cooperative Societies Act 2002- 97th Constitution Amendment 2011.

Unit-II: Tamilnadu Cooperative Societies Act, 1983 and Rules, 1988**Hours 15**

Provision Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives.

Unit-III : State Aid to Cooperatives**Hours 15**

Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

Unit-IV: Regulatory Provision Relating to Cooperatives**Hours 15**

Audit, Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Dispute.

Unit-V : Provision Relating to Employees of Cooperatives**Hours 15**

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

Text Books (In API Style)

- 1) Government of India, Report of the Committee on “Model Cooperative Act” Planning Commission, (May1991).
- 2) Goel.B.B., Cooperative Legislation Trends and Dimensions, Deep and Deep Publications New Delhi. (2013)
- 3) Multi Unit& Multi State Cooperative Societies Act 2002, Govt. of India Gazette

Supplementary Readings

- 1) Tamilnadu Cooperative Societies Act1983 and Rules 1988, TN State Coop. Union

- 2) 97th Amendment – Govt. of India, Gazettee, 2011.
- 3) International Handbook of Cooperative Law, E.book, Dante Cracogna, Antonio Fici, Hagen Henry, 2013.

LEARNING OUTCOMES

- 1) Gain knowledge on history of cooperative legislation and its importance
- 2) Apply the registration procedure and management of cooperatives
- 3) Knowing State aid, duties and privileges of Registered Societies
- 4) Describe and Practice of audit report, inquiry and investigation procedures of cooperatives
- 5) Acquaintance on Cooperative Recruitment and Selection Procedure.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: V PART:III	22UCOPC52 : COOPERATIVE AUDITING (CORE COURSE – IX)	CREDIT:4 HOURS:4
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LEARNING OBJECTIVES

- 1) To understand the concept of general and cooperative audit
- 2) To classify the verification and valuation of various assets and liabilities.
- 3) To know the role of auditor duties and responsibilities.
- 4) To enable for auditing system in different types of cooperatives
- 5) To understand concept of Errors and Frauds

Unit-I: Audit**Hours 12**

Definition –Objectives-Nature and Scope-Types- Advantage of Audit – Rights, Duties and Responsibilities of commercial Auditor – **Audit Programme:** Definition-Merits & Demerits.

Unit-II : Vouching**Hours 12**

Meaning –Objectives –Importance – Vouching of Cash and Trade Transactions – Routine Checking , **Internal Checking:** Meaning- Objectives - Internal Audit – Difference Between Internal Check and Internal Audit –Accounting Standards Concept –Objectives – Importance.

Unit-III : Verification and Valuation of assets and Liabilities**Hours 12**

Concept –Importance –Difference between Verification and Valuation-Mode of Valuation of Various assets and Liabilities –**Depreciation:** Definition -Methods – **Reserves:** Definitions- Types of Reserves Audit of Final Accounts: Trading ,Profit and Loss account and Balance sheet.

Unit-IV: Cooperative Audit**Hours 12**

Definition- Objectives – Structure- Features – Types, Rights, Duties and Responsibilities of Cooperative Auditor –Difference between Commercial and Cooperatives audit –Audit Programme– Mechanical Audit –Administrative Audit.

Unit-V: Audit Programme for Selected Cooperatives**Hours 12**

Cooperative Credit institutions (PACS & DCCB) Non-Credit cooperatives (Marketing, consumer, Dairy and Industrial Cooperatives)-Audit Report –Audit Classification-Preparation of Final Audit Memorandum Schedule of Audit Defects.

Text Books (In API Style)

- 1) S.Vengadamani, Practical Auditing, Margham, 2004,
- 2) S.K.Babu, Fundamentals of Auditing , Darling Kindersley 2009,
- 3) Ravinder Kumar and Virendra Sharma, Principles and Practice of Auditing 2011.

Supplementary Readings

- 1) Cooperative Audit ,Krishnaswami O.R,Himaliya Publication.

- 2) Hand Book of Cooperative Audit D.R.KAppor, ,Almol Publishing (P) Ltd.
- 3) A Handbook of Practical Auditing ,[BN Tandon](#) .S. Chand Publishing, 2006 .

