



**ANNAMALAI UNIVERSITY**  
**308 - M.Com. Co-operative Management**  
 Curricula and Scheme of Examination  
 (For students admitted from the academic year 2022-2023)

| Course Code          | Study Components & Course Title             | Hours/Week | Credit    | Maximum Marks |     |            |
|----------------------|---|------------|-----------|---------------|-----|------------|
|                      |   |            |           | CIA           | ESE | Total      |
| <b>SEMESTER - I</b>  |   |            |           |               |     |            |
| 22PCOPC11            | Core 1: Strategic Financial Management      | 6          | 4         | 25            | 75  | 100        |
| 22PCOPC12            | Core 2: Managerial Economics                | 6          | 4         | 25            | 75  | 100        |
| 22PCOPC13            | Core 3: Co-operation Theory and Development | 5          | 4         | 25            | 75  | 100        |
| 22PCOPC14            | Core 4: Marketing Management                | 5          | 4         | 25            | 75  | 100        |
|                      | Core Elective 1                             | 5          | 3         | 25            | 75  | 100        |
|                      | Open Elective I                             | 3          | 3         | 25            | 75  | 100        |
|                      | <b>Total</b>                                | <b>30</b>  | <b>22</b> |               |     | <b>600</b> |
| <b>SEMESTER - II</b> |   |            |           |               |     |            |
| 22PCOPC21            | Core 5: Advanced Financial Accounting       | 6          | 4         | 25            | 75  | 100        |
| 22PCOPC22            | Core 6: Income Tax Law and Practice         | 6          | 4         | 25            | 75  | 100        |
| 22PCOPC23            | Core 7: Legal Frame work for Co-operatives  | 6          | 4         | 25            | 75  | 100        |
| 22PCOPC24            | Core 8: Co-operatives in Foreign Countries  | 5          | 3         | 25            | 75  | 100        |
|                      | Core Elective 2                             | 5          | 3         | 25            | 75  | 100        |
| 22PFLDC26            | Field Study                                 | -          | 3         | 25            | 75  | 100        |
| 22PHUM27             | Compulsory Course: Human Rights             | 2          | 2         | 25            | 75  | 100        |
|                      | <b>Total</b>                                | <b>30</b>  | <b>23</b> |               |     | <b>700</b> |

**List of Core Electives**  
**[Internal Elective for Same Major Students]**  
**(Choose 1 out of 3 in each Semester)**

| Semester | Course Code | Course Title  | H/W | C | CIA | ESE | Total |
|----------|-------------|---|-----|---|-----|-----|-------|
| I        | 22PCOPE15-1 | Organisational Behaviour                                | 5   | 3 | 25  | 75  | 100   |
|          | 22PCOPE15-2 | Human Resource Management                               | 5   | 3 | 25  | 75  | 100   |
|          | 22PCOPE15-3 | Banking And Insurance                                   | 5   | 3 | 25  | 75  | 100   |
| II       | 22PCOPE24-1 | Management Information System and Computer Applications | 5   | 3 | 25  | 75  | 100   |
|          | 22PCOPE24-2 | Export Marketing  | 5   | 3 | 25  | 75  | 100   |
|          | 22PCOPE24-3 | Strategic Management for Co-operatives                  | 5   | 3 | 25  | 75  | 100   |

**List of Open Electives**  
**[External Elective for Other Major Students – Inter/Multi Disciplinary Courses]**  
**(Choose 1 out of 3 in each Semester)**

| <b>Semester</b> | <b>Course Code</b> | <b>Course Title</b>          | <b>H/W</b> | <b>C</b> | <b>CIA</b> | <b>ESE</b> | <b>Total</b> |
|-----------------|--------------------|------------------------------|------------|----------|------------|------------|--------------|
| I               | 22PCOPO16-1        | Fundamentals of Co-operation | 3          | 3        | 25         | 75         | 100          |
|                 | 22PCOPO16-2        | Co-operative Law             | 3          | 3        | 25         | 75         | 100          |
|                 | 22PCOPO16-3        | Rural Social Institution     | 3          | 3        | 25         | 75         | 100          |

## PROGRAMME OUTCOMES

**PO1: Domain Knowledge - Domain knowledge: Demonstrate knowledge of basic concepts, principles and applications of the specific science discipline.**

**PO2: Resource Utilisation - Cultivate the skills to acquire and use appropriate learning resources including library, e-learning resources, ICT tools to enhance knowledge-base and stay abreast of recent developments.**

**PO3: Analytical and Technical Skills - Analytical and Technical Skills: Ability to handle/use appropriate tools/techniques/equipment with an understanding of the standard operating procedures, safety aspects/limitations**

**PO4: Critical thinking and Problem solving - Identify and critically analyze pertinent problems in the relevant discipline using appropriate tools and techniques as well as approaches to arrive at viable conclusions/solutions.**

**PO5: Project Management - Demonstrate knowledge and scientific understanding to identify research problems, design experiments, use appropriate methodologies, analyze and interpret data and provide solutions. Exhibit organizational skills and the ability to manage time and resources.**

|                                  |  |                                |
|----------------------------------|--|--------------------------------|
| <b>SEMESTER - I<br/>CORE - I</b> | <b>22PCOPC11: STRATEGIC FINANCIAL<br/>MANAGEMENT</b> | <b>CREDITS: 4<br/>HOURS: 6</b> |
|----------------------------------|--|--------------------------------|

### **COURSE OBJECTIVES**

- 1) To understand the functions of finance management
- 2) To expand the awareness of long term sources of funds
- 3) To facilitate the students understand of capital structure and leverage
- 4) To impart knowledge on capital investment decision among the students.
- 5) To acquaint students with the subject of working capital management.

### **Unit I Financial Management**

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Time value of money - Risk-return trade off.

### **Unit II Management of Funds**

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

### **Unit III Capital Structure**

Capital structure planning- Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

### **Unit IV Investment Decisions**

Investment Decision - The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

### **Unit V Working Capital Management**

Working capital management-working capital cycle-forecasting of working capital requirements- Factors influencing working capital-Management of inventory, cash and accounts receivables- payables management-credit and collection policies.

