**ANNAMALAI UNIVERSITY**

**Affiliated Colleges**

**110. B.Com. Cooperation**

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Course Code | Part | Study Components & Course Title | Credit | Hours/Week | Maximum Marks | | |
| CIA | ESE | Total |
|  |  | SEMESTER – I |  |  |  |  |  |
| 23UTAML11  23UHINL11  23UFREL11 | I | Language - I  பொதுதமிழ்- I: தமிழ் இலக்கிய வரலாறு -I  Hindi-I  French-I | 3 | 6 | 25 | 75 | 100 |
| 23UENGL12 | II | General English – I | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC13 | III | Core – I - Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC14 | Core –II - Principles of Management | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE15-1  23UCOPE15-2  23UCOPE15-3 | Elective – I  Theory of Cooperation(or)  Indian Economic Development (or)  Business Economics | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB16/  23UTAMA16 | IV | Skill Enhancement Course – 1\*  NME-I/  Basic Tamil – I/  Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23UCOPF17 | Skill Enhancement Course  (Foundation Course)Field Visit to villages/Cooperatives | 2 | 2 | 25 | 75 | 100 |
|  |  | Total | 23 | 30 |  |  | 700 |
|  |  | SEMESTER – II |  |  |  |  |  |
| 23UTAML21  23UHINL21  23UFREL21 | I | Language– II  பொதுதமிழ் -II: தமிழிலக்கியவரலாறு-2/  Hindi-II  French-II | 3 | 6 | 25 | 75 | 100 |
| 23UENGL22 | II | General English – II | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC23 | III | Core – III- Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC24 | Core –IV –Business Law | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE25-1  23UCOPE25-2  23UCOPE25-3 | Elective – II  Business Environment(or)  Fundamentals of Cooperation(or)  Cooperative Development in India | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB26/  23UTAMA26 | IV | Skill Enhancement Course – 2\*  NME-II/  Basic Tamil – II/  Advanced Tamil – II | 2 | 2 | 25 | 75 | 100 |
| 23USECG27 | Skill Enhancement Course – 3  Internet and its Applications  (Common Paper) | 2 | 2 | 25 | 75 | 100 |
| 23UNMSD01 | Language Proficiency for employability: Overview of English Communication\*\* | 2 | - | 25 | 75 | 100 |
|  |  | Total | 25 | 30 |  |  | 800 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | |  |  |  |  |  |
|  |  | SEMESTER – III | |  |  |  |  |  |
| 23UTAML31/  23UHINL31/  23UFREL31 | I | Language – III:  பொதுதமிழ் -III: தமிழக வரலாறும் பண்பாடும்  Hindi-III/  French-III | | 3 | 6 | 25 | 75 | 100 |
| 23UENGL32 | II | General English – III | | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC33 | III | Core –V – Corporate Accounting I | | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC34 | Core – VI - Company Law | | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE35-1  23UCOPE35-2  23UCOPE35-3 | **Elective – III:**  Business Environment(or)  Business Mathematics & Statistics (or)  Cooperative Accounting and Auditing | | 3 | 4 | 25 | 75 | 100 |
| 23UCOPS36 | IV | Skill Enhancement Course – 4:  Stock Market Operations | | 1 | 1 | 25 | 75 | 100 |
| 23UCOPS37 | Skill Enhancement Course – 5:  New Venture Planning & Development | | 2 | 2 | 25 | 75 | 100 |
|  | Environmental Studies | |  | 1 |  |  |  |
|  |  | Total | | 22 | 30 |  |  | 700 |
|  |  | SEMESTER – IV | |  |  |  |  |  |
| 23UTAML41/  23UHINL41/  23UFREL41 | I | Language – IV:  பொதுதமிழ் -IV: தமிழும் அறிவியலும்  Hindi-IV/  French-IV | | 3 | 6 | 25 | 75 | 100 |
| 23UENGL42 | II | General English – IV | | 3 | 6 | 25 | 75 | 100 |
| 23UCOPC43 | III | Core –VII – Corporate Accounting II | | 5 | 5 | 25 | 75 | 100 |
| 23UCOPC44 | Core – VIII - Principles of Marketing | | 5 | 5 | 25 | 75 | 100 |
| 23UCOPE45-1  23UCOPE45-2  23UCOPE45-3 | **Elective – IV:**  Production, Trade and Service Cooperatives Laws (or)  Computer Applications in Business (or)  Spreadsheet for Business | | 3 | 3 | 25 | 75 | 100 |
| 23UCOPS46 | IV | Skill Enhancement Course – 6:  Brand Management | | 2 | 2 | 25 | 75 | 100 |
| 23UCOPS47 | Skill Enhancement Course – 7: Clearing and Forwarding in Export and Import | | 2 | 2 | 25 | 75 | 100 |
| 23UEVSG48 | Environmental Studies | | 2 | 1 | 25 | 75 | 100 |
|  |  | Total | | 25 | 30 |  |  | 800 |
|  |  | SEMESTER –V | |  |  |  |  |  |
| 23UCOPC51 | III | Core – IX - Cost Accounting - | | 4 | 5 | 25 | 75 | 100 |
| 23UCOPC52 | Core – X - Banking Law and Practice | | 4 | 5 | 25 | 75 | 100 |
| 23UCOPC53 | Core – XI - Cooperative Legislations | | 4 | 5 | 25 | 75 | 100 |
| 23UCOPD54 | Core – XII - Project Work with *Viva Voce* | | 4 | 5 | 25 | 75 | 100 |
| 23UCOPE55-1  23UCOPE55-2 |  | | **Elective – V:**  Cooperative Training in Cooperative Institutions (or)  Indirect Taxation | 3 | 4 | 25 | 75 | 100 |
| 23UCOPE56-1  23UCOPE56-2 | **Elective – VI:**  Cooperative Financial Institutions in India (or)  Computer Applications for Cooperatives | 3 | 4 | 25 | 75 | 100 |
| 23UVALG57 | IV | | Value Education | 2 | 2 | 25 | 75 | 100 |
| 23UCOPI58 | Summer Internship ++ | 2 | - | 25 | 75 | 100 |
|  |  | | Total | 26 | 30 |  |  | 800 |
|  |  | | SEMESTER –VI |  |  |  |  |  |
| 23UCOPC61 | III | | Core – XIII: Cooperative Management and Administration | 4 | 6 | 25 | 75 | 100 |
| 23UCOPC62 | Core – XIV: Management Accounting | 4 | 6 | 25 | 75 | 100 |
| 23UCOPC63 | Core – XV: Income Tax Law and Practice | 4 | 6 | 25 | 75 | 100 |
| 23UCOPE64-1  23UCOPE64-2 | **Elective – VII:**  Cooperative Training: Internship in Cooperatives  Cooperative Book-Keeping System | 3 | 5 | 25 | 75 | 100 |
| 23UCOPE65-1  23UCOPE65-2 | **Elective – VIII:**  Entrepreneurship Development(or)  General and Cooperative Audit | 3 | 5 | 25 | 75 | 100 |
| 23UCOPF66 | IV | | Professional Competency Skill:  General awareness for Competitive Examination | 2 | 2 | 25 | 75 | 100 |
| 23UCOPX67 | V | | Extension Activity | 1 | - | 100 |  | 100 |
|  |  | | Total | 21 | 30 |  |  | 700 |
|  |  | | Grand Total | 142 |  |  |  | 4500 |

**List of Non-Major Electives Offered to Other Departments**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Course Code** | **Course Title** | **H/W** | **C** | **CIA** | **ESE** | **Total** |
| I | 23UCOPN16 | History and Development of Cooperation | 2 | 2 | 25 | 75 | 100 |
| II | 23UCOPN26 | Cooperation in Foreign Countries | 2 | 2 | 25 | 75 | 100 |

\* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standard and have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th& 12th Standard and have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

\*\* The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

++Students should complete two weeks of internship before the commencement of V semester.

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course SEC-1 (NME-I) | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-2 (NME-II) | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 13 |
| Part IV | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical, Project & Elective Courses | 22 | 28 |
| Part IV | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | - |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical & Elective Courses | 18 | 28 |
| Part IV | Professional Competency Skill | 2 | 2 |
| Part V | Extension Activity | 1 | - |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| **Part IV** | 4 | 4 | 3 | 6 | 4 | 2 | 23 |
| **Part V** | - | - | - | - | - | 1 | 1 |
| **Total** | 23 | 23 | 22 | 25 | 26 | 21 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components Part IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

**CREDIT DISTRIBUTION FOR U.G. PROGRAMME**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Part** | **Course Details** | **No. of Courses** | **Credit per course** | **Total**  **Credits** |
| **Part I** | Tamil | 4 | 3 | 12 |
| **Part II** | English | 4 | 3 | 12 |
| **Part III** | Core Courses | 15 | 4/5 | 68 |
| Elective Courses: Generic / Discipline Specific  (3 or 2+1 Credits) | 8 | 3 | 24 |
| **Part I, II and III Credits** | | | | 116 |
| **Part IV** | Skill Enhancement Courses / NME / Language Courses | 7 | 1/2 | 15 |
| Professional Competency Skill Course | 1 | 2 | 2 |
| Environmental Science (EVS) | 1 | 2 | 2 |
| Value Education | 1 | 2 | 2 |
| Internship | 1 | 2 | 2 |
| **Part IV Credits** | | | | **23** |
| **Part V** | Extension Activity (NSS / NCC / Physical Education) | 1 | 1 | 1 |
| **Total Credits for the UG Programme** | | | | **140** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Methods of Evaluation** | | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** | | | |
| **Recall (K1)** | Simple definitions, MCQ, Recall steps, Concept definitions | |
| **Understand/Comprehend (K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary or overview | |
| **Application (K3)** | Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain | |
| **Analyze(K4)** | Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge | |
| **Evaluate(K5)** | Longer essay/Evaluation essay, Critique or justify with pros and cons | |
| **Create(K6)** | Check knowledge in specific or off beat situations, Discussion, Debating or Presentations | |

|  |  |
| --- | --- |
| **Programme Outcomes:** | **PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study  **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.  **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.  **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation  **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team  **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.  **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.  **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.  **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.  **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.  **PO 13: Moral and ethical awareness/reasoning**: Ability toembrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstratingthe ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.  **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.  **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn‟, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling. |

|  |  |
| --- | --- |
| **Programme Specific Outcomes:** | **PSO1 – Placement:**  To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.  **PSO 2 - Entrepreneur:**  To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations  **PSO3 – Research and Development:**  Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.  **PSO4 – Contribution to Business World:**  To produce employable, ethical and innovative professionals to sustain in the dynamic business world.  **PSO 5 – Contribution to the Society:**  To contribute to the development of the society by collaborating with stakeholders for mutual benefit |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPC13** | **CORE - I**  **FINANCIAL ACCOUNTING-I** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To understand the basic accounting concepts and standards. |
| LO2: | To know the basis for calculating business profits. |
| LO3: | To familiarize with the accounting treatment of depreciation. |
| LO4: | To learn the methods of calculating profit for single entry system. |
| LO5: | To gain knowledge on the accounting treatment of insurance claims. |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2: | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3: | Analyse the various methods of providing depreciation |
| CO4: | Evaluate the methods of calculation of profit |
| CO5: | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

**Unit I: Hire Purchase and Installment System**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

**Unit II: Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**Unit III: Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -

**Unit IV: Accounting from Incomplete Records**

Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.Bill under rebate – Insolvency of Acceptor – Accommodation.Average Due Date and Account Current.

**Unit V: Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment

|  |
| --- |
| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. |
| 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

**NOTE: Latest Edition of Textbooks May be Used**

|  |  |
| --- | --- |
| **Web Reference:** | |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
| 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPC14** | **CORE - II**  **PRINCIPLES OF MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To understand the basic management concepts and functions |
| LO2: | To know the various techniques of planning and decision making |
| LO3: | To familiarize with the concepts of organisation structure |
| LO4: | To gain knowledge about the various components of staffing |
| LO5: | To enable the students in understanding the control techniques of management |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Demonstrate the importance of principles of management. |
| CO2: | Paraphrase the importance of planning and decision making in an organization. |
| CO3: | Comprehend the concept of various authorizes and responsibilities of an organization. |
| CO4: | Enumerate the various methods of Performance appraisal |
| CO5: | Demonstrate the notion of directing, co-coordination and control in the management. |

**Unit I: Introduction to Management**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,

Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management **-** Duties & Responsibilities.

**Unit II: Planning**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**Unit III: Organizing**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

**Unit IV: Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**Unit V: Directing**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

**Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

|  |
| --- |
| **Recent Trends in Principles of Management** |
| Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. |
| 2. | DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi. |
| 3. | P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida. |
| 4. | L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi. |
| 5. | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai |
| 2. | Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3. | Grifffin, 2022 Management principles and applications, Cengage learning, India. |
| 4. | H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York. |
| 5. | Eccles, R. G. &Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |

|  |  |
| --- | --- |
| **Web Reference:** | |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | **NOTE: Latest Edition of Textbooks May be Used** |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO5** | **2** | 2 | **2** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE15-I** | **ELECTIVE - I**  **THEORY OF COOPERATION** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To enable the students to gain fundamental knowledge on Cooperation |
| LO2: | To enable the students to understand the basic concepts and Principles of Cooperation |
| LO3: | To enable the students to understand the contributions of various Co-operators to the field of Cooperation |
| LO4: | To enable the students to distinguish Cooperation and other forms of business organizations |
| LO5: | To provide knowledge regarding the Strategies for Cooperative Development. |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Familiar with basic concept, values and principles of cooperation |
| CO2: | Understand the different concept of cooperative schools |
| CO3: | Acquire knowledge about other forms of corporate concern |
| CO4: | Learn about the practices of cooperatives in economic system |
| CO5: | Formulate the strategies for cooperative education and training in present condition |

**Unit I: Cooperation**

Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning –Evolution of Cooperative Principles – Rochdale Principles–Reformulation of Cooperative Principles by ICA 1937, 1966–ICA Cooperative

Identify Statement 1995: Definition, Values and Principles.

**Unit II: Cooperative Thoughts**

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

**Unit III: Cooperation and Other Forms of Economic Organisations**

Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-HelpGroupsandCooperatives.

**Unit IV: Cooperative and Other Forms of Economic System**

Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector-Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.

**Unit V: Strategies for Cooperative Development**

Cooperative Extension, Cooperative Education and Training: Need and Importance. ArrangementsforCooperativeEducationandTraininginIndiaatDifferentLevels–ICA-SectoralOrganisation

Faculty member will impart the knowledge on recent trends in Theory of Cooperation to the students and these components will not cover in the examination.