COURSE OUTCOMES

- 1) Gained knowledge on general and cooperative audit
- 2) Acquired skills to apply in verification and valuation of assets and liabilities.
- 3) Learned duties and responsibilities of general and cooperative auditor.
- 4) Expand knowledge on conducting audit programme in cooperatives.
- 5) Identify the embezzlement of Errors and Frauds.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	2	2
CO4	2	2	2	2	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: V PART:III	22UCOPC53 : MANAGEMENT ACCOUNTING(Core Course – X)	CREDIT:5 HOURS:6
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LEARNING OBJECTIVES

- 1) To understand the concept and functions of Management Accounting.
- 2) To know the financial statement analysis through ratios.
- 3) To enrich the knowledge on statement of fund flow and cash flow
- 4) To enable the concept of marginal costing and cost volume profit analysis
- 5) To understand the budget and budgetary control techniques.

Unit-I: Management Accounting

Hours 15

Definition-, Nature and scope – Needs - Objectives – Functions – importance – Limitations – Distinction between Financial and Management Accounting- Tools and Techniques of management Accounting .

Unit-II : Financial Statement Analysis

Hours 15

Ratio Analysis – Meaning, Advantages of Ratio Analysis – Classification of Ratios – Profitability Ratio- Solvency Ratio- Turn over ratios- Long term Financial Position-Limitations of Ratio (Simple Problems).

Unit-III : Working Capital

Hours 20

Definitions - Importance of Working Capital – Sources of Working Capital – Preparation of Fund Flow analysis and Cash Flow Analysis (Simple problems).

Unit-IV : Marginal Costing

Hours 20

Definition – features- Advantages of Marginal Costing – Limitations- Cost Volume Profit Analysis- Application of Marginal Costing (Simple Problems).

Unit-V: Budgeting and Budgetary Control

Hours 20

Definition- Objectives of Budgetary control- Essential of Budgetary Control – Advantages- Classification of Budgets – Types of Budgets – Sales Budget, Production Budget, Flexible Budget and Cash Budget.(Simple problems).

Text Books (In API Style)

- 1) Sharma & Gupta, Management Accounting, Kalyani Publishers.2010.
- 2) Dr.R.Ramachandran&Dr.R.Srinivasan, Management Accounting , Sri ram Publishers. 2002.
- 3) Management Accounting, R.N.S.Pillai&Bagavathi, S.Chand.

Supplementary Readings

- 1) A.Murthy& S. Gurusamy, Management Accounting, Vijay Nicode Imprints, Pvt. 2013
- 2) I.M.Pandey, Management Accounting ,Vikas Publishing House Pvt. Ltd. 2004.

3) M.Y.Khan&P.K.Jai, Management Accounting, Tata McGraw Hill Education Pvt.Ltd.

LEARNING OUTCOMES

- 1) Gained knowledge on functions of Management Accounting.
- 2) Analyse the financial statement with applying different ratio.
- 3) Applying and analyse of the fund flow and cash flow statement
- 4) Analyse marginal costing with application of cost volume profit analysis
- 5) Practice and apply for budget and budgetary control techniques in different sector.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3
CO2	3	2	3	3	3
CO3	2	2	2	3	2
CO4	3	3	3	3	3
CO5	3	3	2	3	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: V PART:III	22UCOPC54 : COOPERATIVE PRACTICAL TRAINING (CORE PRACTICAL – III)	CREDIT: HOURS:4
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LEARNING OBJECTIVES

- 1) To give a Practical Training on the General Working of Various Types of Agricultural and Non-Agricultural Co-operative Societies.
- 2) To train in the day-to-day administration, account maintenance and auditing of various co-operatives.
- 3) To develop the capacity to appreciate and understand the working of Co-operative Societies and to study the influence of various economic and social forces on the societies and
- 4) To provide opportunities for developing the ability and apply theoretical knowledge for solving practical problems of the co-operatives

The training shall be the study visits to State, District and Primary level institutions such as :

State Level –State Cooperative Bank, State Cooperative Agriculture and Rural Development Bank, State Industrial Cooperative Bank, State Cooperative Marketing Federation, State Cooperative Milk Producers Federation, State Consumers Cooperative Federation, State Cooperative Housing Federation, State Weavers Cooperative Society, State Cooperative Union etc.,

District Level : Central cooperative Banks (other than Chennai Central Cooperative Bank) District Cooperative Union, Milk Producers Cooperative Union, Marketing and Supply Society, Printing Press etc.,

Primary Level : Primary Agricultural cooperative Credit society, milk producers society, consumer stores, marketing society, Agriculture and Rural Development Bank etc.,

Others : Urban Bank, Employees thrift and Credit society, House Building Society, Industrial Cooperative Estate etc.