### **COURSE OUTCOMES**

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

- 1) Apply the functions of Financial Management.
- 2) Tap the long term sources of funds and working capital.
- 3) Gain information about capital structure and leverage
- 4) Accumulate about capital investment decision

- 5) Get acquainted with the concept of working capital Management.

### Text Books

- 1) I M Pandey, 2016 Financial Management, Vikas Publishing House Pvt Ltd.
- 2) John H Hampton, 2017 Financial Decision Making, Prentice Hall of India Ltd.
- 3) Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,

### Supplementary Readings

- 1) Sharma Shashi R.K and Gupta K 2017, Financial Management, Kalyani Publishers, Ludhiana.
- 2) M.Y.Khan and P.K.Jain, 2018 Financial Management, Tata McGraw Hill Publishing Company Limited.
- 3) P.V.Ratnam, 2013 Financial Management Theory, Problems and Solutions, Kitab Mahal.
- 4) Maheswari S.N 2017, Financial Management, S.Chand and Sons Publishers, New Delhi.
- 5) Srinivasan T 2022 Financial Management Vijay Nicole Imprints Private Ltd, Chennai.

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 2   | 3   | 3   | 2   |
| CO2 | 3                  | 1   | 3   | 3   | 2   |
| CO3 | 3                  | 2   | 3   | 3   | 2   |
| CO4 | 3                  | 1   | 3   | 3   | 2   |
| CO5 | 3                  | 2   | 3   | 3   | 1   |

\*3– Strong, 2- Medium, 1- Low

|                                  |  |                                |
|----------------------------------|--|--------------------------------|
| <b>SEMESTER - I<br/>CORE – 2</b> | <b>22PCOPC12: MANAGERIAL ECONOMICS</b> | <b>CREDITS: 4<br/>HOURS: 6</b> |
|----------------------------------|--|--------------------------------|

### **COURSE OBJECTIVES**

- 1) To enable the students to know the scope and application of managerial economics.
- 2) To teach the managerial use of production function.
- 3) To educate different marketing structures
- 4) To enlighten profit planning and forecasting
- 5) To sensitise the students to business cycle and policies.

### **Unit I Managerial Economics**

Managerial Economics – meaning, nature, scope and application – relationship with other discipline – role of managerial economist – demand analysis – demand determinants – forecasting and techniques.

### **Unit II Production Function**

Production function – managerial use of production function – supply analysis – law of supply – managerial uses of supply curve. Cost concepts, classification & determinants – cost output relationship – economics of scale – cost control and cost reduction.

### **Unit III Price**

Price and output decision under different marketing structures – perfect competition, monopoly, oligopoly & monopolistic competition – price discrimination – pricing objectives, policies, strategies and methods – price differentials-price forecasting.

### **Unit IV Profit**

Profit – nature & concept – profit planning, policies and forecasting – profit theories – measurement of profit – interest – rent and theories.

### **Unit V Business Cycle and Policies**

Business cycle and policies – economic forecasting of business – input output analysis – national income.

### **COURSE OUTCOMES**

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

- 1) Understand the scope and application of managerial economics.
- 2) Learn the production function from managerial point of view.
- 3) Gain knowledge on different marketing structures.
- 4) Apply Profit planning and forecasting concept in practice
- 5) Learn the implications of Business cycle and policies.

### **Text Books**

1. Joel Dean, 2012 Managerial Economics, Prentice Hall, New York
2. Mehta P.L. 2017 Managerial Economics Sultan Chand and Sons, New Delh

3. Varshney and Maheswari 2019 Managerial Economics, Sultan Chand and Sons, New Delhi.

**Supplementary Readings:**

1. Gupta G.S 2014 Managerial Economics Tata McGraw Hill, New Delhi.
2. Mithani D.M 2017 Managerial Economics Himalaya Publishing House, Mumbai.
3. Dwivedi D.N. 2019 Managerial Economics Vikas Publishing house P.Ltd, New Delhi.
4. Cauvery, Sudha Nayak and Others 2018 Managerial Economics – S.Chand and Sons. New Delhi.
5. H. Craig Petersen, W. Cris Lewis, 2017 Managerial Economics, Pearson Education.Chennai

**Outcome Mapping**

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 2   | 1   | 3   | 1   |
| CO2 | 3                  | 1   | 2   | 3   | 2   |
| CO3 | 3                  | 2   | 1   | 1   | 1   |
| CO4 | 3                  | 1   | 2   | 3   | 2   |
| CO5 | 3                  | 2   | 2   | 3   | 2   |

\*3– Strong, 2- Medium, 1- Low

|                                  |   |                                |
|----------------------------------|---|--------------------------------|
| <b>SEMESTER - I<br/>CORE – 3</b> | <b>22PCOPC13: COOPERATION: THEORY AND<br/>DEVELOPMENT</b> | <b>CREDITS: 4<br/>HOURS: 5</b> |
|----------------------------------|---|--------------------------------|

### **COURSE OBJECTIVES**

- 1) To make the students to gain expert knowledge in Co-operation
- 2) To impart the students for co-operative thoughts
- 3) To enable the students to understand the Co-operative Development in India
- 4) To educate the students for Co-operative Development in five-year Plans
- 5) To educate the students for strength, weakness, opportunities and threats in co-operatives.

### **Unit I Co-operation**

Meaning, Definition, Values Features and Benefits of Cooperation – Cooperative Principles – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA in 1936, 1966 – ICA Cooperative Identity Statement 1995..

### **Unit II Co-operative Thoughts**

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

### **Unit III Co-operative Development in India**

Major stages, Pre-independence Era: Nicholson’s Report – Cooperative Credit Societies Act 1904, Cooperative Societies Act 1912 – Maclagan Committee(1914), Royal Commission on Agriculture(1928) – Cooperative Planning Committee (1959).