**Recent Trends in Theory of Cooperation**

**Text Books:**

* 1. DubashiP.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
  2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark publishing House, NewDelhi
  3. John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
  4. KrishnaswamiO.R,(1989)FundamentalsofCooperation,S.Chand&Co.,NewDelhi
  5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An Indepth Analysis, Shanma Publications, Coimbatore

**SupplementaryReadings:**

1. Ravichandran,K and Nakkiran,S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.
2. Saradha,V.,(1986) Theory of Cooperation, Himalaya Publishing House, Mumbai
3. Weeraman P.E., (1988) Principles of Cooperation, ICA-ROAP, NewDelhi
4. Co-Operative Movement in India: by G R Madan Mittal Publications; 1STedition (1January2007)
5. Cooperative Strategies-Child Et Al-Oxford UP

**NOTE: Latest Edition of Textbooks May be Used**

**Web Reference:**

1. https://csnetwork.coop/index.php/cooperative-values-and-principles/
2. https://[www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/](http://www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/)
3. https://[www.drishtiias.com/to-the-points/Paper2/self-help-groups-shgs](http://www.drishtiias.com/to-the-points/Paper2/self-help-groups-shgs)
4. https://[www.ahlawatassociates.com/blog/types-of-business-structures-in-](http://www.ahlawatassociates.com/blog/types-of-business-structures-in-)

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme Outcomes Programme SpecificOutcomes** | | | | | | | | | | | | | | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO2** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO3** | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO4** | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 | 2 | 1 | 2 | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 | 2 | **2** | 1 | 2 |

**\*3**–Strong,**2-**Medium,**1**-Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE15-2** | **ELECTIVE - I**  **INDIAN ECONOMIC DEVELOPMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To understand the concepts of Economic growth and development |
| LO2: | To know the features and factors affecting economic development |
| LO3: | To gain understanding about the calculation of national income |
| LO4: | To examine the role of public finance in economic development |
| LO5: | To understand the causes of inflation |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | To understand the concepts of Economic growth and development |
| CO2: | To know the features and factors affecting economic development |
| CO3: | To gain understanding about the calculation of national income |
| CO4: | To examine the role of public finance in economic development |
| CO5: | To understand the causes of inflation |

**Unit I: Economic Development and Growth**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

**Unit II: Economic Development**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

**Unit III: National Income**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

**Unit IV : Public Finance**

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

.**Unit V :Money Supply**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

|  |
| --- |
| **Recent Trends in Indian Economic Development** |
| Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Dutt and Sundaram,2023 Indian Economy, S.Chand, New Delhi |
| 2. | V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai |
| 3. | Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | NitinSinghania, 2023 Indian Economy, McGraw Hill, Noida. |
| 5. | Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | GhatakSubrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2. | SukumoyChakravarthy2023 Development Planning- Indian Experience, OUP,  New Delhi. |
| 3. | Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi. |
| 5. | Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad |
| **Web Reference:** | |
| 1. | <http://www.jstor.org> |
| 2. | <http://www.indiastat.com> |
| 3. | <http://www.epw.in> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 |
| **CO2** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 |
| **CO3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 |
| **CO4** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** |
| **CO5** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE15-3** | **ELECTIVE - I**  **BUSINESS ECONOMICS** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To understand the approaches to economic analysis |
| LO2: | To know the various determinants of demand |
| LO3: | To gain knowledge on concept and features of consumer behaviour |
| LO4: | To learn the laws of variable proportions |
| LO5: | To enable the students to understand the objectives and importance of pricing policy |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the positive and negative approaches in economic analysis |
| CO2: | Understood the factors of demand forecasting |
| CO3: | Know the assumptions and significance of indifference curve |
| CO4: | Outline the internal and external economies of scale |
| CO5: | Relate and apply the various methods of pricing |

**Unit I: Introduction to Economics**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –

Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**Unit II: Demand & Supply Functions**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

**Unit III: Consumer Behaviour**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**Unit IV :Theory of Production**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

**Unit V :Product Pricing**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “KinkedDemand” Curve

|  |
| --- |
| **Recent Trends in Business Economics** |
| Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2. | C.M. Chaudhary, 2023 Business Economics-RBSA Publishers - Jaipur-03. |
| 3. | Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai. |
| 4. | T.P Jain,2023 Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5. | D.M. Mithani, 2023nBusiness Economics, Himalaya Publishing House, Mumbai. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | S.Shankaran, 2023 Business Economics-Margham Publications, Chennai. |
| 2. | P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3. | Peter Mitchelson and Andrew Mann, 2023 Economics for Business-Thomas Nelson Australia |
| 4. | Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai. |
| 5. | Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai. |

|  |  |
| --- | --- |
| **Web Reference:** | |
| 1. | <https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ> |
| 2. | <https://www.icsi.edu/> |
| 3. | <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 | **2** | 2 | 1 | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 | **2** | 2 | 1 | 1 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 | **2** | 1 | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** | **2** | 2 | 2 | **1** | **2** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** | **3** | 1 | 1 | **1** | **2** |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPF17** | **Skill Enhancement Course**  **(Foundation Course) Field Visit to villages/ Cooperatives** | **L** | **T** | **P** | **C** |
| **Semester-I** |  |  | **2** | **2** |

|  |
| --- |
| Learning Objectives |
| To Expose the field realities in the rural areas / grassroots of credit cooperatives through adoption of various extension methodologies Course |

|  |  |
| --- | --- |
| Course Outcomes | |
| After the successful completion of the course, the students will be able to: | |
| CO1: | To Understand the realities of the rural settings |
| CO2: | To Analyse the status and functioning of grassroots level cooperatives |
| CO3: | To Apply suitable extension methods |
| CO4: | To Analyse the socio-economic problems and offer suitable solutions |
| CO5: | To Develop the concern for community and become a socially responsible citizen |

**Course Contents**

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

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

**Evaluation**

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

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

Report and PPT Presentation : 75 Marks

(Field Visit 25, Report 25, PPT Presentation 25)

Viva-Voce : 25 Marks

**Total : 100 Marks**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPC23** | **CORE- III**  **FINANCIAL ACCOUNTING-II** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

|  |  |
| --- | --- |
| **Learning Objectives:** | |
| **LO1:** | Thestudentsareable topreparedifferentkindsofaccountssuch  HigherpurchaseandInstalmentsSystem. |
| **LO2:** | Tounderstandtheallocationof expensesunderdepartmentalaccounts |
| **LO3:** | To gain an understanding about partnership accounts relating toAdmissionandretirement |
| **LO4:** | Provides knowledge to the learners regarding Partnership Accountsrelating  todissolutionof firm |
| **LO5:** | Toknowtherequirements of international accountingstandards |

|  |  |
| --- | --- |
| **Learning Objectives:** | |
| **LO1:** | Thestudentsareable topreparedifferentkindsofaccountssuch  HigherpurchaseandInstalmentsSystem. |
| **LO2:** | Tounderstandtheallocationof expensesunderdepartmentalaccounts |
| **LO3:** | To gain an understanding about partnership accounts relating toAdmissionandretirement |
| **LO4:** | Provides knowledge to the learners regarding Partnership Accounts relating To dissolution of firm |
| **LO5:** | Toknowtherequirements of international accountingstandards |

**Unit I:Hire Purchase and Installment System**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

**Unit II:Branch and Departmental Accounts**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price**.**

**Unit III: Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts - II**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**Unit V:Accounting Standards for financial reporting**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

|  |
| --- |
| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |
| **Note: Question Paper shall cover 20%Theory and 80% Problems.**   |  |  | | --- | --- | | **Text Books:** | | | 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. | | 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. | | 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. | | 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. | | 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. | | 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. | | 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. | | 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.  **NOTE: Latest Edition of Textbooks May be Used** |  |  |  | | --- | --- | | **Web Reference:** | | | 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 1 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | 1 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPC24** | **CORE-IV**  **BUSINESS LAW** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To know the nature and objectives of Mercantile law |
| LO2: | To understand the essentials of valid contract |
| LO3: | To gain knowledge on performance contracts |
| LO4: | To define the concepts of Bailment and pledge |
| LO5: | To understand the essentials of contract of sale |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the Objectives and significance of Mercantile law |
| CO2: | Understand the clauses and exceptions of Indian Contract Act. |
| CO3: | Explain concepts on performance, breach and discharge of contract. |
| CO4: | Outline the contract of indemnity and guarantee |
| CO5: | Explain the various provisions of Sale of Goods Act 1930 |

**Unit I :Introduction**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

**Unit II :Elements of Contract**

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**Unit III: Performance Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract

**Unit IV :Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**Unit V:Sale of Goods Act 1930**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

|  |
| --- |
| **Recent Amendements in Business Law** |
| Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination. |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi. | | 2. | R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi. | | 3. | M C Kuchhal&VivekKuchhal, 2023 Business law, S Chand Publishing, New Delhi | | 4. | M.V. Dhandapani,2023 Business Laws, Sultan Chand and Sons, New Delhi. | | 5. | Shusma Aurora, 2023 Business Law, Taxmann, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | PreethiAgarwal, 2023 Business Law, CA foundation study material, Chennai. | | 2. | Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai. | | 3. | Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi. | | 4. | D.Geet, Business Law 2023 NiraliPrakashan Publication, Pune. | | 5. | M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai. |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | 2. | <http://swcu.libguides.com/buslaw> | | 3. | <http://libguides.slu.edu/businesslaw> | | | |
|  | |  |
|  |  | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE25-1** | **ELECTIVE - II**  **BUSINESS ENVIRONMENT** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| Learning Objectives: | |
| LO1: | To understand the nexus between environment and business. |
| LO2: | To know the Political Environment in which the businesses operate. |
| LO3: | To gain an insight into Social Environment. |
| LO4: | To familiarize the concepts of an Economic Environment. |
| LO5: | To learn the trends in Global Environment. |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the nexus between environment and business. |
| CO2: | Apply the knowledge of Political Environment in which the businesses operate. |
| CO3: | Analyze the various aspects of Social Environment. |
| CO4: | Evaluate the parameters in Economic Environment. |
| CO5: | Create a conducive environment for business to operate globally. |

**Unit I :An Introduction**

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

**Unit II: Political Environment**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

**Unit III:Social and Cultural Environment**

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

**Unit IV :Economic Environment**

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

**Unit V: Technological Environment**

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment

|  |
| --- |
| **Recent Trends in Business Environment** |
| Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination. |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | C. B. Gupta, 2023 Business Environment, Sulthan Chand & Sons, New Delhi | | 2. | Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai | | 3. | Dr. V.C. Sinha, 2023 Business Environment, SBPD Publishing House, UP. | | 4. | Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai | | 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, 2023 Business Environment, Kalyani Publications, New Delhi |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi | | 2. | Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi | | 3. | S. Sankaran, 2023 Business Environment, Margham Publications, Chennai | | 4. | NamithaGopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai | | 5. | Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | [www.mbaofficial.com](http://www.mbaofficial.com/) | | 2. | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | 3. | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE25-2** | **ELECTIVE - II**  **FUNDAMENTALS OF CO-OPERATION** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| **Learning Objectives:** | |
| **LO1:** | To know the meaning, salient features, economic & social benefits of cooperation. |
| **LO2:** | To acquaint the students with the Economic Systems. |
| **LO3:** | Help the students to know about the Cooperative Thoughts. |
| **LO4:** | To understand the principles of cooperation. |
| **LO5:** | To provide knowledge regarding the Analysis of Co-operative Principles. |

|  |  |
| --- | --- |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand the basic concept of cooperation |
| **CO2:** | Successfully assess the strength and weakness of economic system and logic of economic system |
| **CO3:** | Gain the applied knowledge in cooperative Thoughts |
| **CO4:** | Under stand the reason for cooperation Evolution |
| **CO5:** | Acquire knowledge about ICA commission and reason for reformulation by ICA |

**Unit I: Introduction**

Meaning of Cooperation–Definition, Meaning and Salient features of cooperation economic and social benefits of Co-operation.

**Unit II: Economic System**

EconomicSystems:Meanings&Objectives–Capitalism,SocialismandCooperation

**Unit III: Cooperative Thoughts**

Contribution of Robert Owen, Dr. William king and Raiffesisen

**Unit IV: Principles of Co-operation**

Evolution of cooperative principles –Rochdale pioneer’s principles.

**Unit V: Analysis of Cooperative Principles**

Reformulation by ICA Commission in 1937, 1966 and 1995

Faculty member will impart the knowledge on recent trends in Co-operation to thestudentsandthesecomponentswillnotcoverintheexamination.

**Recent Trends in Co-operation**

**Text Books:**

* + 1. KrishnaswamiO.R,1985FundamentalsofCo-operation,S.Chand&Co.NewDelhi
    2. BediR.D,1986TheoryHistory&PracticeofCo-operation,LoyalBookDepot.Meerut.
    3. KrishnaswamiO.RandV.Kulandaiswamy,2000Co-operation–ConceptandTheory, ArudraAcademy.
    4. V.Saradha, 1999TheoryofCo-operation,HimalayaPub.House. Mumbai
    5. T.NHajela,2000 Co-operation Principles,Problemsand Practice, Ane BooksPvt.Ltd.

**Supplementary Readings:**

1. B.Smathur,1999 Co-operation in India, Sahitya Bhawan,.
2. DubashiP.R.1970,PrinciplesandPhilosophyofCo-operation,VAMNICM,Pune
3. JohnWinfredA.andKulandaiswamyV.1986HistoryofCo-operativeThought,RainbowPublications,Coimbatore
4. Ravichandran,KandNakkiran,S,2009Co-operation:TheoryandPractice,AbijitPublications,Delhi.
5. ReportoftheI.C.A.CommissiononCooperativePrinciplesInternationalCo-operative Alliance,1967

**NOTE: Latest Edition of Textbooks May be Used**

**Web Reference:**

1. https://[www.sociologyguide.com/basic-concepts/Cooperation.php](http://www.sociologyguide.com/basic-concepts/Cooperation.php)
2. https://[www.goodreads.com/book/show/54301450-comparative-economic-](http://www.goodreads.com/book/show/54301450-comparative-economic-) systems
3. https://[www.jstor.org/stable/2221015](http://www.jstor.org/stable/2221015)
4. https://cloyne.org/rochdale-principles/
5. https://[www.ica.coop/en/about-us/international-cooperative-alliance](http://www.ica.coop/en/about-us/international-cooperative-alliance)

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme Outcomes**  **Programme Specific Outcomes** | | | | | | | | | | | | | | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 |

**\*3**–Strong,**2-**Medium,**1**-Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPE25-3** | **ELECTIVE - II**  **COOPERATIVE DEVELOPMENT IN INDIA** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| **Learning Objectives:** | |
| **LO1:** | To enable the students to know about the major stages of Co-operative Development in India. |
| **LO2:** | Help the students to know about the Co-operative Development under Five Year Plans. |
| **LO3:** | To enable the students to know about the Co-operative Education & Training. |
| **LO4:** | To know about the growth and performance of Co-operatives in Tamil Nadu and to know about the Govt. schemes &programmes for Co-operative Development |
| **LO5:** | To understand the Challenges before Co-operatives. |

|  |  |
| --- | --- |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Familiar the origin and development cooperative in India |
| **CO2:** | Acquire knowledge about cooperative development under five years plan period |
| **CO3:** | Examine the implication of cooperative education |
| **CO4:** | Cognize the programmes and schemes of the government for cooperative development |
| **CO5:** | Develop the knowledge about new generation cooperatives |

**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, Mehta 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 Tamil Nadu:**

Social and economic significance - 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, Youth and women in co-operatives.

|  |
| --- |
| **Recent Trends in** Cooperatives in India |
| Faculty member will impart the knowledge on recent trends in Cooperative Development in Indiato the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text 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, SahithyaBhavan 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. |
| **Supplementary Readings:** | |
| 1. | Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi. |
| 2. | Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi |
| 3. | Cases in co-operative movement – G.S.Kamat |
| 4. | Role of Government in Promoting Cooperative Development in Asia - Ramesh Chandra Dwivedi - Ramesh Chandra Dwivedi |
| 5. | The Impact of New Generation Cooperatives on Their Communities - United States. Rural Business/Cooperative Service |

|  |
| --- |
| **Web Reference:** |

|  |  |
| --- | --- |
| 1. | <https://www.drishtiias.com/to-the-points/paper3/cooperative-movement-in-india> |
| 2. | asgyan.in/daily-current-affairs/national-cooperative-development-corporation |
| 3. | <https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpnftNfA6> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **23** | **23** | **3** | **33** | **33** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **33** | **22** | 2 | 1 |
| **CO2** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 |
| **CO3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 |
| **CO4** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 |

**\*3**– Strong, **2**- Medium, **1**- Low

**List of Non-Major Electives Offered to Other Departments**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPN16** | **SKILL ENHANCEMENTCOURSE-1**  **(NME –I)**  **History and Development of Cooperation** | **L** | **T** | **P** | **C** |
| **Semester-I** | **2** |  |  | **2** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | | To know the evolution and reformulation of cooperative principles |
| **LO2:** | | To understand the contributions of various Co-operators in Cooperation |
| **LO3:** | | To distinguish Cooperation and other forms of business organisations |
| **LO4:** | | To understand the functions of cooperatives and other economic organisation |
| **LO5:** | | To inculcate the importance of cooperative education and training |
| **Course Outcomes:** | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Understanding the principles and philosophies of Cooperatives | |
| **CO2:** | Analysed the contribution of various cooperators in the field of Cooperation | |
| **CO3:** | Gained knowledge and developed the skills for manage the Cooperative society | |
| **CO4:** | Students are able to differentiate different forms of economic system and Cooperatives | |
| **CO5:** | Learned the system of Cooperative education, training and extension | |

**Unit 1: Cooperation**

Concept – Features – Benefits of Co-operation. Co-operative Principles- ICA Co-operative Identity Statement 1995: Definition, Values and Principles.

**Unit 2: Cooperative Thoughts**

Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought

**Unit 3: Cooperatives and SHGs**

Cooperatives and Public Utility Concerns, Self-Help Groups and Cooperatives

**Unit 4: Cooperative and Other Forms of Economic System**

Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector

**Unit 5: Strategies for Cooperative Development**

Co-operative Extension, Co-operative Education and Training

|  |
| --- |
| **Recent Trends in Cooperation** |
| Faculty member will impart the knowledge on recent Developments in Cooperationto the studentsand these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Krishnaswami O.R.., Fundamentals of Co-operation: S. Chand & Company, Delhi, 1989. |
| 2. | Krishnaswami O.Rr& V. Kulandaisamy, Theory of Co-operation- An in-depth Analysis,: |
| 3. | Shanma Publication, Coimbatore, 1992. |
| 4. | Mathur B,S. Co-operation in India, Sahithya Bhavan Publishers, Agra 1989 |

|  |  |  |
| --- | --- | --- |
| **Supplementary Readings:** | | |
| 1. | | Saradha- Theory of Co-operation |
| 2. | | T.N Hajela- Co-operation Principles, Problems and Practice, 7th Edition, 2010 |
| 3. | | Krishnaswami O.R and Dr.V.Kulandaiswamy- Co-operative – Concept and Theory (Ist Edition, 2000) |
| 4. | | Bedi,R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot,  Meerut,2001 |
| **Web Reference:** | | | |
| 1 | www.ica.coop | | |
| 2 | www.ica-ap.coop | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOPN26** | **SKILL ENHANCEMENTCOURSE-2 (NME-II)**  **COOPERATIVES IN FOREIGN COUNTRIES** | **L** | **T** | **P** | **C** |
| **Semester-II** | **2** |  |  | **2** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | To know the functions and reasons for success of consumer cooperatives in England | |
| **LO2:** | To gain knowledge on performance of Credit cooperatives in Germany | |
| **LO3:** | To be acquainted onFactors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments | |
| **LO4:** | To make aware of the importance of Marketing Cooperative Societies in Canada | |
| **LO5:** | To understand the functions of different type of cooperative societies in foreign countries. | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Understand functions and reasons for success of consumer cooperatives in England |
| **CO2:** | | Know about performance of Credit cooperatives in Germany |
| **CO3:** | | Expose the Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments |
| **CO4:** | | Paraphrase importance of Marketing Cooperative Societies in Canada |
| **CO5:** | | Familiarise the functions of different type of cooperative societies in foreign countries. |

**Unit I: Consumers Co-operatives in England:**

Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Co-operative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.