ASSESSMENT OF THE TRAINING RECORD

The visits shall be under the guidance and supervision of Professor of the Department of Cooperation. The student should maintain the record of the study visits wherein he should record all the information gathered in accordance with the proforma devised by the department. The training undergone and the record prepared shall be assessed by a committee consisting of the Head of the Department, one lecturer and the lecturer – incharge for the training programme.

Learning Outcomes:

On successful completion of the course the students will understand the practical knowledge on the general working, the day- to-day administration, accounts maintenance auditing, problems encountered and customer handling techniques by various types of Co-operatives.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	2	3	3
CO3	2	2	3	3	2
CO4	3	3	3	2	3
CO5	3	3	2	3	3

**PO – Programme Outcome, CO – Course outcome,
1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)**

SEMESTER: V PART:III	22UCOPE55 : ENTREPRENEURSHIP DEVELOPMENT (INTERNAL ELECTIVE – III)	CREDIT:4 HOURS:4
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LEARNING OBJECTIVES

- 1) To understand the concept of entrepreneurship .
- 2) To impart sources of institutional finance.
- 3) To facilitate various incentives and subsidies schemes.
- 4) To introduce Govt. and Private agencies.
- 5) To understand the idea about self employment.

Unit– I: Entrepreneurship**Hours 12**

Definition, Concept, Nature, Characteristics, functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

Unit– II The start-up process,**Hours 12**

Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit– III Institutions in the development of entrepreneurs**Hours 12**

DIC, SIDO, NSIC, MSMEI–SSIC, SIDCO–ITCOT, IIC–KVIC.

Unit– IV Institutional finance to entrepreneurs**Hours 12**

IFCI, SFC, TIIC, LIC and GIC, SIPCOT–SIDBI–Commercial banks - Venture capital.

Unit– V Incentives and subsidies**Hours 12**

Subsidized services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text Books (In API Style)

- 1) Vasant Desai., “The Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House, New Delhi, 2011.
- 2) Khanka .S.S. “Entrepreneurial Development” S, Chand & Co Ltd., New Delhi, 2013.
- 3) Ramachandran.K. “Entrepreneurial Development”, Tata McGraw Hill Education Pvt., Ltd., New Delhi, 2013.

Supplementary Readings

- 1) Gupta .C.B & Srinivasan .N.P. “Entrepreneurial Development”, Sultan Chand & Sons, New Delhi, Reprint 2014.
- 2) Donald F. Kuratako. “Entrepreneurship Theory and Practice”, Cengage Learning, 9th Edition 2014.
- 3) Radha, V. Entrepreneurship Development, Prasanna Publishing House. 2008.

LEARNING OUTCOME

- 1) Gained knowledge on entrepreneurship development
- 2) Acquired the skills to apply various sources of finance.

- 3) Describe the functions of institutional non-financial set-up to entrepreneurs.
Identify the various incentives and subsidies available from the Government and other institutions in India.
- 4) Enhanced knowledge on the preparation of project proposal

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: V PART:IV	22UCOPS56 : PROJECT MANAGEMENT (SKILL BASED COURSE – III)	CREDIT:2 HOURS:3
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COURSE OBJECTIVES

- 1) To introduce the Concept of Project Management
- 2) To make a good plan and decision making in an Project identification
- 3) To analyse the good project S
- 4) To enable the students about scheduling Project
- 5) To explore the tools and techniques of Project execution

Unit–I: oncepts of Project Management

Hours 9

Project - Meaning - Nature - Types of project and project life cycle - Project Management - Nature and scope of project management - Project Management as a profession - Role of project manager.

Unit –II Project Identification and Formation

Hours 9

Opportunities - Projects screening Project selection - Project formulation - Stages in project formulation - Project report preparation.