### **Unit IV Co-operative Development under Five Year Plans**

Major findings and recommendations of AIRCSC, Mehta Committee, AIRCRC Integrated Cooperative Development Project (ICDP) – Development Action Plan (DAP) – Liberalization and Cooperative Sector.

### **Unit V Challenges before Co-operatives**

Strengths, Weaknesses, Opportunities and Threats – New Generation Cooperatives.

### **COURSE OUTCOMES**

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

- 1) Understand the Significance of Principles and Practice of Co-operation
- 2) Discuss and appreciate the Importance of Co-operative Thoughts.
- 3) Gain Knowledge in the Co-operative Development in India.
- 4) Understand the Co-operative Development in Five Year Plans
- 5) Identify the strength, weakness, opportunities and threats in co-operatives



**Text Books**

- 1) Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
- 2) Mathur B.S 2002 Co-operation in India, Sahitya Bhavan Publications, Agra,
- 3) Bedi R.D 2000 Theory, History and Practice of Co-operation, Konark Publications, Agra.

**Supplementary Readings**

- 1) Ravichandran K and NakkiranS 2009 Co-operation: Theory and Practice, Abijit 2) Publication, New Delhi.
- 3) Krishnaswami O.R and Kulandaisamy V 2000 Co-operation: Concept and Theory, Arudra Academy, Coimbatore.
- 4) Patnaik, Umesh, Roy and Ananta K 2002 Co-operation and Co-operative Management, Kalyani Publishers, Ludhiana.
- 5) Tripathy 2000 Co-operative for Rural Development, Tamil Nadu Book House, Chennai.
- 6) Sharada V 2000 The Theory of Co-operation, Himalaya Pub, Mumbai.

**Outcome Mapping**

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 1                  | 2   | 1   | 1   | 1   |
| CO2 | 2                  | 1   | 2   | 1   | 2   |
| CO3 | 2                  | 2   | 1   | 1   | 1   |
| CO4 | 1                  | 1   | 2   | 1   | 2   |
| CO5 | 1                  | 2   | 2   | 1   | 2   |

\*3– Strong, 2- Medium, 1- Low

|                                  |  |                                |
|----------------------------------|--|--------------------------------|
| <b>SEMESTER - I<br/>CORE - 4</b> | <b>22PCOPC14: MARKETING MANAGEMENT</b> | <b>CREDITS: 4<br/>HOURS: 5</b> |
|----------------------------------|--|--------------------------------|

**Learning Objectives**

- 1) To teach the students concepts of marketing
- 2) To educate the students for the components of Marketing Mix
- 3) To enable the students to educate the market segmentation
- 4) To impart knowledge on Pricing strategies
- 5) To educate the students for Distribution strategies.

**Unit I Marketing**

Marketing Definition- Importance- Concepts of Marketing Task- Conventional & Situational Marketing -, Approaches to Marketing, Remarketing, De-Marketing, Synchro-Marketing Concepts- Traditional and Modern Concepts - Marketing Mix - Modern Marketing Functions - Features of Industrial, Consumer and Services Marketing.

**Unit II Product**

Meaning-Classification of Goods- Product Planning and Development- Product Life Cycle - New Product Development- Product Positioning – Diversification – Product Related Strategies – Branding - Brand Image Building- Brand Extension - Brand Celebrity.

**Unit III Market Segmentation**

Bases and Benefits - Consumer Behavior- Factors Influencing Consumer Behavior, Post Purchase Behavior - Marketing Research - Steps In Marketing Research - Sales Forecasting : Techniques and Criteria.

**Unit IV Pricing**

Meaning and Objectives - Pricing Policies Strategies- Pricing Methods - Promotion Mix : Purpose of Promotion- Promotion Strategy – Sales Promotion - Levels, Advertising : Kinds of Advertising - Advertising Copy- Advertising Budget - Advertising Agency. Sales Management : Salesmanship – Qualities - Effective Selling - Sales Process.

**Unit V Distribution**

Selection of Channels of Distribution - Wholesalers and Retailers – Functions and Importance In Distribution Net Work, Warehousing –Types - Decisions. Management of Physical Distribution.Ethics in marketing.

**COURSE OUTCOMES**

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

- 1) Grasp the overview of marketing and apply modern marketing concept.
- 2) Apply segmentation strategies in practice.
- 3) Apply product promotional strategies.
- 4) Understand the Pricing strategies.

- 5) Gain Knowledge in Distribution strategies.

### Text Books

- 1) Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai.
- 2) Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand & Company New Delhi.
- 3) Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

### Supplementary Readings

- 1) Kotler, P., and Armstrong. 2016. Principles of Marketing, Persons Education. New York.
- 2) Kotler, P., Lane, K., and Keller. 2017. Marketing Management, Pearson Education, New York.
- 3) Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai.
- 4) Dodson, I. 2016 The Art of Digital Marketing: Wiley Publications. New York.
- 5) Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 2   | 1   | 1   | 1   |
| CO2 | 3                  | 3   | 2   | 3   | 2   |
| CO3 | 3                  | 2   | 1   | 1   | 3   |
| CO4 | 1                  | 1   | 2   | 3   | 2   |
| CO5 | 1                  | 2   | 2   | 1   | 2   |

\*3– Strong, 2- Medium, 1- Low

|  |  |                                |
|--|--|--------------------------------|
| <b>SEMESTER - I<br/>CORE Elective -1</b> | <b>22PCOPE15-1: ORGANISATIONAL<br/>BEHAVIOUR</b> | <b>CREDITS: 3<br/>HOURS: 5</b> |
|--|--|--------------------------------|

### **Learning Objectives**

- 1) To make the students understand and the need and importance of Organizational Behavior
- 2) To impart the students the application of organizational conflict technique to resolve problems in an organization
- 3) To sensitise students about the implication of organizational changes and its effectiveness
- 4) To introduce the organisational Effectiveness and Quality of Work Life
- 5) To understand the concept of the Organisational Change and Development

### **Unit I : Introduction to Organisational Behaviour**

Organisational Behaviour – Meaning- Importance- Nature and Scope- Organisation Goals-Functions- Evolution of Organisational Behaviour-Factors Influencing Organisational Behaviour.