**Unit II: Credit Co-operatives in Germany:**

Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.

|  |
| --- |
| **Unit III: Dairy Co-operatives in Denmark:**  Background and Development – Constitution and Working-Features – Federations – Factors Contributing for the Success - Recent developments |

**Unit IV: Co-operative Marketing Societies in Canada:**

Origin and Development - Wheat Pools – Purchase Associations – Functions - Features – Causes for Success - Recent developments

**Unit V: Other types of Co-operatives in foreign Countries :**

Origin, development, features and reasons for success of Co-operatives in Japan: Multipurpose Agricultural Co-operatives – Consumer Co-operatives, Workers’ Co-operatives - China: Workers Co-operative, Israel: Credit Co- operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Sweden – Credit Co-operatives – Singapore: Consumer and Service Cooperatives. USA: Agricultural Co-operatives

|  |
| --- |
| **Recent Trends in Overseas Cooperatives** |
| Faculty member will impart the knowledge on recent trends in Cooperatives to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | John Winfred &Kulaindaiswamy, V. (1986) History of Co-operative Thoughts, Rainbow Publications, Coimbatore |
| 2. | Kulkarni, (2000), Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai. |
|  |  |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Bedi R.D, Theory (1996), History and Principles of Co-operation, Loyal Book Depot, Meerut. |
| 2. | HajelaT.N. (2010), Co-operation Principles, Problems and Practice, Konark Publishing House, New Delhi |
| 3. | Mathur B.S. (1999), Co-operation in India, SahithyaBhavan Publishers, Agra. |
| 4. | Memoria C.B, (1973), Co-operation in India and Abroad, KitabMabal, Allahabad |
| . |  |

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **CORE-VI**  **PART: III** | **23UCOPC33**  **CORPORATE ACCOUNTING I** | **CREDIT: 5**  **HOURS: 5/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To understand about the pro-rata allotment **and Underwriting of Shares** | |
| **LO2** | To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures | |
| **LO3** | TolearntheformandcontentsoffinancialstatementsasperScheduleIIIofCompanies Act 2013 | |
| **LO4** | To examine **the various methods of valuation of Goodwill and shares** | |
| **LO5** | To identify the Significance of International financial reporting standard (IFRS) | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Issue of Shares**  Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting ofSharesandDebentures–UnderwritingCommission-TypesofUnderwriting. | **15** |
| II | **Issue & Redemption of Preference Shares & Debentures**  RedemptionofPreferenceShares–ProvisionsofCompaniesAct–CapitalRedemptionReserve–MinimumFreshIssue–Redemptionat **Par,** Premium **and Discount**.  Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | **15** |

|  |  |  |
| --- | --- | --- |
| III | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as PerSchedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | **15** |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods ofValuingGoodwill–AverageProfit–SuperProfit–AnnuityandCapitalisationMethod.  ValuationofShares–NeedforValuationofShares–MethodsofValuationofShares  – Net Assets Method – Yield and Fair Value Methods. | **15** |
| V | **Indian Accounting Standards**  International Financial Reporting Standard (IFRS)–Meaning and its Applicability inIndia-IndianAccountingStandards–Meaning–Objectives–Significance–Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement,IndAS–8AccountingPolicies,ChangesinAccountingEstimateandErrors,IndAS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible AssetsInd AS –103,BusinessCombinationsIndAS110,ConsolidatedFinancialStatement.(**Theory Only**) | **15** |
|  | **TOTAL** | **75** |
| **THEORY 20% & PROBLEMS 80%** | |

|  |  |  |
| --- | --- | --- |
| **Course Outcomes** | | |
| **CO 1** | Prepare and account for various entries to be passed in case of issue, forfeiture and re issue of shares and compute the liability of underwrites | |
| **CO 2** | Asses the accounting treatment of issue and redemption of preference shares and debentures | |
| **CO 3** | Construct Financial Statements applying relevant accounting treatments | |
| **CO 4** | Compute the value of goodwill and shares under different methods and assess its applicability | |
| **CO5** | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | |
| **Textbooks** | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. |
| 2 | R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. |
| 3 | Broman, Corporate Accounting, Taxmann, New Delhi. |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. |
| **Reference Books** | |
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | D.S.Rawat&NozerShroff,Students Guide ToAccounting Standards ,Taxmann, New Delhi |
| 3 | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, MadhyaPradesh |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **33** | **33** | **3** | **32** | **33** | **3** | **3** | **33** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 3 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **CORE-VI**  **PART: III** | **23UCOPC34**  **COMPANY LAW** | **CREDIT: 5**  **HOURS: 5/W** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Contents** | | | **No. of Hours** |
| I | **Introduction to Company law**  Companies Act 2013 – Definition of a Company, CharacteristicsofCompany–LiftingorPiercingtheCorporateVeil–CompanyDistinguishedfromPartnershipandLimitedLiabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | **15** |
| II | **Formation of Company**  Formation of a Company – Promoter –Incorporation Document se-filing–Memorandum of Association–Contents–Alteration  –Legal Effects–Articles of Association-Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities –Share Capital–Kinds–Issue–Alteration–Dividend–Debentures. | | | **15** |
| III | **Meeting**  Meeting and Resolution – Types – Requisites – Voting & Poll –Quorum – Proxy - Resolution – Ordinary & Special - Audit &Auditors–Qualification, Disqualification, Appointment and Removal of an Auditor - | | | **15** |
| IV | **Management & Administration**  Management & Administration – Directors – Legal Position –Board of Directors–Appointment/Removal–Disqualification   * Director Identification Number – Directorships – Powers –Duties–Board Committees–Related Party Transactions–Contract by One Person Company – Insider Trading- Managing Director–Manager–Secretarial Audit–Administrative Aspects and Winding Up – National Company Law Tribunal(NCLT)–National Company Law Appellate Tribunal(NCLAT) , Special Courts. | | | **15** |
| V | **Winding up**  Meaning–Modes–Compulsory Winding Up–Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | **15** |
|  | **TOTAL** | | | **75** |
| **Course Outcomes** | | | | |
| **CO1** | | | Understand the classification of companies under the act | |
| **CO2** | | | Examine the contents of the Memorandum of Association & Articles of Association | |
| **CO3** | | | Know the qualification and disqualification of Auditors | |
| **CO4** | | | Understand the workings of National Company Law Appellate Tribunal(NCLAT) | |
| **CO5** | | | Analyse the modes of winding up | |
| **Textbooks** | | | | |
| 1 | | | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | |
| 2 | | | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | |
| 3 | | | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | |
| 4 | | | Shusma Aurora, Business Law,Taxmann, New Delhi | |
| 5 | | | M.C.Kuchal, Business Law, VikasPublication, Noida | |
| **Reference Books** | | | | |
| 1 | | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | |
| 2 | | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | |
| 3 | | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | |
| 4 | | S.D.Geet, Business Law Nirali Prakashan Publication, Pune | | |
| 5 | | PreethiAgarwal, Business Law, CA foundation study material | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | |
| **Web Resources** | | | | |
| 1 | | <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html> | | |
| 2 | | <https://vakilsearch.com/blog/explain-procedure-formation-company/> | | |
| 3 | | <https://www.investopedia.com/terms/w/windingup.asp> | | |

**MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

**3 - Strong, 2- Medium, 1- Low-**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **Elective III**  **PART: III** | **23UCOPE35-1**  **BUSINESS ENVIRONMENT** | **CREDIT: 3**  **HOURS: 4/W** |

|  |  |
| --- | --- |
| **Learning Objectives** | |
| **LO1** | To understand the nexus between environment and business. |
| **LO2** | To know the Political Environment in which the businesses operate. |
| **LO3** | To gain an insight into Social and Cultural Environment. |
| **LO4** | To familiarize the concepts of an Economic Environment. |
| **LO5** | To learn the trends in Global Environment / Technological Environment |

**Prerequisites: Should have studied Commerce in XII Std**

|  |  |  |
| --- | --- | --- |
| **Unit** | **Contents** | **No. of Hours** |
| I | **An Introduction**  The Concept of Business Environment-Its Nature and Significance  –Elements of Environment-Brief Overview of Political–Cultural  –Legal–Economic and Social Environments and their Impact on Business and Strategic Decisions. | **12** |
| II | **Political Environment**  Political Environment–Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | **12** |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage -Social Groups -Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | **12** |
| IV | **Economic Environment**  Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business –Macro Economic Parameters like GDP -Growth Rate of Population  –Urbanization-Fiscal Deficit–Plan Investment–Per Capita Income and their Impact on Business Decisions. | **12** |
| V | **Technological Environment**  Technological Environment–Concept-Meaning-Features of Technology-Sources of Technology Dynamics-Transfer of Technology-Impact of Technology on Business-Status of Technology in India- Determinants of Technological Environment. | **12** |
|  | **TOTAL** | **60** |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Remember the nexus between environment and business. |
| **CO2** | Apply the knowledge of Political Environment in which the businesses operate. |
| **CO3** | Analyze the various aspects of Social and Cultural Environment. |
| **CO4** | Evaluate the parameters in Economic Environment. |
| **CO5** | Create a conducive Technological Environment for business to operate globally. |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House,Mumbai |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai |
| 5. | Rosy Joshi, Sangam Kapoor & PriyaMahajan, Business Environment, Kalyani  Publications, New Delhi |
| **Reference Books** | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai |
| 4. | Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,F T Prentice Hall, New Jersey |
| **NOTE: Latest Edition of Textbooks May be Used** | |

|  |
| --- |
| **Web Resources** |
| [www.mbaofficial.com](http://www.mbaofficial.com/) |
| [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com/) |
| [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk/) |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  ELECTIVE : III  PART: III | **23UCOPE35-2**  **BUSINESS MATHEMATICS & STATISTICS** | **CREDIT: 3**  **HOURS: 4/W** |

# SECOND YEAR – SEMESTER – III

**ELECTIVE III –BUSINESS MATHEMATICS & STATISTICS**

|  |  |  |  |
| --- | --- | --- | --- |
| Learning Objectives | | | |
| LO1 | To impart knowledge on the basics of ratio, proportion, indices and proportions | | |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | |
| LO3 | To familiarise with the measures of central tendency | | |
| LO4 | To conceptualise with correlation co-efficient | | |
| LO5 | To gain knowledge on time series analysis | | |
| Prerequisite: Should have studied Commerce in XII Std | | | |
| **UNIT** | | **Contents** | **No. of Hours** |
| I | | Ratio  Ratio, Proportion and Variations, Indices and Logarithms. | 12 |
| II | | Interest and Annuity  Banker’s Discount – Simple and Compound Interest -Arithmetic, Geometric and Harmonic Progressions.  Annuity - Meaning - Types of Annuity Applications. | 12 |
| III | | Business Statistics Measures of Central Tendency  ArithmeticMean,GeometricMean-HarmonicMean-ModeandMedian –Quartiles–Deciles -Percentiles.MeasuresofVariation  –Range-QuartileDeviationandMeanDeviation-VarianceandStandard Deviation & Co-efficient. | 12 |

|  |  |  |
| --- | --- | --- |
| IV | Correlation and Regression  Correlation - Karl Pearson’s Coefficient of Correlation –Spearman’s Rank Correlation – Regression Lines andCoefficients. | 12 |
| V | Time Series Analysis and Index Numbers  Time Series Analysis : Secular Trend – Seasonal Variation –Cyclical variations - Index Numbers – Aggregative and RelativeIndex – Chain and Fixed Index –Wholesale Index – Cost of Living Index. | 12 |
|  | **TOTAL** | 60 |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| CO1 | Learn the basics of ratio, proportion, indices and logarithm |
| CO2 | Familiarise with calculations of simple and compound interest and arithmetic,geometric and harmonic progressions. |
| CO3 | Determine the various measures of central tendency |
| CO4 | Calculate the correlation and regression co-efficient. |
| CO5 | Assess problems on time series analysis |
| Textbooks | |
| 1 | Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishinghouse, Chennai |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill  education, Noida |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics,NiraliPrakashan Publishing, Pune |
| 4 | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal,  Agra |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai |
| Reference Books | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA,Andover |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New  Delhi |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher,New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |

|  |  |
| --- | --- |
| 1 | <https://www.britannica.com/biography/Henry-Briggs> |
| 2 | <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/> |
| 3 | <https://www.expressanalytics.com/blog/time-series-analysis/> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  ELECTIVE: III  PART: III | **23UCOPC35-3**  **COOPERATIVE ACCOUNTING AND AUDITING** | **CREDIT: 3**  **HOURS: 4/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To understand the basic fundamentals and principles of Audit. | |
| **LO2** | To impart knowledge about the verification and valuation of Assets andLiabilities. | |
| **LO3** | To provide knowledge about the appointment and removal of Auditors. | |
| **LO4** | Enable to know about the Cooperative Audit. | |
| **LO5** | To know about the Audit Programme for Selected Societies and Preparation ofFinal Audit Memorandum and its enclosures. | |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Principles of Audit: General Principles -Audit - Its Origin - Definition -Objects - Advantages. Nature and Scope of Audit-Various kinds ofAudit-Rights,DutiesandResponsibilitiesofAuditor-Commencement of Audit Programme - Routine Checking of Vouchinganditsmeaning-VouchingofCashTransaction–ImportanceofRoutine Checking. | 12 |
| II | VerificationandValuationofAssetsandLiabilities:MeaningofVerification - Mode of Valuation of various Assets and Liabilities -Depreciation–Definition–Objects,Methods,AuditorsDuty–Reserve: Meaning - Definition – Various Reserves – Audit of FinalAccounts : Profits and Loss Account Balance Sheet. | 12 |
| III | AppointmentandRemovalofAuditors:CompanyAudit-AppointmentandRemovalofAuditors-RightsandDutiesofCompanyAuditors-Liabilities–AuditofShareCapitalandShareTransfer. | 12 |

|  |  |  |
| --- | --- | --- |
| IV | CooperativeAudit:Definition,Nature,Scope,objectivesandAdvantages-VariousKindsofAuditDifferentiateCommercialandCooperative Audit- Internal Check and Internal Audit - Rights, Dutiesand Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision-Commencement of Audit: Audit Programme -Mechanical and Administrative Audit – Methods. | 12 |
| V | Audit Programme for Selected Societies : Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores,HousingSociety,MilkSupplySociety,IndustrialCooperative,Classification on the Reserve Bank of India Standard -Preparation ofFinal Audit Memorandum and Its Enclosures. | 12 |
|  | **Total** | **60** |
| **Course Outcomes** | | |
| **CO1** | Gain in-depth knowledge about Fundamental concepts of Audit, vouching andinternal check | |
| **CO2** | Acquire the knowledge about the Verification and Valuation of cooperativefinancial statement | |
| **CO3** | Familiarize the procedure of appointment and removal of Company auditor | |
| **CO4** | Cognize the structure of cooperative audit set up and audit programme | |
| **CO5** | Understand the audit programme for various types of cooperatives | |
| **Textbooks** | | |
| 1. | B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd,  2003. | |
| 2. | D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt.  Ltd,1998 | |
| 3. | B.N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hand Book Of Practical  Auditing, S.Chand And Company Ltd, 2000. | |
| 4. | Krishnaswami O.R. Principles of Cooperative Audit, Oxford and IBH Pub. Co, New  Delhi. | |
| 5. | Saxena, R.G. Principles and Practice of Auditing, Himalaya Publishing House. | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1. | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Y.K.%2BRao&search-alias=stripbooks)– Mittalpublication |
| 2. | Cooperative Audit and Control-[Gavin W. T. Scott](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor%3A%22Gavin%2BW.%2BT.%2BScott%22)- International Labour Office |
| 3. | Cooperative Auditing- [M. Karthikeyan](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=M.%2BKarthikeyan&search-alias=stripbooks)- Discovery Publishing Pvt.Ltd |
| 4. | Samiuddin, MahfoozurRahman and HifzurRehman. Cooperative Accounting and  Auditing, Himalaya Publishing House, New Delhi |
| 5. | KameswaraRao, Y. Principles and Practice of Cooperative Audit, Sri Meheresh  Publications, Hyderabad. |
| **Web Resources** | |
| 1. | [https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-](https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf)  [audit%2010062017.pdf](https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf) |
| 2. | <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf> |
| 3. | <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf> |
| 4. | <https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf> |
| 5. | [https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-](https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf)  [Audit-Toolkit.pdf](https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf) |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **SEC: IV**  **PART: IV** | **23UCOPS36:**  **STOCK MARKET OPERATIONS** | **CREDIT: 1**  **HOURS: 1/W** |

**Learning Objectives:**

LO1: To acquaint students with knowledge of Securities Market

LO2: To enable the students to understand the knowledge of Practice Trading on Stock Market

LO3: To impart the students to understand the legal frame work of securities Market

LO4: To enables the students to have depth knowledge in different segment of stock exchange

LO5: To understand the role of Demat Trading

**Course Outcomes:**

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

CO1: Explain the basic concept of Securities Market

CO2: Practice Trading on Stock Market

CO3: Analyse the legal Frame work of Securities Market

CO4: Explain different segment of Stock Exchange

CO5: Perform Demat Trading

**Unit I: Introduction**

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

**Unit II: Primary Market**

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

**Unit III: Secondary Market**

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

**Unit IV: Regulatory Framework**

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

**Unit V: Demat Trading**

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

**Practical Exercises:**

**The learners are required to:**

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.