Unit –III Project

Hours 9

Appraisal Objectives, essentials of a project methodology - Market appraisal - Technical appraisal - Financial appraisal - Socio - economic appraisal - Management appraisal.

Unit –IV Project Planning and Scheduling

Hours 9

Objectives - Process or Planning Components or good planning - Project designing and project scheduling and time estimation - Scheduling to match availability of man power and release of funds - Cost and time trade cost.

Unit –V Project Execution and Administration

Hours 9

Project contracting : Contract pricing, types of Project organization : Forms of organization - Project direction - Project communication - Project co ordination - project time monitoring and cost monitoring - Project over runs. **Project Control** : Control techniques - PERT, CPM - Proper review - Project audit.

Text Books (In API Style)

- 1) Projects – Planning, Analysis Selection , Finance , Implementation and review by Dr. Prasanna Chandra
- 2) Project Management – Clifford Gray & Larson
- 3) Project Management: A Managerial Approach – Meredith , jack .R & Mantel Samuel.J

Supplementary Readings

- 1) The Practice and Theory of Project Management Creating Value Through Change – NewTon, Richard, Hampshire, Palgrave Pub.
- 2) Effective Project Management – Clements, James P &Gido Jack – Cengage Learning.
- 3) Chandra. P.(2009). Projects, (7th Edition). Tata McGraw Hill.
- 4) Pinto, (2009). Project Management, 1st edition, Pearson Education

COURSE OUTCOME

- 1) Apply and practices for Project management.course Outcome
- 2) Prepares a good Project
- 3) Gains knowledge and develops the skills for Project Identification.
- 4) Understands the various types of Scheduling
- 5) Familiarize the Project Administration

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	2	2	2	2
CO3	2	3	3	2	2
CO4	2	2	2	2	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: VI PART:III	22UCOPC61 : COOPERATIVE MANAGEMENT AND ADMINISTRATION(CORE COURSE – XI)	CREDIT:5 HOURS:6
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LEARNING OBJECTIVES

- 1) To understand the concepts and function of management and cooperative management
- 2) To know the democratic leadership, structure and functions of Cooperatives.
- 3) To classify functional areas of management
- 4) To know the evaluation of performance in cooperatives.
- 5) To understand Government role and functions Cooperative officials

Unit 1 : Cooperative Management

Hours 15

Definition, objectives – features, management functions applied to Cooperatives

Unit 2 : Management Structure of Cooperatives

Hours 20

Management team, general body, board of directors – committees – chief executives and Office Management

Unit 3 : Functional Areas of Management in Cooperatives

Hours 15

Production, Materials, Financial, Personnel and Marketing.

Unit 4 : Issues in Cooperative Management

Hours 20

Professionalization – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.

Unit 5 : Cooperative Administration

Hours 20

Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.

Text Books (In API Style)

- 1) Kamat G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi, 1987.
- 2) Krishnaswamy, O.R (1976), Cooperative Democracy in Action, Somaiya Publishing House, Mumbai.
- 3) Kulandaisamy, V (2000), Cooperative Management, Arurdhra Academy, Coimbatore

Supplementary Readings

- 1) Nakkiran S (2013), Cooperative Management, Deep and Deep Publications, New Delhi.
- 2) Sha A.K (1984), Professional Management for Cooperative, Vikas Publishing House, New Delhi.
- 3) Sinha S.K. & R. Sahaya (1981), Management of Cooperative Enterprises, NCCT, New Delhi.

COURSE OUTCOMES

- 1) Knowledge on concepts of Cooperative Management and administrative functions.
- 2) Understanding the Management Structure in cooperatives
- 3) Classifying the functional areas of management in cooperatives.
- 4) Evaluation of cooperative enterprises by applying operational issues.
- 5) Understanding the various Administrative Set-up of Cooperatives .

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	2	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:VI	22UCOPC62 : PRODUCTION TRADE AND SERVICES COOPERATIVES(CORE COURSE – XII)	CREDIT:5 HOURS:6
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COURSE OBJECTIVES

- 1) To understand the functions of Milk Producers Cooperatives.
- 2) To acquire the various types of marketing Cooperatives.
- 3) To understand the functions of consumer Cooperatives.
- 4) To know about the industrial and processing cooperatives.
- 5) To acquire the various types of Non-Credit Cooperatives.