### **Unit II : Organisational Structure and Culture**

Organisational Structure– Meaning-Need – Elements- Typology- Organisational Structure and Employee Behaviour-Meaning and Definition of Organizational Culture-Types Functions –Factors influencing organizational culture-Differentiation between organizational culture and climate.

### **UNIT III : Organisational Conflicts and Leadership**

Organisational Conflicts – Causes and Types – Managing Conflicts – Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

### **Unit IV : Organisational Effectiveness and Quality of Work Life**

Organisational Effectiveness- Meaning-Approaches to Organisational Effectiveness- Factors influencing Organisational Effectiveness-Quality of Work Life- Meaning – Definition- Evolution and Development of the Concept of QWL-Constituents of QWL.

### **Unit V: Organisational Change and Development**

Organisational Change – Meaning- Reasons for changing – Types of Changes- Organisational Resistance-Managing Resistance to Change- Organisational Development Meaning-Characteristics – Models – Factors influencing of an OD Intervention.

**COURSE OUTCOMES**

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

- 1) Appreciate the implications of Organizational Behaviour in an organization.
- 2) Compare the strength and limitations of different organizational structure
- 3) Address the different forms of conflicts and assume different leadership styles
- 4) Recall the significance of quality of work life and organizational changes
- 5) Recognize the factors influencing the organizational effectiveness.

**Text Books**

- 1) Sundar K 2020 Organisational Behaviour Vijay Nicole Imprints Pvt Ltd, Chennai.
- 2) L.M. Prasad 2016 Organisational Behaviour, Sultan Chand & Sons, New Delhi.
- 3) K. Aswathappa 2017 Essentials of Organisational Behaviour, McGraw Hill, New Delhi.

**Supplementary Readings**

- 1) Hell Riegel, Slocum and Woodman, 015 Organisation Behaviour, South Western, Thomson Learning, USA.
- 2) R.S. Dwivdi, 2012 Human Relations and Organizational Behaviour, Mc Millan India Ltd., New Delhi.
- 3) Stephen P. Robbins, 2017 Organizational Behaviour, 9th Edition, Pearson Education, New Delhi
- 4) P.Subba Rao, 2012 Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House,Hyderabad
- 5) P.C. Tripathi, 2017 Personnel Management and Industrial Relations, Sultan Chand & Sons.

**Outcome Mapping**

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 3   | 3   | 2   | 3   |
| CO2 | 2                  | 2   | 2   | 3   | 2   |
| CO3 | 2                  | 3   | 2   | 2   | 3   |
| CO4 | 2                  | 2   | 2   | 2   | 2   |
| CO5 | 2                  | 3   | 3   | 2   | 3   |

\*3– Strong, 2- Medium, 1- Low

|  |   |                                |
|--|---|--------------------------------|
| <b>SEMESTER - I<br/>CORE Elective -1</b> | <b>22PCOPE15-2: HUMAN RESOURCE<br/>MANAGEMENT</b> | <b>CREDITS: 3<br/>HOURS: 5</b> |
|--|---|--------------------------------|

### **Learning Objectives**

- 1) To approach changing role of HRM in global and Indian perspective
- 2) To understand the HR Planning and Job Analysis
- 3) To disseminate knowledge about various methods of recruitment, training and performance appraisal techniques
- 4) To acquire knowledge in Performance Appraisal
- 5) To impart knowledge of various theories of motivation and human resource audit

### **Unit I: Introduction to Human Resource Management**

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM- Competencies of HR manager

### **Unit II : HR Planning and Job Analysis**

Importance of HR planning - Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

### **Unit III: Human Resource Development**

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

### **Unit IV: Performance appraisal and Compensation Management**

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment

### **Unit V: Motivation**

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

### **COURSE OUTCOMES**

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

- 1) Comprehend the fundamentals of Human Resource Management
- 2) Prepare job analysis report and be able to develop job description and job specification.
- 3) Describe the various motivational applications in practice

- 4) Apply performance appraisal techniques and able to prepare performance appraisal forms
- 5) Develop plans and execute human resource audit.

### Text Books

- 1) Sundar K Srinivasan J 2018, Human Resource Management Vijay Nicole Imprints Pvt Ltd, Chennai.
- 2) A.M. Sheikh, 2015 Human Resource Development and Management, S. Chand & Co, New Delhi
- Aswathappa, 2012 Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi.

### Supplementary Readings

- 1) Dressler 2012 Human Resource management, Pearson Education, New Delhi
- 2) De Cenzo and Robbins,2015 Personnel/Human Resource Management, Prentice Hall of India, New Delhi
- 3) S.K.Chakraborty, 1999 Values and Ethics for Organization, Oxford University Press USA.
- 4) Prasad, L M, 2017,Human Resource Management, Sultan Chand and Sons, New Delhi.
- Narayan B,2016, Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 1   | 3   | 2   | 1   |
| CO2 | 1                  | 2   | 2   | 1   | 2   |
| CO3 | 1                  | 3   | 1   | 3   | 1   |
| CO4 | 3                  | 2   | 2   | 2   | 2   |
| CO5 | 2                  | 1   | 3   | 2   | 3   |

\*3– Strong, 2- Medium, 1- Low

|  |   |                                      |
|--|---|--------------------------------------|
| <b>SEMESTER - I</b><br><b>CORE Elective -1</b> | <b>22PCOPE15-3: BANKING AND INSURANCE</b> | <b>CREDITS: 3</b><br><b>HOURS: 5</b> |
|--|---|--------------------------------------|

|                             |   |
|-----------------------------|---|
| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To obtain a deep knowledge in the functioning of commercial banks.                          |
| <b>LO2:</b>                 | To comprehend the general principles of contract of insurance and other forms of insurance. |
| <b>LO3:</b>                 | To gain mastery over the provisions of banking instruments.                                 |
| <b>LO4:</b>                 | To understand the Insurance functions   |
| <b>LO5:</b>                 | To acquire knowledge on General Insurance policies  |

#### **Unit I: Banking Functionary Services**

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

#### **Unit II: Commercial Banks Role on Economic Development**

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

#### **Unit III: Instruments in Banking Negotiable Instruments**

Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions. Debit card and Credit card-Smart card-Endorsements-Types.