2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.

3. Expose themselves to trading screen of National Stock Exchange

(www.nseindia.com) and demonstrate

a) Procedure of placing buying /selling order.

b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).

4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

**Recent Trends in Stock Market**

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

**Text Books:**

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House.New Delhi

2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.

3. Dalton, J. M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.

4. Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.

2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi.

3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance.,New Delhi

4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **SEC: V**  **PART: IV** | **23UCOPS37:**  **NEW VENTURE PLANNING & DEVELOPMENT** | **CREDIT: 2**  **HOURS: 2/W** |

**Learning Objectives:**

LO1: To acquaint students with knowledge of Setting up a new Business

LO2: To enable the students to understand the legal challenges in setting up Business

LO3: To impart the students to search for entrepreneurial capital

LO4: To enables the students to have depth knowledge in marketing aspects of new ventures

LO5: To understand the role Business Plan Preparation for New Ventures

**Course Outcomes:**

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

CO1: Generate a business idea using different techniques and describe sources of innovative ideas

CO2: Evaluate advantages of acquiring an ongoing venture with a case study;

CO3: Present a comparative analysis of various government schemes which are suitable for the business idea;

CO4: Develop a marketing plan for a business idea;

CO5: Prepare and present a well-conceived Business Plan

**Unit I: Starting New Ventures**

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

**Unit II: Legal Challenges in Setting up Business**

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

**Unit III: Search for Entrepreneurial Capital**

The Entrepreneur’s Search for Capital. The Venture Capital Market. Criteria for evaluating New- Venture Proposals. Evaluating the Venture Capitalist.

Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

**Unit IV: Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

**Unit V: Business Plan Preparation for New Ventures**

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

**Practical Exercises:**

**The learners are required to:**

1. Generate a business idea using different techniques and describe sources of

innovative ideas.

2. Evaluate advantages of acquiring an ongoing venture with a case study.

3. Develop a marketing plan for the business idea (developed in exercise 1).

4. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development

Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

**Text Books:**

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning

2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.

3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning

4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge,USA

**Supplementary Readings:**

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture,Kogan Page Ltd,Great Brittan

2. David Butler 2006 Enterprise Planning and Development Routledge USA

3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup,Routledge USA

4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low **s**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: IV**  **CORE-VII**  **PART: III** | **23UCOPC43**  **CORPORATE ACCOUNTING - II** | **CREDIT: 5**  **HOURS: 5/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To know the types of Amalgamation, Internal and external Reconstruction | |
| **LO2** | To know Final statements of banking companies | |
| LO3 | To understand the accounting treatment of Insurance company accounts | |
| **LO4** | To understand the procedure for preparation of consolidated Balance sheet | |
| **LO5** | To have an insight on modes of winding up of a company | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Amalgamation, Internal & External Reconstruction**  Amalgamation–**Meaning**-Purchase Consideration-Lumpsum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation-**The Pooling of Interest Method-The Purchase Method**(Excluding Inter-Company Holdings).  **Internal & External Reconstruction**  **Internal Reconstruction – Conversion of Stock – Increaseand Decrease of Capital – Reserve Liability** - **AccountingTreatment of External Reconstruction** | **15** |
| II | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions)  -Non-Performing Assets-Rebate on Bills Discounted-Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | **15** |

|  |  |  |
| --- | --- | --- |
| III | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation ofFinalAccountsofInsuranceCompanies–AccountsofLifeInsurance Business –Accounts of GeneralInsurance Companies  -New Format. | **15** |
| IV | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | **15** |
| V | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement ofAffairs and Statement of Deficiency **or Surplus (List H)** OrderofPayment–LiquidatorsRemuneration-Liquidator’sFinalStatement of Accounts. | **15** |
|  | **TOTAL** | **75** |
| **THEORY 20% & PROBLEMS 80%** | | |
| **Course Outcomes** | | |
| **CO1** | Understand the accounting treatment of amalgamation, Internal and externalreconstruction | |
| **CO2** | Construct Profit and Loss account and Balance Sheet of Banking Companiesin accordance in the prescribed format. | |
| **CO3** | Synthesize and prepare final accounts of Insurance companies in theprescribed format | |
| **CO4** | Give the consolidated accounts of holding companies | |
| **CO5** | Preparation ofliquidator’s final statement of account | |
| **Textbooks** | | |

|  |  |
| --- | --- |
| 1 | S.P.JainandK.LNarang. Advanced Accountancy, Kalyani Publishers, NewDelhi. |
| 2 | Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II,Himalaya Publishing House, Mumbai. |
| 3 | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. |
| 4 | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, NewDelhi. |
| 5 | T.S.ReddyandA.Murthy,CorporateAccountingII,MarghamPublishers,Chennai |
| **Reference Books** | |
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi |
| 3 | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishinghouse, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) |
| 2 | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> |
| 3 | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: IV**  **CORE-VIII**  **PART: III** | **23UCOPC44**  **PRINCIPLES OF MARKETING** | **CREDIT: 5**  **HOURS: 5/W** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| **LO1** | | To know the concept and functions of marketing | |
| **LO2** | | To understand the importance of market segmentation | |
| **LO3** | | To examine the stages of new product development | |
| **LO4** | | To gain knowledge on the various advertising medias | |
| **LO5** | | To analyse the global market environment | |
| **Prerequisite: Should have studied Commerce in XIIStd** | | | |
| **Unit** | **Contents** | | **No. of Hours** |
| I | **Introduction to Marketing**  Meaning–DefinitionandFunctionsofMarketing–EvolutionofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing-Classification of Markets-Niche Marketing. | | **15** |

|  |  |  |
| --- | --- | --- |
| II | **Market Segmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to Consumer Behaviour– on sumer Buying Decision Process and Post Purchase Behaviour –– Motives. Freud’s Theory of Motivation. | **15** |
| III | **Product &Price**  MarketingMix––anoverviewof4P’sofMarketingMix–Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies- Objectives–Factors Influencing Pricing– Kinds of Pricing. | **15** |
| IV | **Promotions and Distributions**  Elementsofpromotion–Advertising–0bjectives-Kinds of Advertising Media-Traditional vs Digital Media-Sales Promotion–types  Of salespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistributionforConsumerGoods-ChannelMembers– Channels of Distribution for Industrial Goods. | **15** |
| V | **Competitive Analysis and Strategies**  Global Market Environment–Social Responsibility and Marketing Ethics-Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | **15** |
|  | **TOTAL** | **75** |
| **CO** | **Course Outcomes** | |
| **CO1** | Develop an understanding on the role and importance of marketing | |
| **CO2** | Applythe4p’s of marketing in their venture | |
| **CO3**   |  |  | | --- | --- | | **CO4** | Use the different Channels of distribution of industrial goods | | **CO5** | Understand the concept of E-marketing and E-Tailing | | **Textbooks** | | | 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi | | 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi | | **ReferenceBooks** | | | 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdehi | | 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. | | 3 | Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent | | 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company | | 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublshing, India | | **NOTE:LatestEditionofTextbooksMaybeUsed** | | | **Web Resources** | | | 1 | <https://www.aha.io/roadmapping/guide/marketing/introduction> | | 2 | <https://www.investopedia.com/terms/m/marketsegmentation.asp> | | 3 | <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/> | | Identify the factors determining pricing | |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

# SECOND YEAR – SEMESTER – IV

**ELECTIVE IV –PRODUCTION, TRADE AND SERVICE COOPERATIVES LAWS**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| 23UCOPE45-1 | 3 |  |  |  | 3 | 3 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the nature and functions of non-credit cooperatives in India | | | | | | | | | |
| **LO2** | To impart knowledge about the constitution, structure and functions of non-creditcooperatives | | | | | | | | | |
| **LO3** | To provide knowledge about the funds management of Production, Trade andService Cooperatives | | | | | | | | | |
| **LO4** | Enable to know about the practical problems faced by the non-credit cooperatives | | | | | | | | | |
| **LO5** | To know about the management and administration of non-credit cooperatives | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of**  **Hours** |
| I | ProductionCooperatives:Types–Significance-Structure–CooperativeProcessing–NeedandImportance-Workingandfunctions. Dairy Cooperatives: Operation Flood Schemes- Importanceof Dairy Industry – ANAND pattern – Latest Trends | | | | | | | | | 9 |
| II | Marketing Cooperatives: Importance, Structure, Functions, Progress,Problems of Primary Agricultural Producers Cooperative MarketingSociety,TamilNaduStateAgriculturalCooperativeMarketingFederation (TANFED), National Agricultural Cooperative MarketingFederation (NAFED), Linking of Credit with Marketing. | | | | | | | | | 9 |
| III | Consumer Cooperatives: Need and Importance – Structure – WorkingofPrimaryConsumerCooperativeStore,DistrictCooperativeWholesale stores, State Cooperative Consumers Federation – SuperMarkets | | | | | | | | | 9 |
| IV | IndustrialCooperatives:Objectives-importance-Types–Smallscaleindustrialcooperatives-Constitution,working-ProblemsandProspects | | | | | | | | | 9 |

|  |  |  |
| --- | --- | --- |
|  | ofCooperativeSugarFactories–CooperativeSpinningMills–Cooperative Tea Factories |  |
| V | ServiceCooperatives:LabourCooperatives–SheepBreedingCooperativeSocieties–CooperativeHospitals–TransportationCooperatives – Cooperative Colleges and Lift Irrigation societies. | 9 |
|  | **Total** | **45** |
| **Course Outcomes** | | |
| **CO1** | Gain in-depth knowledge about functions of non-credit cooperatives | |
| **CO2** | Acquire the knowledge about the constitution, structure, functions, uses of non-credit cooperatives | |
| **CO3** | Familiarize the procedure of funds management and utilization by production,trade and service cooperatives | |
| **CO4** | Cognize the practical problems faced by the non-credit cooperatives | |
| **CO5** | Understand the management and administration of non-credit cooperatives | |
| **Textbooks** | | |
| 1. | B.S.Mathur, Cooperation in India, SathiyaBhavan, Agra 2010. | |
| 2. | B.S. Mathur, Cooperative Marketing in India, PitaliyaPustakBhandar, Jaipur,  2010 | |
| 3 | T.N. Hajela, Principles, Problems and Practice of Cooperation, Konark Publishing  House, New Delhi, 2020 | |
| 4 | R.D. Bedi, Theory, History and Practice of Cooperation, International Publishing House,  Meerut, 1981 | |
| 5. | K.A., Abdul Kudus, and A K ZahirHussain, ,Non – Credit Cooperatives, Limra  Publications, Chennai 2017 | |
| **Reference Books** | | |
| 6. | Singh L P, Cooperative Marketing in India and Abroad, Himalaya Publishing House, Mumbai, 2001 | |
| 7. | Shanmugasundaram S, |weavers Cooperatives, Rainbow publications, Coimbatore  1987 | |
| 8. | Rayudu C S, Industrial Cooperatives, Northern Book Centre, New Delhi 1992 | |
| 9. | Matur B L, Rural development and Cooperation RBSA publications, New Delhi 2000 | |

|  |  |
| --- | --- |
|  | Acharaya S S, Agricultural Marketing in India, Oxford & IBH publishing, New  Delhi, 2019 |
| **Web Resources** | |
| 6. | [https://www.nddb.coop/links/dairycoop](http://www.nddb.coop/links/dairycoop) |
| 7. | https://tanfed.tn.gov.in/ |
| 8. | https://indiaagronet.com/indiaagronet/Agri\_marketing/contents/co-operating\_mktg\_.htm |
| 9. | [https://www.tn.gov.in/rti/proactive/cfcp/manual\_cfcp\_rcs.pdf](http://www.tn.gov.in/rti/proactive/cfcp/manual_cfcp_rcs.pdf) |
| 10. | [https://www.india.gov.in/website-tamil-nadu-cooperative-marketing-federation-limited](http://www.india.gov.in/website-tamil-nadu-cooperative-marketing-federation-limited) |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

# SECOND YEAR – SEMESTER – IV

**ELECTIVE IV – COMPUTER APPLICATIONS IN BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UCOPE45-2** | | **1** |  | **2** |  | **3** | **3** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Toapplyvariousterminologiesusedintheoperationofcomputersystemsinabusiness environment. | | | | | | | | | | |
| **LO2** | To Understand the basic concepts of a word processing package | | | | | | | | | | |
| **LO3** | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | | | |
| **LO4** | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | | | |
| **LO5** | Togenerateelectronicmailforcommunicatinginanautomatedofficeforbusinessenvironment. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **Word Processing**  Introduction to Word Processing, Word Processing Concepts, Use ofTemplates, and Working with Word Document: Editing Text, Find andReplaceText,Formatting,SpellCheck,Autocorrect,AutoText-Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and PageFormatting, Header and Footer. | | | | | | | | | **9** | |
| II | **Mail Merge**  Tables - Inserting, Filling and Formatting a Table - Inserting Picturesand Video - Mail Merge Including Linking with Database - PrintingDocuments, Creating Business Documents. | | | | | | | | | **9** | |
| III | **Preparing Presentations**  BasicsofPresentations:Slides,Fonts,Drawing,Editing,Inserting,Tables,Images,texts,Symbols. Media–Design–Transition–Animation - Slideshow. Creating Business Presentations. | | | | | | | | | **9** | |
| IV | **Spreadsheet and its Business Applications**  Spreadsheet:Concepts,ManagingWorksheets-Formatting,Entering | | | | | | | | | **9** | |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Data,Editing,andPrintinga Worksheet-HandlingOperatorsinFormula, Project Involving Multiple Spreadsheets, Organizing ChartsandGraphs.Mathematical,Statistical,Financial,Logical,DateandTime, Lookup and Reference, Database, and Text Functions. |  | |
| V | **Creating Business Spreadsheet**  Creating Spreadsheet in the Area of: Loan and Lease Statement, RatioAnalysis,PayrollStatements, CapitalBudgeting,DepreciationAccounting, Graphical Representation of Data, Frequency Distributionand its Statistical Parameters, Correlation and Regression. | **9** | |
|  | **TOTAL** | **45** | |
| **THEORY 20% & PROBLEMS 80%** | | | |
| **Course Outcomes** | | |  |
| **CO1** | Recall various techniques of working in MS-WORD. | | |
| **CO2** | Prepare appropriate business document. | | |
| **CO3** | Create - Presentation for Seminars and Lecture. | | |
| **CO4** | Understanding various tools used in MS-EXCEL. | | |
| **CO5** | Apply Excel tools in various business areas of Finance, HR, Statistics. | | |
| **Textbooks** | | | |
| 1 | [R Parameswaran](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor%3A%22R%2BParameswaran%22), Computer Application in Business - S. Chand Publishing, UP. | | |
| 2 | Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPDPublications, UP. | | |
| 3 | [MansiBansal](https://www.mahavirlawhouse.com/books/authors/mansi-bansal), [Sushil Kumar Sharma](https://www.mahavirlawhouse.com/books/authors/sushil-kumar-sharma), Computer Application In Business [,](https://www.mahavirlawhouse.com/books/publishers/taxmann-publications-pvt-ltd)Mumbai,Maharashtra. | | |
| 4 | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida. | | |
| 5 | RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot(Publishers) New Delhi. | | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1 | Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, TataMcGraw Hill, Noida. |
| 3 | Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, CharulathaPublications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications,Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.youtube.com/watch?v=Nv_Nnw01FaU> |
| 2 | [https://www.udemy.com/course/office-automation-certificate-course/](http://www.udemy.com/course/office-automation-certificate-course/) |
| 3 | https://guides.lib.umich.edu/ld.php?content\_id=11412285 |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