Unit I:Marketing Cooperatives

Hours 15

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 II :Dairy Cooperatives

Hours 20

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 III: Consumer Cooperatives

Hours 20

Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Cooperatives – NCCF – Supermarkets - Recent Developments.

Unit IV:Industrial and Processing Cooperatives

Hours 15

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 V:Other Cooperatives: Labour

Hours 20

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

Text Books (In API Style)

- 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.

Supplementary Readings

- 1) Mahajan K.A (1993), *Cooperative Marketing*, AnmolPulicationsPvt Ltd., New Delhi.
- 2) Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 3) Rayudu, C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

COURSE OUTCOMES

- 1) Obtaining marketing knowledge on agricultural products through cooperatives
- 2) Imbibe the Structure and functions of Dairy Cooperatives in India
- 3) Acquired and practice of Consumer Cooperatives and supermarkets
- 4) Expertise on the various types of Industrial Cooperative Institutions in India.
- 5) Gained knowledge for Non-Credit Cooperatives.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	2	2	3	2
CO3	2	2	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: VI PART:III	22UCOPC63 : AGRI-BUSINESS MANAGEMENT (CORE COURSE - XIII)	CREDIT:5 HOURS:6
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COURSE OBJECTIVES

- 1) 1. Gain knowledge about agri-business management
- 2) Familiarize the nature of land pattern and productivity nature in agricultural Marketing.
- 3) Cognize with infrastructure and extension services towards agri-business management
- 4) To understand with various agencies and organizations are supports to agri-business management
- 5) Make them to learn about nature and scope of agricultural inputs marketing.

UNIT-I Agri-business**Hours 20**

Meaning, definition, history scope and nature of agri-business. Distinction between agriculture and agribusiness, Concept of agri-business management. Changing dimension of agricultural business - Share of agricultural sector to rural economy of India- Role of Cooperatives in promotion of agribusiness - Constraints in Agribusiness.

UNIT-II Agri-business Management**Hours 15**

Distinctive features, nature and components. Status in developed and developing nations - Classification of enterprises - Forms of business organizations - Agro based industries- importance and classification. Farm Size, Land Utilization and Cropping Pattern, Agricultural Productivity - Causes of Low Productivity in Agricultural, measures taken to improve the productivity.

UNIT-III Infrastructure and extenuation services for Agricultu**Hours 20**

Meaning of infrastructure - Infrastructure necessary for Agribusiness: Market infrastructure, Institutional infrastructure. Agricultural Extension Services: Meaning of Agricultural Extension, Basic Principles of Extension, Agricultural Extension Services, Agricultural Extension Methods.

UNIT-IV Agri-business ecosystem**Hours 15**

Export Promotion Councils, APEDA, MPEDA, MOFPI, Small Farmers' Agri-business Consortium (SFAC), Food Safety and Standards Authority of India, Public Policy relating to import and export of agricultural commodities.

UNIT-V Marketing of Agribusiness Inputs**Hours 20**

Input marketing- An overview, Nature and scope of demand, Promotional media, Nature of competition, Framework for Understanding the Market for Inputs.

Text Books (In API Style)

- 1) Long, Oliver & Coale. 1979. *Introduction to Agribusiness Management*, New York: McGraw-Hill Book Company.

- 2) S.S.Johl, T.R.Kapoor Fundamentals of farm business management
- 3) James G.Beierlein&Michael W.Woolverton. 1991. *Agribusiness Marketing: The Management Perspective*, New Jersey: Prentice Hall.

Supplementary Readings

- 1) Robert E.Branson& Douglass G.Norvell. 1983. *Introduction to Agricultural Marketing*, New York: McGraw-Hill Book Company.
- 2) Tyagi. B.P., "Agricultural Economics and Rural Development" , Jai PrakashanNath& Co Garh- Nauchandi, ChaurahaGrarh Road, Meerut-250002.
- 3) Mamoria C.B. &Tripathi.B.B., "Agricultural Problems of India", Century Printers, S.N. Marg Allahabad,
- 4) John Matthai, Agricultural Co-Operation in India, Reliance Publishing House, New Delhi.