#### **Unit IV: Insurance and Function**

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

#### **Unit V: General Insurance Policies**

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance. Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

|                         |  |
|-------------------------|--|
| <b>Course Outcomes:</b> |  |
|                         | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b>             | Understand the fundamental concepts of banking and Insurance.                |
| <b>CO2:</b>             | Recall the role of commercial banks in Economic Development.                 |
| <b>CO3:</b>             | Master the provisions of banking instruments.                                |
| <b>CO4:</b>             | Understand the implications of various types of policies.                    |



|             |  |
|-------------|--|
| <b>CO5:</b> | Recognize the fundamental principles of general insurance. |
|-------------|--|

**Text Books:**

1. Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S. Chand and Sons PVT Ltd, Ram Nagar, New Delhi
2. Murthty, A. 2017, Principles and Practices of Insurance Margam Publication, Chennai
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi

**Supplementary Readings:**

1. Shekhar K.C., Lekshmy Shekhar, 2017, Banking Theory and Practice, Vikas Publishing Houses Pvt Ltd., Chennai
2. Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, Muthu Kalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM, E.N.Sundaram, 2016, Modern Banking Sultan Chand and Sons, New Delhi.
4. Gupta, P.K., 2016, Insurance and Risk Management, Himalaya Publishing House, Goregaon, Mumbai.
5. Premkumar Srivatsava 2017, Banking Law and Practice, Himalaya Publishing House, Mumbai.

**Outcome Mapping**

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 3   | 3   | 2   | 2   |
| CO2 | 1                  | 2   | 2   | 2   | 2   |
| CO3 | 1                  | 3   | 2   | 3   | 2   |
| CO4 | 3                  | 3   | 2   | 2   | 2   |
| CO5 | 2                  | 3   | 3   | 2   | 3   |

\*3– Strong, 2- Medium, 1- Low

|  |  |                                |
|--|--|--------------------------------|
| <b>SEMESTER - II<br/>CORE - 5<br/>PART - III</b> | <b>222PCOPC21: ADVANCED<br/>FINANCIAL ACCOUNTING</b> | <b>CREDITS: 4<br/>HOURS: 6</b> |
|--|--|--------------------------------|

|                             |   |
|-----------------------------|---|
| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To provide an in depth knowledge in Partnership accounts in Admission                     |
| <b>LO2:</b>                 | To provide an in depth knowledge in Partnership accounts in Dissolution                   |
| <b>LO3:</b>                 | To foster analytical thinking on the related areas of Hire Purchase and Instalment System |
| <b>LO4:</b>                 | To educate students for Branch and Departmental Accounts                                  |
| <b>LO5:</b>                 | To impart knowledge on issue of shares  |

**Unit I: Partnership Accounts – Admission, Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

**Unit II: Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

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

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

**Unit V: Company Accounts**

Concepts – Shares issue – Application – Allotment – call money - share forfeitures – Reissue of Shares – calculation of Capital Reserve and Company Final Accounts.

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|             | After the successful completion of the course, the students will be able to:               |
| <b>CO1:</b> | Solve the problems of partnership accounts relating to Admission of partner                |
| <b>CO2:</b> | Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership |
| <b>CO3:</b> | Practise accounting problems relating to Branch and Departmental Accounts                  |
| <b>CO4:</b> | Solve the accounting problems relating to Hire Purchase and Installment System             |
| <b>CO5:</b> | Understand emerging areas in issue of shares   |

### **Text Books:**

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M.C Grewal T. 2017, Advanced Accounts, 2015, S. Chand and Sons Publishers, New Delhi
3. Jain S.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

### **Supplementary Readings:**

1. Maheswari SN 2014. Advanced Accounts Sultan Chand and Sons , New Delhi
2. Ashok Shegal and Deepal Shegal 2013 Advanced Accounting, Taxmann Publications PVT Limited , New Delhi.
3. Vinayagam and Charumathi B 2014 Final Accounts, Sultan Chand & Sons , New Delhi .
4. Reddy, T.S and Murthy A, 2015 Financial Accounting-Margham Publications,- Chennai.
5. Sundern Gary L. Horngren Charles T Elli off John, 2017 Introduction to Financial Accounting, Pearson Education, New Delhi.

### **Outcome Mapping**

|                   | <b><u>Programme Outcomes</u></b> |                   |                   |                   |                   |
|-------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
|                   | <b><u>PO1</u></b>                | <b><u>PO2</u></b> | <b><u>PO3</u></b> | <b><u>PO4</u></b> | <b><u>PO5</u></b> |
| <b><u>CO1</u></b> | <b><u>3</u></b>                  | <b><u>3</u></b>   | <b><u>3</u></b>   | <b><u>3</u></b>   | <b><u>3</u></b>   |
| <b><u>CO2</u></b> | <b><u>3</u></b>                  | <b><u>3</u></b>   | <b><u>3</u></b>   | <b><u>3</u></b>   | <b><u>3</u></b>   |

|            |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|
| <u>CO3</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> |
| <u>CO4</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> |
| <u>CO5</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> |

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

|                                  |   |                                |
|----------------------------------|---|--------------------------------|
| <b>SEMESTER - II<br/>CORE -6</b> | <b>22PCOPC22: INCOME TAX LAW<br/>AND PRACTICE</b> | <b>CREDITS: 4<br/>HOURS: 6</b> |
|----------------------------------|---|--------------------------------|

|                             |   |
|-----------------------------|---|
| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To get the students to acquaint with knowledge on the provisions of Income Tax Regulations in India     |
| <b>LO2:</b>                 | To educate the students on computation of Salary and House Property Income                              |
| <b>LO3:</b>                 | To enable the students to learn the Income from Business and Profession, Capital gain and other sources |
| <b>LO4:</b>                 | To know Clubbing of Income and Set off & Carry forward losses   |
| <b>LO5:</b>                 | To impart knowledge to the students to file tax returns   |

#### **Unit I Concept of Income**

Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

#### **Unit II: Computation of Salary and House property Income**

Heads of income - Salaries income – Allowances – Perquisites – Gratuity – Pension – Profits-in-lieu of salary - Provident funds - Income from House property – Definition of annual value - Deductions from annual value - Computation of income house property under different circumstances.