**Strong - 3 Medium – 2 Low – 1**

# SECOND YEAR – SEMESTER – IV

**ELECTIVE IV –SPREADSHEET FOR BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject**  **Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPE45-3 | | 1 | - | 2 |  | 3 | 3 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To introduce students to Excel as an important tool in business applications | | | | | | | | | | |
| **LO2** | To familiarize them with the features and functions of a spread sheet. | | | | | | | | | | |
| **LO3** | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | | | |
| **LO4** | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | | | |
| **LO5** | To develop various applications using MS-Excel. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Spreadsheets-Workbook-CellReferencing,CellAddressing,FileMenu; Home Menu, Conditional Formatting, Formatting as a Table, CellStyles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and PivotTables, Smart Arts, Charts;Page Layout, Review and View Menus;ConvertingTexttoColumns,RemovingDuplicates,DataValidation,Grouping and Ungrouping. | | | | | | | | | **9** | |
| II | **Financial, Logical and Text Functions Financial Functions** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE)-PresentValue,NetPresentValue,FutureValue(PV,NPV,FV)-InternalRateofReturn(IRR,MIRR);LogicalFunctions:AND,  OR,NOT,IF,TRUE;TextFunctions:UPPER,LOWER,LEFT,RIGHT,  TRIM, T,TEXT, LEN,DOLLAR, EXACT;Practical ExercisesBased onFinancial, Logical and Text Functions. | | | | | | | | | **9** | |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | | **9** | |

|  |  |  |  |
| --- | --- | --- | --- |
| IV | **Reference**  Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time,TimeValue,Workday,Weekday,Year.LookupandReferenceFunctions:Hlookup,Vlookup,Transpose,GetpivotData,Hyperlink-PracticalExercisesBasedonStatistical,Date&Time,LookupandReference Functions. | | **9** |
| V | **Projects and Applications**  RatioAnalysis,CashFlowStatement,PayrollProcessing,Marketing,Sales and Advertising Data Analytics, Social Media Marketing Analysis,BasicApplicationswithMacrosandVBAs;TrendingBusinessApplications Using MS Excel. | | **9** |
|  | **TOTAL** | | **45** |
| **THEORY 20% & PROBLEMS 80%** | | | |
| **Course Outcomes** | | | |
| **CO1** | | Develop And Apply Fundamental Spread Sheet Skills. | |
| **CO2** | | Understanding Various Tools Used In Ms-Excel. | |
| **CO3** | | Knowledge On Various Statistical Tests In Ms-Excel. | |
| **CO4** | | DemonstrateProficiencyInUsingComplexSpreadSheetToolsSuchAsFormulasAnd Functions. | |
| **CO5** | | Develop Trending Application Using MS-Excel | |
| **Textbooks** | | | |
| 1 | | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | |
| 2 | | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing,Bangalore. | |
| 3 | | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, PrenticeHall, New Jersey, USA. | |
| 4 | | Greg Harvey, Excel 2016 for Dummies, Chennai. | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications,  Chennai. |
| 2 | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. |
| 3 | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. |
| 4 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata  McGrawHill, Noida. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://www.freebookkeepingaccounting.com/using-excel-in-accounts](http://www.freebookkeepingaccounting.com/using-excel-in-accounts) |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-  finance |
| 3 | [https://www.youtube.com/watch?v=Nv\_Nnw01FaU](http://www.youtube.com/watch?v=Nv_Nnw01FaU) |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**Strong - 3 Medium – 2 Low – 1**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: IV**  **SEC: VI**  **PART: III** | **23UCOPS46: BRAND MANAGEMENT** | **CREDIT: 2**  **HOURS: 2/W** |

|  |  |
| --- | --- |
| **Learning Objectives:** | |
| **LO1:** | To familiarize the basic knowledge on branding |
| **LO2:** | To understand brand positioning. |
| **LO3:** | To gain knowledge on brand extension |
| **LO4:** | To understand the elements of brand equity. |
| **LO5:** | To know the position of retail branding. |

|  |  |
| --- | --- |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Explain the concept of branding |
| **CO2:** | Discuss the brand positioning and identify brands |
| **CO3:** | Explain the elements of brand extension. |
| **CO4:** | Summarizethe impact of celebrity brand |
| **CO5:** | Discuss the determinants of successful brand management |

**Unit I: Branding**

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

**Unit II: Brand Positioning**

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building.

Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

**Unit III: Brand Extension**

|  |
| --- |
| Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions. |

**Unit IV: Brand Equity**

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

**Unit V: Brand Management**

Strategic brand management- Successful brand development-effective brand management.

**Retail Branding**: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai |
| 2. | Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai |
| 3. | Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand & Company New Delhi. |
| 4 | Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications |
| 2. | Kotler, P., and Armstrong. 2016. Principles of Marketing,Persons Education. New York |
| 3. | Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai |
| 4. | Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune. |
| 5. | Kotler, P., Lane, K., and Keller. 2017. Marketing Management,Pearson Education, New York |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |
| --- | --- | --- |
| **SEMESTER: IV**  **SEC: VII**  **PART: III** | **23UCOPS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT** | **CREDIT: 2**  **HOURS: 2/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | To educate the students how the clearing and forwarding agents acted in Ports | |
| **LO2:** | To gain knowledge how the export documents are prepared by the exporter and theses documents are handled by the shipping and forwarding agents | |
| **LO3:** | To acquire knowledge in import documentation | |
| **LO4:** | To know the how the frights are charged by the shipping and forwarding agents | |
| **LO5:** | To understand the Risk in Export and Import | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Explain the role of clearing agents in ports |
| **CO2:** | | Discuss the export procedure and documentation |
| **CO3:** | | Explain the import documentation procedure |
| **CO4:** | | Equip Freight forwarding services |
| **CO5:** | | Discuss the determinants of Risk Management |

**Unit I: Introduction**

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding

**Unit II: Export Procedure Documentation**

|  |
| --- |
| Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -.GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification - Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports    **Unit III: Import Procedure Documentation**  Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import |

**Unit IV: Fright forwarding and Transportation**

Fright forwarding services in import and export – Mode of Transport- Air,Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

**Unit V: Risk Management**

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

|  |
| --- |
| **Recent Trends in Clearing and Forwardin in Export and Import** |
| Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai |
| 2. | Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai. |
| 3. | Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi. |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi |
| 2. | Paras Ram , 2022,Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi |
| 3. | Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2 |
| 4. | Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai |
| 5. | Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai. |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

# THIRD YEAR – SEMESTER - V

**CORE – IX: COST ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **23UCOPC51** | | | **5** |  |  |  | **4** | **5** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the various concepts of cost accounting and prepare cost sheets | | | | | | | | | | |
| **LO2** | | To gain knowledge regarding valuation methods of material and labour cost | | | | | | | | | | |
| **LO3** | | To know the apportionment of Overheads. | | | | | | | | | | |
| **LO4** | | To be acquainted with the preparation of contract costing | | | | | | | | | | |
| **LO5** | | To aware of the various provisions of process costing | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | | **No. of Hours** |
| I | **Introduction of Cost Accounting**  Definition-Nature and Scope – Principles of Cost Accounting – CostAccountingandFinancialAccounting–IntroductiontoCostAccountingStandards-PreparationofCostSheet-Tenders&Quotations - Reconciliation of Cost and Financial Accounts –UnitCosting-Job Costing. | | | | | | | | | | | 15 |
| II | **Material Costing**  Material Control – Meaning and Objectives – Purchase of Materials –EOQ–StoresLedgers–ReorderLevels–ABCAnalysis-DirectLabourandIndirectLabour–TimeKeeping–Methodsand  Calculation of Wage and Incentive Payments | | | | | | | | | | | 15 |
| III | **Overheads Costing**  Overheads–Definition–Classification–AllocationandApportionmentofOverheads–BasisofApportionment–Primaryand Secondary Distribution | | | | | | | | | | | 15 |
| IV | **Job Costing, Batch Costing and Contract Costing**  Definitions-Features-AComparison-CalculationofProfitonContracts – Cost Plus Contract -Preparation of Contract A/c. | | | | | | | | | | | 15 |
| V | **Process Costing**  ProcessCosting–Meaning–FeaturesofProcessCosting–ApplicationofProcessCosting–FundamentalPrinciplesofProcess Costing – Preparation of Process Accounts -TreatmentofLossandGain:NormalandAbnormalLoss-AbnormalGain  -ConceptofEquivalentProduction-JointProductsandByProducts. | | | | | | | | | | | 15 |
|  | **TOTAL** | | | | | | | | | | | **75** |

**THEORY 20% & PROBLEMS 80%**

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Remember and recall the various concepts of cost accounting and preparation ofcost sheet |
| **CO2** | Analyse the various valuation methods of issue of materials and labour cost |
| **CO3** | Critically evaluate the apportionment of Overheads. |
| **CO4** | Assess the cost and profit for the contract accounts |
| **CO5** | Able to determine cost in various stages in process costing |
| **Textbooks** | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S.Chand & Co, New Delhi, |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications,  New Delhi |
| 4 | T.S.ReddyandY.HariPrasadReddy,CostAccounting,Marghampublications,Chennai |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi |
| **Reference Books** | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial DecisionMaking, 1991, McGraw–Hill, New York. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani  Publishers, New Delhi, |
| 3 | V.K. Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, NewDelhi |
| 4 | Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd.  Chennai |
| 5 | Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Kolkata |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> |
| 2 | <https://www.accountingtools.com/articles/what-is-material-costing.html> |
| 3 | <https://www.freshbooks.com/hub/accounting/overhead-cost> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER - V

**CORE – X: BANKING LAW AND PRACTICE**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPC52 | | **5** |  |  |  | **4** | **5** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | TohelpthestudentsunderstandvariousprovisionofBankingRegulationAct  1949 applicable to banking companies including cooperative banks | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central bankingsystem around the world and their roles and function | | | | | | | | | |
| **LO3** | TothrowlightonCentralBankinIndia,itsformation,nationalizingitsorganizationstructure,roleofbanktogovernment,roleinpromotingagriculture and industry, role in financial inclusion | | | | | | | | | |
| **LO4** | Tounderstandhowcapitalfundofcommercialbanks,objectivesandprocessof  Asset securitization etc. | | | | | | | | | |
| **LO5** | Toexplorepracticalbankingsystemsrelationshipofbankersandcustomers,  crossing of cheques, endorsement etc. | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** |

|  |  |  |
| --- | --- | --- |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 -Components of Indian Banking - Indian Banking System-Phases ofDevelopment-BankingStructureinIndia–PublicSectorBanks,Private Banks, Foreign Banks, RRB, UCB, Payment Banks and SmallFinance Banks - Banking System – Branch Banking- Unit Banking -Universal Banking- Financial Inclusion | **15** |
| II | **Central Bank and Commercial Bank**  Central Banking: Definition –Need - Principles- Central Banking VsCommercial Banking - Functions of Central Bank – Credit Creation.  Commercial Banking: Definition - Functions – Personal Banking –Corporate Banking – Digital banking – Core Banking System (CBS) -Role of Banks in Economic Development. | **15** |
| III | **Banking Practice**  Types of Accounts CASA–Types of Deposits-Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs  e-statement-Banker Customer Relationship-Special Types of Customers –KYC norms.  Loans & Advances –Lending Sources- Lending Principles-Types ofLoans - classification of assets and income recognition / provisioning(NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | **15** |
| IV | **Negotiable Instruments Act** Negotiable Instruments – Meaning &Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques– Concept - Objectives – Types of Crossing - -Consequences of Non-Crossing.  Endorsement-Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative–Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - DishonouringofCheques-Dischargebypayingbanks-Paymentsofacrossedcheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction–Paying Banker Vs Collecting Banker-Customer Grievances-Grievance Redressal –Banking Ombudsman. | **15** |
| V | **Digital Banking**  Meaning-Services-e-bankingandfinancialservices-Initiatives-Opportunities - Internet banking Vs Traditional Banking  Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM–Concept-Features-Types-.Electronic money -Meaning- Categories-Merits of e-money - National ElectronicFunds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency –Differences - Safety and Security in Digital Banking. | **15** |
|  | **TOTAL** | **75** |
| **Course Outcomes** | | |

|  |  |
| --- | --- |
| **CO1** | Aware of various provision of Banking Regulation Act 1949 applicable tobanking companies including cooperative banks |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central  Banking system in India and their roles and function |
| **CO3** | Gain knowledge about the Central Bank in India, its formation, nationalizing itsorganization structure, roleof bankto government,role inpromotingagriculture and industry, role in financial inclusion |
| **CO4** | Evaluate the role of capital fund of commercial banks, objectives and process of  Asset securitization etc |
| **CO5** | Define thepractical banking systems relationship of bankers and customers,crossing of cheques, endorsement etc. |
| **Textbooks** | |
| 1 | GurusamyS,BankingTheory:LawandPractice,VijayNicolePublication,Chennai |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall IndiaLearning Private Ltd, New Delhi |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi |
| 5 | K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, SChand publication, New Delhi |
| **Reference Books** | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai |
| 2 | [Katait Sanjay](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Katait%2BSanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard PressPublishing, Old New Zealand |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of  Modern Currencies, Kesinger publication, USA |
| 5 | Nektarios Michail, Money, Credit, and Crises: Understanding the ModernBanking System, Palgrave Macmillan, London |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://www.rbi.org.in/](http://www.rbi.org.in/) |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | <https://www.wallstreetmojo.com/endorsement/> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER - V

**CORE – XI: COOPERATIVE LEGISLATIONS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPC53 | 5 |  | |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | | | To gain an understanding about the Legal Frame Work of Cooperatives. | | | | | | | | |
| **LO2** | | | To know about the Tamil Nadu Cooperative Societies Act, 1983 and Rules,1988. | | | | | | | | |
| **LO3** | | | To know about the State aid to Cooperatives | | | | | | | | |
| **LO4** | | | To know about the arbitration and supersession of the board. | | | | | | | | |
| **LO5** | | | To understand the provisions relating to Employees of Cooperatives. | | | | | | | | |
| **UNIT** | | | **Contents** | | | | | | | **No. ofHours** | |
| I | | | Legal Frame Work for Cooperatives: History of Cooperativelegislation in India- Cooperatives Credit Societies Act of 1904-CooperativeSocietiesActof1912-ModelCooperativeSocieties Bill 1957 – Model Cooperative Societies Bill 1991–AndhraPradeshMutuallyAidedCo-operativeSocietiesAct | | | | | | | 15 | |

|  |  |  |  |
| --- | --- | --- | --- |
|  | | 1995 - Multi State Cooperative Societies Act 2002- Self ReliantCo-operativeSocietiesAct:Features-97thConstitutionAmendment.. |  |
| II | | Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:Provision Relating to Registration, Amendment of Bye Laws,DivisionandAmalgamation,Qualifications,RightsandLiabilitiesofMembers,Management,QualificationandDisqualification of board. | 15 |
| III | | State Aid to Cooperatives – Duties and privileges of RegisteredSocieties - Properties and funds of Registered Societies - NetProfit Distribution – Audit – Inquiry – Inspection – Surcharge –Settlement of disputes- Surcharge – Offences and Penalties. | 15 |
| IV | | Arbitration & Supersession of the board – Winding up ofRegistered Societies – Execution of orders Co-operativeTribunals – Appeals – Revision – Review | 15 |
| V | | ProvisionRelatingtoEmployeesofCooperatives:CommonCadre-Recruitment Bureau-Selection, Placement– Offences andPenaltiestoEmployees–ProvisionRelatingtoAppeal,Revision-Review Cooperative Tribunals | 15 |
|  | | Total | 75 |
| **Course Outcomes** | | | |
| **CO1** | | Aware the origin and development of cooperative legislation and constitutionin India | |
| **CO2** | | Familiar the provisions and rules relating to Tamil Nādu CooperativeSocieties | |
| **CO3** | | Understand the provisions relate to Disputes settlement | |
| **CO4** | | Acquire the knowledge about the practices of winding up in cooperatives | |
| **CO5** | | Trace out the provisions relating to offences penalties and appeal in tribunals | |
| **Textbooks** | | | |
| 1. | VidwansM.D,CooperativeLawinIndia,SahithyaBhavanPublishers,NewDelhi, 1956. | | |
| 2. | Government of Tamilnadu, Tamilnadu Cooperative Society’s Act of 1983 | | |

|  |  |  |
| --- | --- | --- |
| 3. | Government of Tamilnadu, Tamilnadu Cooperative Societies Rules of 1988. | |
| 4. | Weeraman P.E, The Effect of Cooperatives Law on the Autonomy ofCooperatives in South East Asia, New Delhi, ICA, 1989. | |
| 5. | Weeraman P.E, A Model Cooperatives Societies Law With the AuthorsCommentary, New Delhi, ICA, 1994. | |
| **Reference Books** | | |
| 1 | Prolific’s Alternative Dispute Resolution Arbitration, Conciliation, Negotiation and  Mediation by Rahul Ranjan Edition 2020 | |
| 2 | Legislation Cooperative- French, Hardcover, Jobin Francois- Forgotten Books | |
| 3 | cooperative Legislation: Trends and Dimensions - Deep & Deep Publications – B.B.  Goel | |
| 4 | Co-operative Workplace Dispute Resolution- [Elizabeth A. Hoffmann](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor%3A%22Elizabeth%2BA.%2BHoffmann%22)- Gower  Publishing | |
| 5 | Outcome-Based CooperationIn Communities, Business, Regulation, and Dispute  Resolution [Christopher Hodges (Author)](https://www.bloomsbury.com/in/author/christopher-hodges/) | |
| **Web Resources** | | |
| 1<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/62572.pdf>. | |
| 2<https://faolex.fao.org/docs/pdf/IND171123.pdf>. | |
| 3<https://www.multistatesociety.in/index.php?q=settlement-disputes-cooperative-society>. | |
| 4<https://cooperativeup.gov.in/MediaGallery/Chapter_20.pdf>. | |
| 5[https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\_tamilnadu\_cooperative\_societ](http://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societ) ie.s\_act-1983.pdf | |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**Strong - 3 Medium – 2 Low – 1**