COURSE OUTCOMES

- 1) Apply and practices for management functions in an organization.
- 2) Enabled to prepare a good planning and forecasting of the Agri -business activities.
- 3) Applying the appropriate good Agri- management structure.
- 4) Analyse the suitable Infrastructure and extenuation services for Agriculture
- 5) Identify the tools and techniques of effective Marketing of Agri-business

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	2	2
CO4	2	2	2	3	3
CO5	2	3	2	2	2

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: VI PART:III	22UCOPP64 : COOPERATIVE PROJECT PLANNING AND FORMULATION(CORE PRACTICAL – III)	CREDIT:4 HOURS:5
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APPLICATION ORIENTED PAPER

Learning Objectives: To enable the students to learn the in-depth study of general working, functions and problems of different co-operatives.

UNIT I: OBJECTIVE OF THE INTERNSHIP

- 1) To impart training in one Cooperative society / bank for 15 days thereby providing an opportunity to the student to know in detail the general working.
- 2) To bring out a project report like record by a student under the guidance of a Lecturer in the department of Cooperation.

List of Cooperatives / departments recommended for apprenticeship training.

- 1) Primary Agricultural Cooperative Bank
- 2) District Central Cooperative Bank / Branch
- 3) Primary Agriculture And Rural Development Bank
- 4) Urban Cooperative Bank
- 5) Employees Thrift and Credit Society
- 6) House Building Cooperative Society
- 7) Cooperative Consumer Whole Sale Stores / Super market.
- 8) Primary Weaver's Society
- 9) District Cooperative Union
- 10) Circle Deputy Registrar's Office
- 11) Block Department office – Extension officer / Cooperation
- 12) District Cooperative Audit office.

UNIT II

Detailed study of the byelaws of the society Registration, Liability, Working Capital, Membership, Functions, Profit Distribution etc.,

UNIT III

Management and Administration of the society, General body, Board of Management Secretary And Various Sections / Departments.

UNIT IV

Statutory matters like Amendment of byelaws, Audit – Classification, Inspection Inquiry Arbitration Liquidation etc.,

UNIT V

Preparation Record : each student shall submit two records original and duplicate. The record shall be corrected by the lecturer allotted, The record shall contain 4 chapters

1. General Profile
2. Special functions
3. The Work Learnt
4. Suggestions and Conclusion

Assessment of Apprenticeship training

A faculty on rotation basis will be in-charge of this training programme. The assessment of apprenticeship training shall be assessed by internal examiner the Professor in-charge of the Training Programme and an external examiner drawn from the panel of examiners recommended by the Department of cooperation. The following criteria shall be adopted for an assessment.

- | | |
|------------------------------------|------------------|
| 1. Internal – by Internal examiner | 20 Marks |
| 2. Record | 50 Marks |
| 3. Viva Voce | <u>30 Marks</u> |
| | <u>100 Marks</u> |

For record and viva voce marks the average of both examiners will be taken into account.

1. **Apprenticeship under gone** : To Assess the students' performance, the department shall evolve a proforma containing the areas like Attendance, work Learnt, behavior, Attitude towards the training etc., and get a confidential performance appraisal report from the concerned society in the prescribed proforma.
2. **Apprenticeship record assessment** :
 - 1) To verify the record whether it reflects active participation of the student.
 - 2) To verify the records whether the administrative functions of the society are well recorded.
 - 3) To verify whether the special functions carried out to fulfill the requirement of the principal objective are well interpreted.
 - 4) To verify whether the various books, records maintained are recorded.
 - 5) To verify whether the data collected have been presented well.

COURSE OUTCOMES

On successful completion of the Cooperative Project the students will understand the practical knowledge on the general working, the day- to-day administration, accounts maintenance auditing, problems encountered and customer handling techniques by various types of Co-operatives.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV PART:III	22UCOPE65 : FINANCIALSERVICES (INTERNAL ELECTIVE – IV)	CREDIT:4 HOURS:4
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COURSE OBJECTIVES

- 1) To inculcate the basic concepts financial system.
- 2) To instill theoretical basis of financial services.
- 3) To provide an insight into Non-Banking Agencies
- 4) To understand the investment Choices in India.
- 5) To impart the knowledge on various financial services.
- 6)

Unit-I

Hours :12

Financialservices–Meaning–Classification–Financialproductsandservices–Challengesfacingthefinancialservicessector–Merchantbanking–Meaning–Functions–SEBIGuidelines–Scopeofmerchantbankingin India.NBFCs–RBIguidelines.

