

ANNAMALAI UNIVERSITY

B.Com. Co-operation

Programme – Course Structure under CBCS

(2021-22)

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total	
						Int.	Ext.		
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course - I (ELC)	6	3	3	25	75	100	
	III	Core Course – I (CC) Principles of Accountancy		6	5	3	25	75	100
		Core Course – II (CC) Theory of Cooperation		6	5	3	25	75	100
		Allied Course –I (AC) Business Management		4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100	
	Total			30	21				600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course – II (ELC)	6	3	3	25	75	100	
	III	Core Course – III(CC) Cooperative Development in India		6	5	3	25	75	100
		Core Course – IV (CC) Banking Theory, Law and Practice		6	5	3	25	75	100
		Allied Course – II (AC) Business Economics		4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100	
Total			30	21				600	

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. **Theory** Internal 25 marks External 75 marks

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE I

PRINCIPLES OF ACCOUNTANCY

Objective : To understand the basic principles of accounts and its applications in Business.

(Theory & Problem)

UNIT I:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

UNIT III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

UNIT IV

Consignments and Joint Ventures.

UNIT V:

Single Entry System. Depreciation -Methods, provisions and reserves.

(Theory 20% Problems 80%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “**Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Modern Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy**,” Himalaya Publication, New Delhi.
7. S.Manikandan&R.RakeshSankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy&Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

CORE COURSE II
THEORY OF CO-OPERATION

Objective : To gain fundamental knowledge about Co-operation and its concepts

UNIT-I

Co-operation: 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

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

UNIT-III

Co-operation and Other Forms of Economic Organisations: Co-operation and Corporate concerns: Joint Stock Company and Partnership Firm, Co-operation and Public Utility Concerns, Trade Union, Self-Help Groups and Co-operatives.

UNIT-IV

Co-operative and Other Forms of Economic System: 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 Co-operative Development: 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.

Books Recommended:

1. Krishnaswami O.R., Fundamentals of Co-operation: S. Chand & Company, Delhi, 1989.
2. Krishnaswami O.R. & V. Kulandaisamy, Theory of Co-operation- An indepth Analysis, : Shanma Publication, Coimbatore, 1992.
3. Mathur B,S. Co-operation in India, Sahithya Bhavan Publishers, Agra 1989
4. Bedi,R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut,2001
5. Krishnaswami O.R and Dr.V.Kulandaiswamy- Co-operative – Concept and Theory (Ist Edition, 2000)
6. V.Saradha- Theory of Co-operation
7. T.N Hajela- Co-operation Principles, Problems and Practice, 7th Edition, 2010
8. www.ica.coop
9. www.ica-ap.coop

ALLIED COURSE –I
BUSINESS MANAGEMENT

Objective : To impart knowledge on the concepts and principles of Management and application of practices in various organisation.

(Theory only)

UNIT I

Management – Definition, nature, scope, functions and Levels of Management-Art, Science or Professional concept - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor and others.
Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. DinkarPagare, “**Principles of Management,**” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management,**” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann,” **Management Challenges,**” Oxford, Mumbai
4. Weihrich and Koontz, et.al,“ **Essentials of Management,**” Tata- McGraw Hill, New Delhi.
5. Fred Luthans,” **Organizational Behaviour;**” McGraw Hill, NewYork.
6. Louis A.Allen, “**Management and Organisation,**” McGraw Hill, Tokyo.
7. Hampton, David R,“**Modern Management**”, McGraw Hill, New York.
8. Stoner and Free, “**Management,**”Prentice - Hall, New Delhi.
9. Prasad. L.M, “**Principles & Practice of Management**”, Sultan Chand & Sons, New Delhi.

CORE COURSE III

CO-OPERATIVE DEVELOPMENT IN INDIA

Objective : To enable the students to understand Co-operative development in India during pre-independence, post-independence and globalised era

UNIT I

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

UNIT V

Challenges before Co-operatives: Strengths, Weaknesses, Opportunities and Threats- New Generation Co-operatives.

REFERENCE BOOKS

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, Sahithya Bhavan Publishers, Agra, 2000.
4. Krishnaswamy O.R & V.Kulandaisamy, Co-operation -Concept and Theory, Arundhra Academy, Coimbatore, 2000.
5. Krishnaswamy, O.R. Fundamentals of Co-operation, S. Chand & Co., New Delhi, 1989.
6. Samiyudeen, Co-operative sector in India, S.Chand & Company, New Delhi, 1983

CORE COURSE – IV
BANKING THEORY, LAW AND PRACTICE

Objective: To impart knowledge on the theory and practice of Banking and to understand the process of Banking activities.

(Theory only)

UNIT I:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

UNIT II:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

UNIT III:

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non-Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken on death, Lunacy, Bankruptcy – winding up in case of Garnishee Order.

UNIT IV:

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

UNIT V:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

Text and Reference Books (Latest revised edition only)

1. Sundaram and Varshney, “**Banking Theory, Law & Practice**” Sultan Chand Company, New Delhi
2. S.M. Sundaram “**Banking Theory, Law & Practice**” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, “**Banking Theory, Law & Practice**” New Central Book Agency, Kolkata
4. **Tanna’s** “**Banking Law & Practice in India**” M.S. Ramasamy, Sultan Chand Company, New Delhi.
5. B.Santhanam, “**Banking Theory, Law & Practice**” Margham Publications, Chennai.
6. B.Santhanam, “**Banking Theory Law & Practice**”, Margham Publications, Chennai.

BUSINESS ECONOMICS

Objective: To understand the concepts and application of economic tools in business.

(Theory only)

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Supply-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 V

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

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
4. K.P.M.Sundharam and sundharam, .”**Business Economics**”sultanchand& co., New Delhi.
5. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
6. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand& Co., Chennai.
7. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.
8. S.Sankaran, “**Business Economics**”,Margham Publications, Chennai.