# THIRD YEAR – SEMESTER – V

**CORE –XII : PROEJCT WORK WITH *VIVA VOCE***

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPD54 | **5** |  |  |  | **4** | **5** | **25** | **75** | **100** |

**(Refer to the Regulations)**

# THIRD YEAR – SEMESTER – V

**ELECTIVE – 1/2:**

**COOPERATIVE TRAINING IN COOPERATIVE INSTITUTIONS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPE55-1 |  |  | 4 |  | 3 | 4 | 40 | 60 | 100 |
| **Learning Objectives** | | | | | | | | | |
| **LO1** | PracticalTraininginvolvesstudyvisitstovariouscooperativesatdifferentlevelswithin and outside the State of Tamil Nadu. | | | | | | | | |
| **LO2** | TheProgrammeisdesignedwiththeobjectiveofgivingpracticaltrainingtothestudentsonGeneralWorkingofVariousTypesofAgriculturalandNon-Agricultural  Cooperative Societies. | | | | | | | | |
| **LO3:** | To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India | | | | | | | | |
| **LO4:** | Help the students to learn about the Banking Regulations Act 1949. | | | | | | | | |
| **LO5:** | To know about the Management of Cooperative Finance and Banking Institutions in the globalised economy. | | | | | | | | |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Familiarize the approaches of Agricultural Cooperative Credit society |
| CO2: | Access the urge of long-term cooperative credit |
| CO3: | Explore the construction of non – agricultural cooperatives |
| CO4: | Realized around the specific regulation and provisions relating to cooperative under Banking regulation Act 1949 |
| CO5: | Aware the provocation of government sponsored schemes in the globalized economy |

Methodology

The practical training includes study visits to various categories of Cooperatives at Primary, Central (District), Apex (State) levels and to the various offices of the StateDepartmentofCooperation.ThetrainingistobegivenundertheguidanceandsupervisionofStaff-in-chargeofpracticaltrainingwhoshouldaccompanythestudents.ThepracticaltrainingrecordshouldbemaintainedaccordingtotheproformatobeevolvedbytheDepartment.AParticulardayoftheDayOrderistobeallottedforthestudy visits.

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

1. Agricultural Credit
   1. PACS&FSS:Specialfeatures,GeneralWorking,PreparationofAccountsandstatements, loan, operation, overdue collection,
   2. DCCB: Special features - General Working, Resource Mobilization Bank oranyoneofitsbranchoffice-RelationshipwithApexBank,NABARDandtheircontrol - Loan Operations,
   3. PrimaryCooperativeAgriculturalandRuralDevelopmentBank:GeneralWorking-ResourceMobilisation-Loanoperations-Loanprocedure-security-mode ofrepayment.
   4. State Apex Cooperative Bank and State Agriculture and Rural DevelopmentBank:Special features, General Working and contribution for the development ofthe StateEconomy.
2. Non-Agricultural Credit
   1. Urban Cooperative Bank: Working and functions.
   2. Employees’ Cooperative Thrift and Credit Society: Working and functions.
   3. Cooperative Housing Society: Working and functions.
3. Agricultural Non-Credit
   1. PrimaryCooperativeMarketingSociety:Generalworking-functions-linkingofcredit with marketing-problems- Special Features.
   2. CooperativeSugarFactory:Generalworking-CapacityUtilization-Functions

-problems.

* 1. Regulated Markets: General working - special features -Challenges-Problems.
  2. CooperativeFarmingSociety:Generalworking-specialfeatures-Challenges-Problems.
  3. PrimaryCooperativeMilkProducer’sSocietyandDistrictCooperativeMilkProducers Union- Functions - Processing of Milk & Milk Products
  4. Primary Weaver’s Cooperative Society: General Features- functions

–Managementand Administrative set-up- benefits.

* 1. PrimaryCooperativeConsumerStoresandWholesaleStoresGeneralworkingDepartment of Cooperation, GRI. 42

1. Other Type of Societies
   1. Cooperative Printing Press
   2. District Cooperative Union
   3. Agro-Engineering Centre/Societies
   4. Any other Cooperative societies of vital importance General working, Role in
2. Department Set-up
   1. Registrar of Cooperative Societies: Administrative Set up of CooperativeDepartment in the State - Duties & Responsibilities.
   2. Director of Cooperative Audit: Administrative Set up of Cooperative AuditDepartment in the State - Duties & Responsibilities
3. Any other important and need based Cooperative Institutions and Apex levelCooperative Institutions selected and approved by the Department.

# Procedure

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

# Evaluation

Cooperative Training will be assessed by a Team of Examiners consisting of Staff-inchargeandanothermemberofthefacultyasExternalMembernominatedbytheHoDofCooperationunderintimationtotheControllerofExaminations.TheteamevaluatingtheReporthastoconducttheViva-VoceExamination.Theweightageofmarks for Report willbe:

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

# Criteria for Assessing Reports

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

# Criteria for Viva - Voce

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

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Choubey B.N 1968, Cooperative Banking in India, Asia Publishing House, Bombay. |
| 2. | Laud G.M 1956, Cooperative Banking in India, The Co-operators Book Depot, Bombay. |
| 3. | Nakkiran S 1982, Urban Cooperative Banking, Rainbow Publications, Coimbatore. |
| 4. | Abdul Kuddus. K.A and A.K. ZakirHussain. Cooperative Credit and Banking, LimraPublications, Chennai. |
| 5 | Rayudu C S, (1992) Industrial Cooperatives, Northern Book Centre, New Delhi |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Ravichandran, K 2000, Crop Loan system and Overdue, Spellbound Publications,Rohtak. |
| 2. | Ravichandran K and S.Nakkiran 2009, Cooperation: Theory and Practice, AbijitPublications, Delhi. |
| 3. | Singh L P, (2001) Cooperative Marketing in India and Abroad, Himalaya Publishing House, Mumbai, |
| 4. | Shanmugasundaram S, |weavers Cooperatives, Rainbow publications, Coimbatore . 1987 |
| 5 | Rayudu C S, (1992) Industrial Cooperatives, Northern Book Centre, New Delhi |

|  |
| --- |
| **Web Resources** |
| 1[https://pmfby.gov.in/compendium/General/2002%20%20Agricultural,%20Credit,%20Cooperation%20an.d%20Crop%20Insurance.pdf](https://pmfby.gov.in/compendium/General/2002%20%20Agricultural%2C%20Credit%2C%20Cooperation%20and%20Crop%20Insurance.pdf) | |
| 2 shttps://cms.tn.gov.in/sites/default/files/documents/coop\_e\_pn\_2022\_23.pdf | |
| [ht3tps://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lectur.e-note/25532757](https://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lecture-note/25532757) | |
| [ht4tps://www.souharda.coop/pdf/2020/01PPP.pdf](https://www.souharda.coop/pdf/2020/01PPP.pdf) | |
| [ht5tps://www.bis.org/fsi/publ/insights15.pdf](https://www.bis.org/fsi/publ/insights15.pdf) | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **3** | 1 | **3** | **3** | 1 | **3** | **3** | **2** | **3** |
| **CO2** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **3** | **2** | **3** | **3** | **2** | **3** | **3** | **2** | **3** |
| **CO3** | **3** | 1 | **3** | **3** | 1 | **3** | 1 | **2** | **2** | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **3** |
| **CO4** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** | 1 | **3** | **2** | **3** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **2** | **1** | **2** | 1 | **2** |

**\*3**– Strong, **2-** Medium, **1**- Low

# THIRD YEAR – SEMESTER - V

**ELECTIVE – 2/2: INDIRECT TAXATION**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPE55-2 | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To get introduced to indirect taxes | | | | | | | | | | |
| **LO2** | To have an overview of Indirect taxes | | | | | | | | | | |
| **LO3** | To be familiar the CGST and IGST Act | | | | | | | | | | |
| **LO4** | To learn procedures under GST | | | | | | | | | | |
| **LO5** | To gain knowledge about Customs Duty. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **Introduction to Indirect Tax**  Concept and Features of Indirect Taxes - Difference betweenDirectandIndirectTaxes–SpecialFeatureofIndirectTaxLevies–ContributiontoGovernmentRevenues–RoleofIndirect Taxation – Merits and Demerits of Indirect Taxation –Reforms in Indirect Taxation – Introduction to Foreign TradePolicy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  IntroductionofGoodsandServiceTaxinIndia––KelkarCommittee-ConstitutionalAmendment-GoodsandServiceTax: Concepts, Meaning, Significance, Features and Benefits -ImportantGSTCommonPortals–TaxesandDutiesnotSubsumed in GST – Rates of GST in India - Role of GSTN inImplementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply–Meaning–Classification–TimeofSupply–Valuation  –Voluntary–Compulsory–InputTaxCredit–Eligibility–Reversal – Reverse charge Mechanism – E–Way Bill - VariousProvisions Regarding E-way Bill in GST – IGST Act - Exportand Import of Goods and Services– Inter State Vs Intra StateSupply – Place of Supply.– Anti Profiteering Rules – Doctrine ofUnjust Enrichment | | | | | | | | | **12** | |

|  |  |  |
| --- | --- | --- |
| IV | **Procedures under GST**  RegistrationunderGSTLaw,TaxInvoiceCreditandDebitNotes,DifferentGSTReturns,ElectronicLiabilityLedger,ElectronicCreditLedger,ElectronicCashLedger,DifferentAssessment under GST, Interest Penalty under GST,Mechanismof Tax Deducted at Source (TDS) and Tax Collected at Source(TCS), Audit under GST. | **12** |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy ofCustoms Duty, Types of Custom Duties – Valuation - BaggageRules &Exemptions. | **12** |
|  | **TOTAL** | **60** |
| **Course Outcomes** | | |
| **CO1** | Acquaintance with Indirect tax laws | |
| **CO2** | Exposed to the overview of GST. | |
| **CO3** | Apply provisions of CGST and IGST | |
| **CO4** | Summarise procedures of GST | |
| **CO5** | Discuss aspects of Customs Duty in India | |
| **Textbooks** | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. | |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST),SahityaBhawan Publications, Agra. | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New  Delhi. | |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | |
| **Reference Books** | | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. | |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications,Chennai. | |

|  |  |
| --- | --- |
| 3 | Study Material on GST - The Institute of Chartered Accountants of India /TheInstitute of Cost Accountants of India, Chennai. |
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://iimskills.com/goods-and-services-tax/#:~:text=GST-  %20an%20acronym%20for%20Goods%20and%20Services%20Tax-  ,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime. |
| 2 | <https://tax2win.in/guide/gst-procedure> |
| 3 | <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER – V

**ELECTIVE – 3/4: COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPE56-1 | | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To impart knowledge to the students about the AgriculturalCooperative CreditInstitutions in India. | | | | | | | | | |
| **LO2** | To familiar with the Long-Term Cooperative Credit. | | | | | | | | | |
| **LO3** | ToenablethestudentstolearnabouttheNon-agriculturalCooperativeCreditInstitutions in India | | | | | | | | | |
| **LO4** | Help the students to learn about the Banking Regulations Act 1949. | | | | | | | | | |
| **LO5** | To know about the Management of Cooperative Finance and Banking Institutions in the globalised economy. | | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Agricultural Cooperative Credit: Primary Agricultural Cooperative Societies, LAMPS – District & State Cooperative Banks – Constitutionand management, structure, resource mobilization, lending and recoverymanagement- Business Development Plan. | 12 |
| II | Long Term Cooperative Credit: Features of long-term credit-Need forseparate agency–Primary Agriculture and Rural Development Banks –organizational pattern, sources of funds – loaning procedures – StateAgricultureandRuralDevelopmentBank:Objectives,constitution,source of funds, diversified lending | 12 |
| III | Non-agriculturalCooperativeCredit:Constitution–objectives–functions of Urban Cooperative Banks – Employees Cooperative CreditSocieties – Industrial Cooperative Banks. | 12 |
| IV | Banking Regulations Act 1949 (As Applicable to Cooperative Societies):Salient | 12 |
| V | ManagementofCooperativeFinanceandBankingInstitutions–ViabilityNorms,NPA,RecoveryManagement,GovernmentSponsoredSchemes –Group lending Challenges before Cooperative Finance and Banking Institutions in the globalised economy | 12 |
|  | Total | 60 |
| **Course Outcomes** | | |
| **CO1** | Familiarize the approaches of Agricultural Cooperative Credit society | |
| **CO2** | Access the urge of long-term cooperative credit | |
| **CO3** | Explore the construction of non – agricultural cooperatives | |
| **CO4** | Realized around the specific regulation and provisions relating to cooperative underBanking regulation Act 1949 | |
| **CO5** | Aware the provocation of government sponsored schemes in the globalized economy | |
| **Textbooks** | | |
| 1. | Choubey B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay. | |
| 2. | GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions(ST Structure). | |

|  |  |  |
| --- | --- | --- |
| 3. | Laud G.M (1956), Cooperative Banking in India, The Co-operators Book Depot,Bombay. | |
| 4. | Nackara S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore. | |
| 5. | Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore. | |
| **Reference Books** | | |
| 1. | Nakkiran S. & John Winfred A (1988), Cooperative Banking in India,RainbowPublications, Coimbatore. | |
| 2. | Ravichandran, K (2000), Crop Loan system and Overdue, SpellboundPublications,Rohtak. | |
| 3. | Ravichandran K and S.Nakkiran (2009), Cooperation: Theory and Practice,AbijitPublications, Delhi. | |
| 4. | Abdul Kuddus. K.A and A.K. ZakirHussain. Cooperative Credit and Banking, LimraPublications, Chennai. | |
| 5. | Agricultural Finance and Cooperation(Delhi, R.K. Rout)- Kalyani | |
| **Web Resources** | | |
| 1[https://pmfby.gov.in/compendium/General/2002%20%20Agricultural,%20Credit,%20Cooperation%20an.d%20Crop%20Insurance.pdf](https://pmfby.gov.in/compendium/General/2002%20%20Agricultural%2C%20Credit%2C%20Cooperation%20and%20Crop%20Insurance.pdf) | |
| 2 https://cms.tn.gov.in/sites/default/files/documents/coop\_e\_pn\_2022\_23.pdf | |
| [ht3tps://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lectur.e-note/25532757](https://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lecture-note/25532757) | |
| [ht4tps://www.souharda.coop/pdf/2020/01PPP.pdf](https://www.souharda.coop/pdf/2020/01PPP.pdf) | |
| [ht5tps://www.bis.org/fsi/publ/insights15.pdf](https://www.bis.org/fsi/publ/insights15.pdf) | |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**Strong - 3 Medium – 2 Low – 1**