Unit-II

Hours :12

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hirepurchase vsInstalment purchase – Banks and hire purchase business – Hire purchase andtransport industry –Leasing – Concept – Steps involved in leasing – Lease vs Hirepurchase–Types oflease–Problems andprospects ofleasinginIndia.

Unit-III

Hours :12

Mutual funds – Meaning – Types –Functions– Advantages–Institutions involved –UTI,LIC,Commercialbanks–Entryofprivatesector–GrowthofmutualfundsinIndia–SEBIGuidelines –AMC.

Unit-IV

Hours :12

Venture capital – Meaning – Features – Methods of venture capital financing – Modes ofventure financing – Venture capital investment process – Factors determining ventureinvestment – Exit mechanism – Advantages of venture capital – Issues of Indian venturecapitalindustry.

Unit-V

Hours :12

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs billsdiscounting–FactoringinIndia–Forfaiting–Meaning–ForfaitingvsExportfactoring –ProblemsofForfaiting/ factoring.

Text Books (In API Style)

- 1) Financialmarkets &servicesbyE.Gordonand K.Natarajan–Himalayapublishinghouse
- 2) FinancialservicesbyE.Dharmaraj–S.Chand&Co.

3) Financial Services by S. Mohan and R. Elangovan – Deep and Deep Publications

Supplementary Readings

- 1) Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd
- 2) Lease Financing and Hire Purchase by Vinod Kothari – Wadhawand Co., Nagpur
- 3) “Financial Services”, B. Santhanam, Margham Publications, Chennai.

COURSE OUTCOMES

- 1) Understanding the basic of concept of economy and Financial system.
- 2) Acquired knowledge on various investment Plans
- 3) Gained knowledge on Indian Financial agencies
- 4) Applying the various Non- Banking financial agencies.
- 5) Obtained Knowledge on Factoring – Concepts.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3
CO2	2	2	2	3	2
CO3	2	2	3	3	2
CO4	2	2	2	3	3
CO5	2	2	2	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: VI PART:III	22UCOPS66 : PUBLIC PERSONNEL ADMINISTRATION (SKILL BASED COURSE – IV)	CREDIT:2 HOURS:3
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COURSE OBJECTIVES

- 1) To understand the concepts and function of Public Administration.To know the leadership, structure and functions of Public Administration
- 2) To classify functional areas of Public Administration
- 3) To know the evaluation of performance of staffs in Public Administration organisations.
- 4) To understand Government recruitment Agencies for Public administration.

UNIT-I: INTRODUCTION

Hours :9

Meaning and Objectives of Personnel Administration -Types of Bureaucracy-
Role of Civil Services in Developing Society.

UNIT- II : STAFFING

Hours :9

All India Service and Central Service -Recruitment -. Position classification.

UNIT- III : MOTIVATION AND DEVELOPMENT

Hours :9

Training: All India Services and Central Services –Promotion-Employer-
Employee Relationship.

UNIT- IV : CONDUCT

Hours :9

Integrity and code of conduct in administration -Discipline, Removal and
Appeals -Civil Service and Administrative Ethics.

UNIT- V : PERSONNEL AGENCIES

Hours :9

Union Public Service Commission - State Public Service Commission-Staff
Selection Commission-Railway Recruitment Board.

Text Books (In API Style)

- 1) Stahl G : Public personnel Administration (Oxford-IBH)
- 2) Gladen.E.N. : Civil services in U.K.
- 3) Sapru. R.K : Civil services admn in India (Deep&Deep)

Supplementary Readings

- 1) Industrial relations and collective bargaining Agarwal. D.V. : (Deep&Deep)
Public administration S.R. Maheswari(Agra Publications 2013.
- 2) Administrative Thinkers, D. Ravindra Prasad,Public Administration: Institutions
And Issues.2020

COURSE OUTCOMES

- 1) Knowledge on concepts of Public administration.

- 2) Understanding the leadership and role of Public administration
- 3) Classifying the functional areas of Public administration
- 4) Evaluation of Public Personnel administration by applying operational efficiency.
Understanding the various Recruitment agencies in Public Personnel administration.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)