#### **Unit III: Computation of Income from Business and Profession, Capital gain and other sources**

Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.

#### **Unit IV Clubbing of Income and Set off & Carry forward losses**

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

#### **Unit V Procedure for Assessment**

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.

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| <b>Course Outcomes:</b> |  |
|                         | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b>             | Understand the concept of income   |

|             |   |
|-------------|---|
| <b>CO2:</b> | Compute the total income of various kinds of assesses                 |
| <b>CO3:</b> | Understand the clubbing of income and carry forward of losses         |
| <b>CO4:</b> | Determine the tax liability under different heads of income           |
| <b>CO5:</b> | Get familiarized with filing of return on different kinds of assesses |

### Text Books:

1. Srinivasan T 2022-23 Income Tax Law and Practice, Vijay Nicole Imprints Limited, Chennai
2. Bhagavathi Prasad, 2022-23 Direct Taxes – Law and Practice, New Age International (P) Ltd. New Delhi.
3. Mehrotra and Goyal Sahitya 2022-23 Income Tax Law and Accounts, Bhavan Publications. New Delhi

### Supplementary Readings:

1. Girish Ahuja and Ravi Gupta, 2022-23, Systematic Approach to Income tax, Bharat Law House Ltd., New Delhi.
2. Gaur V.P. and Narang. D.B. 2022-23, Income Tax Law and Practice Kalyani Publishers, Ludhiana
3. Reddy T.S. and Hariprasad Reddy.Y 2022-23, Income Tax Theory, Law and Practice –Margham Publications, Chennai
4. Ramesh Sharma 2022-23, Income tax Pleading, Practice, Bharath Publications, New Delhi
5. Vinod K. Singhania 2022-23 Students Guide to Income Tax – Taxmann Publications Pvt. Ltd, New Delhi.

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 2                  | 3   | 3   | 3   | 3   |
| CO2 | 3                  | 3   | 3   | 3   | 3   |
| CO3 | 3                  | 3   | 3   | 3   | 3   |
| CO4 | 3                  | 3   | 3   | 3   | 3   |
| CO5 | 2                  | 3   | 3   | 3   | 3   |

\*3– Strong, 2- Medium, 1- Low

|                                  |  |                                |
|----------------------------------|--|--------------------------------|
| <b>SEMESTER - II<br/>CORE -7</b> | <b>22PCOPC23: LEGAL FRAME<br/>WORK FOR CO-OPERATIVES</b> | <b>CREDITS: 4<br/>HOURS: 6</b> |
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| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To educate the students for the Origin and development of Cooperative legislation |
| <b>LO2:</b>                 | To understand the legislations of Tamil Nadu Co-operative Societies Act 1983      |
| <b>LO3:</b>                 | To impart the knowledge on the regulatory provisions relating to Cooperatives.    |
| <b>LO4:</b>                 | To impart the students on legal provision for employees of co-operatives          |
| <b>LO5:</b>                 | To understand the Indian contract Act and allied laws.                            |

#### **Unit I Cooperative Legislation**

Need for Legal Frame Work for Cooperatives-History of Cooperative Legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies 1991-Self Reliant Cooperatives Societies Act 1995-features – Multi-unit Cooperative Societies Act 2002 – Constitutional Amendment Act, 2011 - Features.

#### **Unit II The Tamil Nadu Cooperative Societies Act 1983**

Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and disqualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- Net Profit Distribution.

#### **Unit III Regulatory Provisions Relating to Cooperatives**

Audit , Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes – State Aid to Registered Cooperatives.

#### **Unit IV Provisions Relating to Employees of Cooperatives**

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

#### **Unit V Other Laws**

Indian Contract Act of 1872 - Essential of Valid Contract -Breach of Contract and its Remedies. Sale of Goods Act 1930- Sale-Agreement to Sell, Consumer Protection Act 1986- Features-Grievance Redressal Mechanism - Right to Information Act 2005- Features.

|                         |  |
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| <b>Course Outcomes:</b> |  |
|                         | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b>             | Enhanced knowledge on history of cooperative legislation                     |
| <b>CO2:</b>             | Knowledge Gained on registration procedure and management of cooperatives    |
| <b>CO3:</b>             | Enhanced the regulatory provision of cooperatives                            |
| <b>CO4:</b>             | Understanding the provision relating to employees of cooperatives            |
| <b>CO5:</b>             | Knowledge on application of allied and other laws                            |

**Text Books:**

1. Arul Selvam M, 2017 Tamil Nadu Co-operative Manual, Malathi Publications, Chennai.
2. Government of Tamil Nadu Co-operative Societies Act of 1983, Tamil Nadu Co-operative Union, Chennai.
3. Goel B.B, 2013 Co-operative Legislation Trends and Dimensions, Deep and Deep Publications Pvt. Ltd, New Delhi.

**Supplementary Readings:**

1. Weerman P.E, 1994 Model Co-operative Societies Law with The Authors Commentary, ICA, New Delhi.
2. Kapoor N.D, and Rajni Abi, 2010 General Laws and Procedures, Sultan Chand and Sons, New Delhi
3. Calvert H, 1959 The Law and Principles of Co-operation, Thacker Spink, Calcutta
4. Pillai, R.S.N and Bhavathi, 2013, Legal Aspect of Business, S. Chand & Company New Delhi.
5. Tulsian P.C. and C. A. BharathTulsian, (2014), Business Law, S. Chand & Company New Delhi.