# THIRD YEAR – SEMESTER – V

**ELECTIVE – 4/4: COMPUTER APPLICATIONS FOR COOPERATIVES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPE56-2 | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| C1 | To get familiar with the fundamental concepts of computer programming | | | | | | | | | | |
| C2 | To enable the students to learn about algorithm techniques | | | | | | | | | | |
| C3 | To impart knowledge about arithmetic and logic operation | | | | | | | | | | |
| C4 | To understand about the concept of multiplication table | | | | | | | | | | |
| C5 | To impart knowledge about statistical tools and techniques in computer application | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of** | |

|  |  |  |
| --- | --- | --- |
|  |  | **Hours** |
| I | Understanding the Computers – Importance of Computers – History ofComputers- Types of Computers – History of Computers – Types ofComputers – Computing concepts – Input devices – processing unit –outputsdevicesExternalstorage devices – Driving the computer; thesoft W – Programming Languages – Common high level language –program Execution Modes – Interactive – Using the Computers. | 12 |
| II | Problem solving – algorithm – flow charts – branching – looping – theconnector – hints for low charting – writing algorithm and drawing flowcharts for the following : (a) Membership Admission (b) Net Profitdistribution(c)PreparationofAct(d)PreparationofDrawalApplication (e) Finding Arithmetic Mean, Standard Deviation and Co-efficient of Correlation. | 12 |
| III | BASIC character act – constant and variable – naming and variables –LET, INPUT, READ, DATA and RESTORE statement – arithmeticoperators – arithmetic expressions- hierarchy of operations relationalexpression – logical operators – print control – PRINT with commasemicolon, TAB and PRINT USING. | 12 |
| IV | Branching – IF – THEN – Looping for – NEXT summing the firstnaturalnumbers–summingthesquaresandcubes–preparingthemultiplication table using the idea of branching and looping. | 12 |
| V | Sequential files in BASIC – Application of the BASIC Programmingconcepts – files for the following problems of co-operative studies -Membership Admission particulars, Net Profit Distribution, Preparationof ACL, Preparation of Drawal application, Finding Arithmetic Mean,StandardDeviationandco-efficientco-relation,Co-operativeAccounting | 12 |
|  | Total | 60 |
| **Course Outcomes** | | |
| **CO1** | Examine the practical implication of computer programming | |
| **CO2** | Acquire practical knowledge aboutwriting algorithm techniques with flow chart | |
| **CO3** | Ability to understand and implement the arithmetic and operational relationsexpression | |
| **CO4** | Capacity to build multiplication table using branching and looping | |

|  |  |
| --- | --- |
| **CO5** | Familiar with statistical tools and techniques in computer application |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1. | ProgramminginBASIC:Balagurusamy,E.TataMcGrewHillPublishingCompanyLtd., New Delhi (1991), Chapte4rs: 1,2,4,5,6,7 |
| 2. | Programming with BASIC: Gottfored, Schaum s Outline Series. Tata McGraw HillPublishing Company Singapore (1990) |
| 3. | Textbook on Computer Arithmetic - arhami, Behrooz |
| 4. | Mathematical Logic with Special Reference to the Natural Numbers(, Steen S. W. P.) |
| 5. | Computer Storage fundamentals - [DuttaSusanta](https://www.flipkart.com/books/dutta-susanta~contributor/pr?sid=bks)- BPB Publications |
| **Reference Books** | |
| 1. | BPB Publications Computer Fundamentals Sixth Edition Complete Book By Pradeep K Sinha |
| 2. | ALGORITHM AND DATA STRUCTURES PB. RAGHUWANSHI M M – NA publication |
| 3. | [Advanced Algorithms for JNTU-H 16 Course (IV - II -CSE - CS861PE)](https://www.amazon.in/gp/product/B086HJ37QL/ref%3Ddbs_a_def_rwt_hsch_vapi_tkin_p1_i1)by [A.A.Puntambekar](https://www.amazon.in/A-A-Puntambekar/e/B00JOM4FCY?ref=dbs_a_def_rwt_hsch_vu00_tkin_p1_i1) |
| 4. | Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning[Izenman, Alan J.](https://nlist.inflibnet.ac.in/search/Author/Home?author=Izenman%2C%2BAlan%2BJ) |
| 5. | Probability And Statistics With Reliability Queuing And Computer Science Applications 2Nd  Edition by Kishor S Trivedi, WILEY IND |
| **Web Resources** | |
| 1. | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ== |
| 2. | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ== |
| 3. | <https://nlist.inflibnet.ac.in/search/Record/978-0-387-92280-5> |
| 4. | Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning  [Izenman, Alan J.](https://nlist.inflibnet.ac.in/search/Author/Home?author=Izenman%2C%2BAlan%2BJ) |
| 5. | [https://www.tutorialspoint.com/c-program-to-print-multiplication-table-by-using-for-](http://www.tutorialspoint.com/c-program-to-print-multiplication-table-by-using-for-)loop#:~:text=Step%201%3A%20Enter%20a%20number,where%2 |

# MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFICOUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

**Strong - 3 Medium – 2 Low – 1**

**SUMMER INTERNSHIP**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPI58 |  |  |  |  | **2** |  | **25** | **75** | **100** |

**(Refer to the Regulations)**

# THIRD YEAR – SEMESTER - VI

**CORE –XIII: COOPERATIVE MANAGEMENT AND ADMINISTRATION**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPC61 | 6 |  |  |  | 4 | 6 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | |
| **LO1** | To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises | | | | | | | | |
| **LO2** | To enable the students to apply the functions of Management in Cooperative enterprises | | | | | | | | |
| **LO3** | ToenablethestudentstounderstandthegovernancestructureofCooperativeenterprises. | | | | | | | | |
| **LO4** | To enable the students to gauge the managerial issues in the cooperative enterprises. | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **LO5** | | To enable the students to understand about the administration of the cooperative  enterprises. | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | |
| **UNIT** | | **Contents** | **No. of Hours** |
| I | | Cooperative Management: Definition, objectives – features, management functions applied to Cooperatives | **18** |
| II | | Management Structure of Cooperatives: Management team, generalbody, board of directors – committees – chief executives and OfficeManagement | **18** |
| III | | Functional Areas of Management in Cooperatives: Production, Materials, Financial, Personnel and Marketing. | **18** |
| IV | | Issues in Cooperative Management–Professionalisation–Management Development Programmes –De-officialisation of Cooperative Management – Operational Efficiency of Cooperatives. | **18** |
| V | | Cooperative Administration: Departmental set-up–functional Registrars and their powers– legal provisions and administrative powers of the Registrar affecting the cooperatives. | **18** |
|  | | **TOTAL** | **90** |
| **CO** | | **Course Outcomes** | |
| **CO1** | | Familiar about the essential aspects ofcooperative management | |
| **CO2** | | learn about the structure of cooperative management | |
| **CO3** | | Establish the various functional areas of management | |
| **CO4** | | Analyze the practical solution for issues in cooperative management | |
| **CO5** | | Understand about the cooperative administrative setup | |
| **Textbooks** | | | |
| 1. | I.C.A (1977), Readings in Cooperative Management, New Delhi. | | |
| 2. | KamatG.S.NewDimensionsofCooperativeManagement,HimalayaPublishing  House, New Delhi, 1987. | | |
| 3. | Krishnaswamy,O.R(1976),CooperativeDemocracyinAction,SomaiyaPublishing  House, Mumbai. | | |
| 4. | Kulandaisamy, V (2000), Cooperative Management, Arurdhra Academy, Coimbatore. | | |
| 5. | Nakkiran S (2013), Cooperative Management, Deep and Deep Publications, New  Delhi. | | |
| **Reference Books** | | | |
| 1. | ShaA.K(1984),ProfessionalManagementforCooperative,VikasPublishingHouse,New Delhi. | | |
| 2. | SinhaS.K.&R.Sahaya(1981),ManagementofCooperativeEnterprises,NCCT,New Delhi. | | |
| 3. | Cooperative Management of Enterprise Networks 2000 Edition by Pradeep KumarRay , Springer - [Pradeep Kumar Ray](https://www.meripustak.com/Author-Pradeep-Kumar-Ray-)Publisher: [Springer](https://www.meripustak.com/Publisher-Springer) | | |
| 4. | Cooperative Principles and Practice - Karthikeyan M. Discovery Publishing Pvt.Ltd | | |
| 5. | Cooperative Management: Principles and Techniques - [S. Nakkiran](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=S.%2BNakkiran&search-alias=stripbooks)(Author) Deep &Deep Publication | | |
| **Web Resources** | | | |
| 1. | [https://www.slideshare.net/coopjbb1/cooperative-management?qid=e36209a9-ffc5-430e-8858-50a063a9ed37&v=&b=&from\_search=5](https://www.slideshare.net/coopjbb1/cooperative-management?qid=e36209a9-ffc5-430e-8858-50a063a9ed37&v&b&from_search=5) | | |
| 2. | re.net/IssaGo/organizational-structure-and-management-of-cooperatives?qid=fae4c0f7-7f83-4ac0-9e69-28973805598b&v=&b= | | |
| 3. | <https://www.slideshare.net/shivamAgrawal155/co-operative-society-business-model-ppt-by-shivam-agrawal?qid=19851513-7662-4e39-88d0-db2bf2> | | |
| 4. | <https://www.rd.usda.gov/sites/default/files/RR192.pdf> | | |
| 5. | [file:///C:/Users/RAM/Downloads/Unit-3.pdf](file://localhost/C:/Users/RAM/Downloads/Unit-3.pdf) | | |

# MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFICOUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

# THIRD YEAR – SEMESTER – VI

**CORE – XIV: MANAGEMENT ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPC62 | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand basics management accounting | | | | | | | | | | |
| **LO2** | | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | | To learn about budgetary control | | | | | | | | | | |
| **LO5** | | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Semester.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. ofHours** | |
| I | **Introduction to Management Accounting**  ManagementAccounting–Meaning–Scope–Importance-Limitations-ManagementAccountingVsCostAccounting–Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature andSignificance – Types of Financial Analysis – Tools of Analysis –ComparativeStatements–CommonSizeStatement–Trend  Analysis. | | | | | | | | | | **18** | |

|  |  |  |
| --- | --- | --- |
| II | **Ratio Analysis**  RatioAnalysis:Meaning–Advantages–Limitations–TypesofRatios–LiquidityRatios–ProfitabilityRatios-TurnoverRatios  –Solvency Ratios–LeverageRatios-PreparationofFinancial  Statements from Ratios. | **18** |
| III | **Funds Flow & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment ofFlowofFunds-ScheduleofChangesinWorkingCapital-Adjusted Profit and Loss Account - Preparation of Funds FlowStatement.  **Cash Flow Statement:** Meaning – Advantages – Limitations –PreparationofCashFlowStatementasperAS3–CashFlowfrom  Operating, Financing and Investing activities | **18** |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget -Flexible Budget– Production Budget – Sales Budget – MasterBudget – Budgetary Control – Benefits | **18** |
| V | **Marginal Costing:** Meaning - Features – Marginal Costing vsAbsorption Costing - Fixed Cost, Variable Cost and Semi VariableCost- Contribution- Marginal Cost Equation- P/V Ratio - BreakEven Point - Margin of Safety – Cost- Volume Profits Analysis.  DecisionMaking:SelectionofaProductMix–MakeorBuyDecision–Discontinuanceofaproductline–ChangeorStatus  quo – Limiting Factor or Key Factor. | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEMS 80%** | | |
| **CO** | **Course Outcomes** | |
| **CO1** | Remember and recall basics in management accounting | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | |
| **CO4** | Evaluate techniques of budgetary control | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | |
| **Textbooks** | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, KalyaniPublications, | |
| 2 | Rds. Maheswari, Cost and Management Accounting, SultanChand Sons  Publications, New Delhi. | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers,Chennai. | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press,  Chennai. | |

|  |  |
| --- | --- |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting,MarghamPublications,Chennai. |
| **Reference Books** | |
| 1 | Chadwick – The Essence of Management Accounting,Financial TimesPublications, England. |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management  Accounting, Pearson, Chennai. |
| 3 | Murthy A and GurusamyS ,Management Accounting- Theory &Practice, VijayNicole Imprints Pvt. Ltd .Chennai. |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western  College, India. |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> |
| 2 | <https://accountingshare.com/budgetary-control/> |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TOTAL** | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER - VI

**CORE – XV: INCOME TAX LAW AND PRACTICE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPC63 | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the basic concepts & definitions under the IT Act 1961 | | | | | | | | | | |
| **LO2** | | To compute income under the head salaries | | | | | | | | | | |
| **LO3** | | To compute income from House Property | | | | | | | | | | |
| **LO4** | | TocomputeincomefromBusinessorProfessionandincomefromother  sources | | | | | | | | | | |
| **LO5** | | To know the deductions and assessment of individuals | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I st Sem** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. ofHours** | |
| I | **Introduction:**Basicconcepts–Definition–Previousyear–Assessment year – Person – Assessee – Income –Total Income –Casualincome–CapitalandRevenue–ResidentialStatusand  Incidence of Tax Incomes exempt under Section – 10 | | | | | | | | | | **18** | |
| II | **SalaryIncome**:BasisofCharge–Differentformsofsalary–Allowances – Gratuity – Pension – Perquisites and their Valuation –Deduction from salary – Computation of Taxable Salary. | | | | | | | | | | **18** | |
| III | **IncomefromHouseProperty:**Houseproperty–Basisofcharge–DeterminationofGAVandNAV–Incomefromletoutproperty–  Deductions – Computation of House property income. | | | | | | | | | | **18** | |
| IV | **ProfitsandGainsfromBusinessorProfessionandIncomefromOtherSources:** Basisofcharge–Methodsofaccounting–  Deductions– Allowable Expenses and Disallowable Expenses –  Computation of Taxable Income. Income from Capital Gains. | | | | | | | | | | **18** | |

|  |  |  |
| --- | --- | --- |
| V | **Deductions and Assessment of Individuals:**Aggregation of Income;Set–offorCarryforwardandSetoffoflosses–DeductionsfromGross Total Income – Computation of Total Income and tax payable;RebatesandRelief’s–AssessmentofIndividualsIncome(Oldregime  Vs New regime) | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEMS 80%** | | |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Demonstrate the understanding of the basic concepts and definitions under the  Income Tax Act |
| **CO2** | Compute income of an individual under the head salaries |
| **CO3** | Ability to compute income from house property |
| **CO4** | Evaluate income from a business carried on or from the practice of a profession |
| **CO5** | Ability to assess individual income and tax rates |
| **Textbooks** | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice,Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham  Publications, Chennai. |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavanPublications, Agra. |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited,  Chennai. |
| **Reference Books** | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai. |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. |
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman,  New Delhi. |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to  Income Tax, New Delhi. |
| 5 | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan &  Chand Sons, New Delhi. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |

|  |  |
| --- | --- |
| 1 | <https://www.investopedia.com/terms/c/capitalgain.asp> |
| 2 | [https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-](https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html)  [22/assessment/1-assessment-of-an-individual.html](https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html) |
| 3 | <https://www.incometax.gov.in/iec/foportal/> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER - VI

**ELECTIVE – 5/6:**

**COOPERATIVE TRAINING: INTERNSHIP IN COOPERATIVES**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPE64-1 | |  |  | **5** |  | **3** | **5** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | Theinternshipinvolvesingainingliveexposureintheday-to-dayfunctionsofchosencooperative institution. | | | | | | | | | |
| **LO2** | To impart the practical skills in the process of general and cooperative management,funds management, time and decision making management | | | | | | | | | |
| **LO3** | To build a record of work experience | | | | | | | | | |
| **LO4** | To Learn to appreciate work and its function in the economy | | | | | | | | | |
| **LO5** | To gain practical knowledge on institution/industrial operations | | | | | | | | | |

|  |  |
| --- | --- |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Rate theoretical concept with practice |
| CO2: | Understand the organizational structure of an institution/industry |
| CO3: | Comprehend the institutional/industrial practices like, HR, Finance,  Manufacturing and Marketing |
| CO4: | Gain practical knowledge about institutional/industrial operations |
| CO5: | Synthesize the theoretical knowledge with practical knowledge |

# METHOD OF TRAINING

Studentsareaskedtochooseanytypeofcooperativesocietyintheirlocalityandbasedon their interest internship is assigned in the chosen institution for a period of 12 working days.TheHead,facultyinchargeandotherfacultymembersofthedepartmentwillassistandguidethe students during the internship period by making filed visit.

# LIST OF COOPERATIVE INSTITUTIONS TO BE SELECTED FOR INTERNSHIP:

Primary Agricultural Cooperative Credit Societies, District Central Cooperative Bank,PrimaryAgriculturalandRuralDevelopmentBank,UrbanCooperativeBankEmployeesCooperative Thrift and Credit Society, Housing Cooperative Society Consumers CooperativeStores,CooperativeMarketingSocietyWeaversCooperativeSociety,MilkProducersCooperative SocietyDistrict Cooperative Union,Industrial Cooperatives andAny other NewGeneration Cooperative Institution and State level and interested cooperative institutions

# PROCEDURE FOR INTERNSHIPS

During the twelve working days of internship programme, the students are expected to learnthe following aspects about the societies.Detailed study of general working of the selectedsociety,gainPracticalknowledgewithreferencetofunctions,staffduties,accountsmaintenances,book/formsmaintained,practicalproblemsandofferfeasiblesolutionsforimprovements.

Students assigned to various offices of the cooperative department shall gain knowledge inthe following areas: various sections and details of that office work, Registration of Societies,StatutorymatterslikeamendmentofBye-lawAudit,Inspection,Inquiring,ArbitrationandLiquidation of Societies, Department stock-taking in consumer stores.

# 1. SUBMISSION OF INTERNSHIP PROJECT

Students should maintain a observation record and they have submit their first copy of theinternship project within 10 days after the completion of the internship programme. The staff in-charge extend necessary support and guidance for further enrichment of the internship project.The final copy of the internship project should be submitted in typed format with all the essentialcomponents.Acommonseminaroninternshipwillbeorganizedbeforethevivavoceexamination to share their practical knowledge among the student group.

# 1. ASSESSMENT OF INTERNSHIP ( Internal: 25 and External: 75)

**Internal Assessment: 40 marks**. (Attendence: 5, Timely submission of draft :5 , Test: 15 )The Internship Project will be assessed by two examiners (one internal and the other external)appointed by the College.It is done in two stages.

# External Assessment: 60 marks (Evaluation of Internship Project: 35, Viva-Voce: 40)

1. Internship Underwent : 20 Marks
2. Internship Project Report : 15 Marks

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

* + WhethertheprojectreflectstheactiveparticipationofthestudentsintheInternshipProgramme?
  + Whether sectional work books, Accounts maintained and procedure are recorded?
  + Whetherthedatahavebeenpresentedwell,sequenceofideas,clarity,useofthetables,diagrams, etc.?
  + Whether key problems have been identified?
  + Whether Practical working knowledge is recorded well?

# 1. VIVA-VOCE EXAMINATION (40 MARKS)

TheViva-Voceexaminationwillbeconductedbyboththeinternalandexternalexaminers.Eachstudenthastobeinterviewedatleastforabout15minutesabouttheinstitutionsinwhichthestudentunderwentthetrainingandmarksshallbeawardedtohimonthebasisofthefollowing criteria.

|  |  |  |
| --- | --- | --- |
| 1. Factual Information about the Cooperatives | - 10 Marks |  |
| 2. Knowledge of the Problems and Solutions | - 15 Marks |  |
| 3. Clarity and Expressions | - 15 Marks |  |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** |  | 2 | 1 |  | 3 | 2 | 2 | 2 |  |  | 2 |  | 1 | 1 | 2 | 3 | 1 |
| **CO2** |  |  |  |  |  |  |  |  | 2 |  | 2 | 2 | 2 | 1 |  | 3 | `1 |
| **CO3** |  | 2 |  | 2 |  | 2 | 2 | 2 |  |  |  |  | 2 | 2 |  | 3 | 2 |
| **CO4** |  | 2 | 1 |  |  |  |  |  | 2 |  |  | 2 |  | 2 | 2 | 2 |  |
| **CO5** |  | 2 |  |  |  |  |  | 2 | 1 |  |  | 2 | 1 | 2 | 2 | 2 |  |

# THIRD YEAR – SEMESTER – VI

**ELECTIVE – 6/6: COOPERATIVE BOOK-KEEPING SYSTEM**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject**  **Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPE64-2 | | | 5 |  |  |  | 3 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | Toenablethestudentstounderstandtheuniquesystemofbookkeepingprevalentincooperative societies and institutions | | | | | | | | | | |
| **LO2** | | To understand the basic principles and uniqueness of cooperative book keeping system | | | | | | | | | | |
| **LO3** | | Tomakethestudentstoconversantwithdifferentsetsofaccountingbooksmaintainedby cooperative banks and institutions | | | | | | | | | | |
| **LO4** | | Tomakethestudentscapableofpreparingfinancialstatementsfromthebooksofaccounts maintained by cooperatives | | | | | | | | | | |
| **LO5** | | ToenablethestudentstogaintherecentchangesbroughtintheCooperativeBookKeeping System as per the recommendations of Task Force on STCCS | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Fundamentals of Cooperative Accounting: Evolution – distinctive features-differences between cooperative account keeping and double entry system – single entry system and cooperative accountkeeping. | | | | | | | | | | **15** | |
| II | Book keeping in Cooperatives: Day Book–Meaning, Types, Day book and Cash Book – treatment of suspense account transactions | | | | | | | | | | **15** | |
| III | General Ledger and Special ledgers in Cooperatives– reconciliationof General ledger balances with special ledgers – Preparation ofReceipts and Disbursements Statement – Trial Balance and Receiptsand Disbursements Statement | | | | | | | | | | **15** | |
| IV | Preparation of Financial Statements: Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives | | | | | | | | | | **15** | |

|  |  |  |  |
| --- | --- | --- | --- |
| V | | VouchersandBooksasrecommendedbyTaskForceonRevivalofRural Credit Institutions (ST/ MT Credit Structure) | **15** |
|  | | **TOTAL** | **75** |
| **CO** | | **Course Outcomes** | |
| **CO1** | | Familiarize the peculiar nature of cooperative accounting | |
| **CO2** | | Gain knowledge about the book keeping in cooperatives | |
| **CO3** | | Gain knowledge about the preparation of ledger and trial balance | |
| **CO4** | | Analyze and prepare the final accounts of cooperatives | |
| **CO5** | | Acquire the knowledge about the accounting practice of rural credit institution | |
| **Textbooks** | | | |
| 1. | GOI(2004),ReportoftheTaskForceonRevivalofRuralCreditInstitutions(STCreditStructure. | | |
| 2. | Krishnasamy O.R. Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi, 1992. | | |
| 3. | Manickavasagam, P (1989), A Treatise on Cooperative Account Keeping, RainbowPublications, Coimbatore. | | |
| 4. | NABARD (2010), The Common Accounting System for PACS, | | |
| 5. | Samiuddin, MahfoozurRahman and HifzurRehman, Cooperative Accounting andAuditing, Himalaya Publishing House, New Delhi, 1989. | | |
| **Reference Books** | | | |
| 1. | Cooperative accounting Dr. Moses Gweyi | | |
| 2. | Cooperative accounting- Karthikeyan | | |
| 3. | Cooperative accounting – Cheel Ernest .cHardpress Ltd. | | |
| 4. | A system of Accounting for Cooperative fruit Assocations- Beorge Anton- ForgottenBooks | | |

|  |  |
| --- | --- |
|  | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Y.K.%2BRao&search-alias=stripbooks)– Mittalpublication |
| **Web Resources** | |
| 1. | [www.nabard.org/pdf/common\_Accounting\_System\_for\_PACS.Pdt.](http://www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt) |
| 2. | [https://www.academia.edu/5180770/CO\_OPERATIVE\_ACCOUNTING](http://www.academia.edu/5180770/CO_OPERATIVE_ACCOUNTING) |
| 3. | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/cir57.pdf |
| 4. | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/COP%20416%0%20  %20COOPERATIVE%20ACCOUNTING.pdf |
| 5. | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/Hand-Book-on-maintenance-of-records-in-Cooperative-Societies.pdf |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

# THIRD YEAR – SEMESTER – VI

**ELECTIVE – 7/8:ENTREPRENEURIAL DEVELOPMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| 23UCOPE65-1 | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the meaning and characteristics of entrepreneurship | | | | | | | | | | |
| **LO2** | To identify the various business opportunities | | | | | | | | | | |
| **LO3** | To understand the Process of setting up an enterprise | | | | | | | | | | |
| **LO4** | TogainknowledgeintheaspectsoflegalComplianceofsettingupofan  enterprise | | | | | | | | | | |
| **LO5** | To develop an understanding of the role of MSME in economic growth | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **Introduction to Entrepreneur**  MeaningofEntrepreneurship–CharacteristicsofEntrepreneurship–TypesofEntrepreneurship–SelfEmployment–DifferencebetweenEntrepreneurshipandEmployment–MeaningofEntrepreneur–Traits–Classification  – Functions – Entrepreneurial Scenario in India. | | | | | | | | | **15** | |
| II | **Design Thinking**  IdeaGeneration–IdentificationofBusinessOpportunities–Design Thinking Process – Creativity – Invention – Innovation –Differences – Value Addition – Concept and Types – Tools andTechniques of Generating an Idea – Turning Idea into BusinessOpportunity. | | | | | | | | | **15** | |
| III | **Setting up of an Enterprise**  Process of Setting Up an Enterprise – Forms of an Enterprise –Sole Proprietorship – Partnership – Limited Liability PartnershipFirm – Joint Stock Company – One Man partnership – Choice ofFormofanEnterprise–FeasibilityStudy–Marketing,Technical, Financial, Commercial and Economical. | | | | | | | | | **15** | |
| IV | **Business Model Canvas and Formulation of Project Report**Introduction – Contents of Project Report – Project Description –Market Survey – Fund Requirement – Legal Compliance ofsettingUpofanEnterprise–Registration–SourceofFunds–  Modern Sources of Funds. | | | | | | | | | **15** | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| V | | | **MSME’s and Support Institutions**  GovernmentSchemesandWomenEntrepreneurship–ImportanceofMSMEforEconomicGrowth–MSME–Definition–RoleofGovernmentOrganizationsinEntrepreneurship Development – MSME DI – DIC – Khadi andVillageIndustriesCommission–NSIC–NABARD,SICVI,SFC,SDC,EDII,EPCCB.IndustrialEstates–GovernmentSchemes – Prime Minister Employment Generation Programme –Women Entrepreneurship in India. | **15** |
| **TOTAL** | | | | **75** |
| **Course Outcomes** | | | | |
| **CO1** | | Identify the various traits of an entrepreneur | | |
| **CO2** | | Turn ideas into business opportunities | | |
| **CO3** | | Do feasibility study before starting a project | | |
| **CO4** | | Identify the sources of funds for funding a project | | |
| **CO5** | | Develop an understanding about the Government schemes available for womenentrepreneurs | | |
| **Textbooks** | | | | |
| 1 | | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, MarghamPublications. Chennai. | | |
| 2 | | Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small  Business Management, Sultan Chand & Sons, New Delhi. | | |
| 3 | | CharantimathPoornima, (Reprint 2014.), Entrepreneurship development-Small,Pearson Education, India. | | |
| 4 | | RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand  Imprints Pvt. Ltd, Chennai. | | |
| 5 | | Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development &ManagementTwentyFourthEdition.HimalayaPublishingHouse.Mumbai. | | |
| **Reference Books** | | | | |
| 1 | Anil kumar, Poornima, Principles of Entrepreneurial development, Newagepublication, Chennai. | | | |
| 2 | Dr.A.K.singh, Entreprenuerial development and management, Laxmi  publications, Chennai. | | | |
| 3 | Dr. R.K. Singal, Entreprenuerial development and management, S.K.Katariapublishers, New Delhi. | | | |
| 4 | Dr. M.C. Garg, Entrepreneurial Development, New Delhi. | | | |
| 5 | E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing,Mumbai. | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | |
| **Web Resources** | | | | |

|  |  |
| --- | --- |
| **1.** | <https://www.interaction-design.org/literature/topics/design-thinking> |
| **2.** | <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/> |
| **3.** | <http://www.msme.gov.in/> |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

# THIRD YEAR – SEMESTER – VI

**GENERAL AND COOPERATIVE AUDIT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPE65-2 | 5 |  |  |  | 3 | 5 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | |
| **LO1** | To understand the basic fundamentals and principles of Audit. | | | | | | | | |
| **LO2** | To impart knowledge about the verification and valuation of Assets andLiabilities. | | | | | | | | |
| **LO3** | To provide knowledge about the appointment and removal of Auditors. | | | | | | | | |
| **LO4** | Enable to know about the Cooperative Audit. | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **LO5** | To know about the Audit Programme for Selected Societies and Preparation ofFinal Audit Memorandum and its enclosures. | |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **UNIT** | **Contents** | **No. ofHours** |
| I | Principles of Audit: General Principles -Audit - Its Origin - Definition -Objects - Advantages. Nature and Scope of Audit-Various kinds ofAudit-Rights,DutiesandResponsibilitiesofAuditor-Commencement of Audit Programme - Routine Checking of Vouchinganditsmeaning-VouchingofCashTransaction–ImportanceofRoutine Checking. | 15 |
| II | VerificationandValuationofAssetsandLiabilities:MeaningofVerification - Mode of Valuation of various Assets and Liabilities -Depreciation–Definition–Objects,Methods,AuditorsDuty–Reserve: Meaning - Definition – Various Reserves – Audit of FinalAccounts : Profits and Loss Account Balance Sheet. | 15 |
| III | AppointmentandRemovalofAuditors:CompanyAudit-AppointmentandRemovalofAuditors-RightsandDutiesofCompanyAuditors-Liabilities–AuditofShareCapitalandShareTransfer. | 15 |
| IV | CooperativeAudit:Definition,Nature,Scope,objectivesandAdvantages-VariousKindsofAuditDifferentiateCommercialandCooperative Audit- Internal Check and Internal Audit - Rights, Dutiesand Responsibilities of Auditor. Distinguish Audit from Inspection andSupervision-CommencementofAudit:AuditProgramme-Mechanical and Administrative Audit – Methods. | 15 |
| V | Audit Programme for Selected Societies : Various stages of Audit inCooperative Credit Institution - Marketing Society, Consumer Stores,HousingSociety,MilkSupplySociety,IndustrialCooperative,Classification on the Reserve Bank of India Standard -Preparation ofFinal Audit Memorandum and Its Enclosures. | 15 |
|  | **Total** | **75** |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Gain in-depth knowledge about Fundamental concepts of Audit, vouching andinternal check |
| **CO2** | Acquire the knowledge about the Verification and Valuation of cooperativefinancial statement |
| **CO3** | Familiarize the procedure of appointment and removal of Company auditor |
| **CO4** | Cognize the structure of cooperative audit set up and audit programme |
| **CO5** | Understand the audit programme for various types of cooperatives |
| **Textbooks** | |
| 1. | B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd,  2003. |
| 2. | D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt.  Ltd,1998 |
| 3. | B.N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hand Book Of Practical  Auditing, S.Chand And Company Ltd, 2000. |
| 4. | Krishnaswami O.R. Principles of Cooperative Audit, Oxford and IBH Pub. Co, New  Delhi. |
| 5. | Saxena, R.G. Principles and Practice of Auditing, Himalaya Publishing House. |
| **Reference Books** | |
| 1. | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Y.K.%2BRao&search-alias=stripbooks)– Mittalpublication |
| 2. | Cooperative Audit and Control-[Gavin W. T. Scott](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor%3A%22Gavin%2BW.%2BT.%2BScott%22)- International Labour Office |
| 3. | Cooperative Auditing- [M. Karthikeyan](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=M.%2BKarthikeyan&search-alias=stripbooks)- Discovery Publishing Pvt.Ltd |
| 4. | Samiuddin, MahfoozurRahman and HifzurRehman. Cooperative Accounting and  Auditing, Himalaya Publishing House, New Delhi |
| 5. | KameswaraRao, Y. Principles and Practice of Cooperative Audit, Sri Meheresh  Publications, Hyderabad. |
| **Web Resources** | |
| 1. | [https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-](https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf)  [audit%2010062017.pdf](https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf) |
| 2. | <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf> |
| 3. | <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf> |
| 4. | <https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf> |

|  |  |
| --- | --- |
| 5. | [https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-](https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf)  [Audit-Toolkit.pdf](https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf) |

# MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

# THIRD YEAR – SEMESTER – VI

**PROFESSIONAL COMPETENCY SKILL:** General awareness for Competitive Examination

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPF66 | | 2 |  |  |  | 2 | 2 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | Tocreatetheopportunityforlearningacrossdifferentdisciplinesandbuildsexperiencefor students as they grow into lifelong learners. | | | | | | | | | |
| **LO2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **LO3** | To know the basic concepts of various discipline | |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **UNIT** | **Details** | **No. of Hours** |
| I | **Indian Polity**  Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, DirectivePrinciplesofStatepolicy,TypesofMajority,AmendmentstotheConstitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | **6** |
| II | **Geography**  Major oceans of the world –Important Canals – Gulfs – Straits and passes –Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems,Cloudssystems,Worldclimaticclassification–Indianclimate–IndianMonsoon – Indian’s physical features, Indian Soil types and Distribution –Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture –Major crops and its distribution, Indian Industries and its Distribution. | **6** |
| III | **Economy**  National Income – Inflation – Money and Banking- Agriculture in India –Union Budget – Planning in India – Poverty – Unemployment – InclusiveDevelopmentandDevelopmentissues–Industrialpolices–FinancialMarkets. | **6** |
| IV | **History**  Modern India – formation of Indian National Congress – Morley MintoReforms, Revolutionary activities – World War I and India’s Response –Home Rule league–Montague Chelmsfordre forms–RowlattAct–Non  –Cooperation Movement– Simon commission and Nehru Report–Civil Disobedience Movement and Round Table conferences–Quit India Movement and Demand for Pakistan–Cabinet Mission–Formation of Constituents Assembly and partition of India. | **6** |
| V | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio GeoChemical Cycles – International Bio Diversity organisations- International Conventions–ConferencesandProtocol–Indian Environmental laws and Environment Related organisation | **6** |

|  |  |  |
| --- | --- | --- |
| **TOTAL** | | **30** |
| **Course Outcomes** | | |
| **CO1** | Develop board knowledge of the different components in polity | |
| **CO2** | Understand the Geographical features across countries and in India | |
| **CO3** | Acquire knowledge on the aspects ofIndian Economy | |
| **CO4** | Understand the significance of India’s Freedom Struggle | |
| **CO5** | Gain knowledge on Ecology and Environment | |
| **Textbooks** | | |
| 1 | Class XI and XII NCERT Geography | |
| 2 | History – Old NCERT’S Class XI and XII | |
| **Reference Books** | | |
| 1 | M. Laxmikant (2019) , Indian polity, McGraw- Hill | |
| 2 | Ramesh Singh (2022) , Indian Economy , McGraw - Hill | |
| 3 | G.C Leong, Physical and Human Geography, Oxford University Press | |
| 4 | MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | [https://www.freebookkeepingaccounting.com/using-excel-in-accounts](http://www.freebookkeepingaccounting.com/using-excel-in-accounts) | |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3 | [https://www.youtube.com/watch?v=Nv\_Nnw01FaU](http://www.youtube.com/watch?v=Nv_Nnw01FaU) | |

**EXTENSION ACTIVITY**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| 23UCOPX67 |  |  |  |  | **1** |  | **25** | **75** | **100** |

**(Refer to the Regulations)**