**Outcome Mapping**

|            | <b>Programme Outcomes</b> |            |            |            |            |
|------------|---------------------------|------------|------------|------------|------------|
|            | <b>PO1</b>                | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> |
| <b>CO1</b> | <b>2</b>                  | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   |
| <b>CO2</b> | <b>3</b>                  | <b>1</b>   | <b>1</b>   | <b>2</b>   | <b>2</b>   |
| <b>CO3</b> | <b>3</b>                  | <b>2</b>   | <b>1</b>   | <b>3</b>   | <b>2</b>   |
| <b>CO4</b> | <b>3</b>                  | <b>3</b>   | <b>1</b>   | <b>2</b>   | <b>2</b>   |
| <b>CO5</b> | <b>2</b>                  | <b>3</b>   | <b>1</b>   | <b>3</b>   | <b>2</b>   |

\*3– Strong, 2- Medium, 1- Low



|                                  |   |                                |
|----------------------------------|---|--------------------------------|
| <b>SEMESTER - II<br/>CORE -8</b> | <b>22PCOPC24: CO-OPERATION IN<br/>FOREIGN COUNTRIES</b> | <b>CREDITS: 3<br/>HOURS: 5</b> |
|----------------------------------|---|--------------------------------|

|                             |  |
|-----------------------------|--|
| <b>Learning Objectives:</b> |  |
| <b>LO1:</b>                 | To help the students identify the causes for success of co-operative movement in England |
| <b>LO2:</b>                 | To educate the students for co-operative movement in Germany & Italy                     |
| <b>LO3:</b>                 | To make the students acquire knowledge in dairy co-operatives in Denmark                 |
| <b>LO4:</b>                 | To acquire knowledge in co-operative movement in Israel                                  |
| <b>LO5:</b>                 | To impart knowledge in Co-operative movement in USA                                      |

### **Unit I: Consumer Co-operative Movement in England**

Introduction - Robert Owen, Dr. William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society - The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study – Difficulties of the Co-operative Wholesale Movement. Co-operative consumer movement in Sweden: Feature – Constitution and working of Cooperative Forbundet (K.F).

### **Unit II: Credit Movement in German and Italy**

Origin of Co-operative Movement; Raiffesien Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffesien and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of Banca Popolare (Peoples Bank), Casse Ruralie (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

### **Unit III: Dairy Co-operatives in Denmark**

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

### **Unit IV: Co-operative Movement in Israel**

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palestine - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

### **Unit V: Co-operative Movement in U.S.A**

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers' Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

| <b>Course Outcomes:</b> |  |
|-------------------------|--|
|                         | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b>             | Acquire knowledge about success of Cooperative Movement in England.          |
| <b>CO2:</b>             | Understand the Cooperative Movement in German & Italy                        |
| <b>CO3:</b>             | Appreciate the importance of Dairy Cooperative in Denmark.                   |
| <b>CO4:</b>             | Understand the logic of Cooperative Movement in Israel.                      |
| <b>CO5:</b>             | Familiarise the logic of Cooperative Movement in USA.                        |

### **Text Books:**

1. Hajela.T.N, 2016 Co-operation – Principles, Problems and Practice, Ane Books Private Limited, New Delhi.
2. Hajela.T.N, 2010 Co-operation - Principles, Problems and Practice, Konark Publishing House, New Delhi,
3. Onafowokan O, Oluyombo,2012 Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria.
4. Bedi R.D, Theory, 1996 History and Principles of Co-operation, Loyal Book Depot, Meerut.
5. Kulkarni, 2000 Theory and Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai

### **Supplementary Readings:**

1. Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, New Delhi
2. Hajela T.N, 2010 Co-operation: Principles, Problems and Practice, Konark Publishing House, New Delhi,
3. John Winfred and Kulandai Swami V 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore,
4. Memoria C.B, 1973 Co-operation in India and Abroad, Kitab Mabal, Allahabad.
5. Krishnaswami O.R, 1999 Fundamentals of Co-operation, S.Chand and Sons, New Delhi.

### **Outcome Mapping**

|            | <b>Programme Outcomes</b> |            |            |            |            |
|------------|---------------------------|------------|------------|------------|------------|
|            | <b>PO1</b>                | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> |
| <b>CO1</b> | 2                         | 3          | 2          | 3          | 2          |
| <b>CO2</b> | 3                         | 1          | 2          | 2          | 1          |
| <b>CO3</b> | 1                         | 2          | 2          | 1          | 1          |

|     |   |   |   |   |   |
|-----|---|---|---|---|---|
| CO4 | 3 | 3 | 2 | 2 | 1 |
| CO5 | 1 | 3 | 1 | 3 | 2 |

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

|   |   |                                     |
|---|---|-------------------------------------|
| <b>SEMESTER - II</b><br><b>Core Elective -2</b> | <b>22PCOPE25-1: MANAGEMENT INFORMATION SYSTEM AND COMPUTER APPLICATIONS</b> | <b>CREDITS:3</b><br><b>HOURS: 5</b> |
|---|---|-------------------------------------|

|                             |  |
|-----------------------------|--|
| <b>Learning Objectives:</b> |  |
| <b>LO1:</b>                 | To study about computer information system and business model.                     |
| <b>LO2:</b>                 | To study the functional area of information system.                                |
| <b>LO3:</b>                 | To educate the students for primary and secondary data storage                     |
| <b>LO4:</b>                 | To know about software engineering qualities.                                      |
| <b>LO5:</b>                 | To educate the students for computer applications in management information system |

**Unit I: Information System**

Information System: Introduction, Data, Information and Knowledge – Characteristics – Computer Based Information System(CBIS) – Need for Efficient Information System – Categories of Information System – Modern Information System.

**Unit II: Functional Areas**

Functional Areas: Finance, Marketing, Design, Production, Service, Personnel – Levels and Concepts of DSS, EIS, ES – Comparison – Coding Techniques – Detection of Error – Validation – Cost benefit analysis – Assessing the value and risk.

**Unit III: Storage Fundamentals**

Primary and Secondary Data Storage and Retrieval Methods – Sequential, Direct and Index Sequential, SIMM, Various Storage and Magnetic Tape, Hard Disk Drives – Floppy Disk, Optical Disk, Zip Drive, Memory Card; RAM, ROM, EPROM, PROM, Cache, Register and other types of memory.

**Unit IV: Software Engineering**

Software; Specification, Metrics, Quality Assurance – Systems Methodology – Objectives – Time and Logic, Knowledge and Human dimension – Life Cycle Models.

**Unit V: Computer Applications**

Concept, Classifications of Computer – Computer Generations – Computer Programming – Operating System; Concept, Types of OS – DOS, WINDOWS, UNIX – Features – Hardware.

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|             |  |
|             | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b> | Acquire knowledge in Information System and Business Model                   |

|             |   |
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| <b>CO2:</b> | Understand the Modern InformationSystem                       |
| <b>CO3:</b> | Familiarise functional areas of information system            |
| <b>CO4:</b> | Apply testing security and risk of information system         |
| <b>CO5:</b> | Appreciate the implications of software engineering qualities |

### Text Books:

1. Goyal D.P 2012 Management Information System : Management Perspective Macmillan, New York
2. Rajagopalan SP Management Information System Margham Publiicaions Chennai
3. Gardon B Davis Management Information System:Concept Foundations McGraw Hill USA

### Supplementary Readings:

1. Edwards, Ward and By the way 2015 The Essence of Information System, Prentice Hall, New Delhi
2. Kanter 2015 Management Information System, Prentice Hall, New Delhi.
3. James O'Brien 2015 Management Information System, Galgotia Pub., New Delhi.
4. David Kronke 2016 Management Information System, McGraw Hill, New Delhi.
5. Gupta A.K 2014 Management Information System S.Chand and Co New Delhi

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 2   | 3   | 2   | 2   |
| CO2 | 1                  | 3   | 1   | 1   | 1   |
| CO3 | 1                  | 1   | 1   | 1   | 2   |
| CO4 | 1                  | 3   | 2   | 1   | 1   |
| CO5 | 3                  | 3   | 3   | 3   | 2   |

\*3– Strong, 2- Medium, 1- Low

|  |  |                                     |
|--|--|-------------------------------------|
| <b>SEMESTER - II</b><br>Core Elective -2 | <b>22PCOPE25-2: EXPORT<br/>MARKETING</b> | <b>CREDITS:3</b><br><b>HOURS: 5</b> |
|--|--|-------------------------------------|

|                             |   |
|-----------------------------|---|
| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To enable the students to understand the functioning of export marketing            |
| <b>LO2:</b>                 | To know the processes involved in export marketing                                  |
| <b>LO3:</b>                 | To understand the steps involved in export  |
| <b>LO4:</b>                 | To understand the export policies and Promotion                                     |
| <b>LO5:</b>                 | To educate the students to know about the development agencies functioning in India |

**Unit I: Export Marketing**

Meaning – Objectives – scope – Need for and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

**Unit II: Functions of Export Marketing**

Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

**Unit III: Steps in Export**

Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certification-USFDA Registration-CE Marking

**Unit IV: Export Policy and Promotion**

EXIM Policy – Regulation of export trade - Organisations for promoting export – incentives and assistance – Export Houses – Trading Houses.

**Unit V: Institutions engaged in Export**

ECGC – EXIM Bank – Organisations promoting export – Commodity Board – EPC – STC – MMTC.

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|             | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b> | Gain general exposure to Export and Trade                                    |
| <b>CO2:</b> | Acquainting knowledge in Export Marketing                                    |
| <b>CO3:</b> | Understand the steps for exporting and their by-laws                         |

|             |  |
|-------------|--|
| <b>CO4:</b> | Understand the export policy and promotion       |
| <b>CO5:</b> | Gain knowledge in institutions engaged in export |

### Text Books:

1. Mahajan M.I, 2015, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2017, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2016, Export Marketing, Himalaya Publishing House, New Delhi.

### Supplementary Readings:

1. Francis Cherunilam 2016, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram , 2017, Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2015-2020 Government of India Volume No:1 and 2
4. Mahajan M.I, 2015, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2015, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

### Outcome Mapping

|     | Programme Outcomes |     |     |     |     |
|-----|--------------------|-----|-----|-----|-----|
|     | PO1                | PO2 | PO3 | PO4 | PO5 |
| CO1 | 3                  | 2   | 3   | 2   | 3   |
| CO2 | 2                  | 2   | 2   | 3   | 2   |
| CO3 | 1                  | 2   | 2   | 2   | 3   |
| CO4 | 2                  | 1   | 1   | 2   | 3   |
| CO5 | 3                  | 3   | 3   | 1   | 2   |

\*3– Strong, 2- Medium, 1- Low

|  |  |                                     |
|--|--|-------------------------------------|
| <b>SEMESTER - II</b><br>Core Elective -2 | <b>22PCOPE25-3: STRATEGIC<br/>MANAGEMENT FOR<br/>CO-OPERATIVES</b> | <b>CREDITS:3</b><br><b>HOURS: 5</b> |
|--|--|-------------------------------------|

|                             |   |
|-----------------------------|---|
| <b>Learning Objectives:</b> |   |
| <b>LO1:</b>                 | To enable the students to understand the strategic Management in Co-operatives                |
| <b>LO2:</b>                 | To know the processes of situation analysis   |
| <b>LO3:</b>                 | To understand the steps in Strategic Decisions  |
| <b>LO4:</b>                 | To educate the students to implement Strategy   |
| <b>LO5:</b>                 | To impart the students to know about the Strategic Issues in Cooperatives and Global business |

**Unit I: Strategic Management**

Meaning, Definition – Evolution and approaches of Strategic Management – Conceptual Framework – Strategic Management Process – Relevance and importance of Strategic Management in co-operatives-Strategic Change – Strategic Leadership and Decision Making.

**Unit II: Situation Analysis**

Vision, Mission, Objective and goals – Importance – External Environment Analysis – Internal Environment Analysis – Organizational Analysis – Techniques of Environmental Analysis – SWOT Analysis (as applicable to Cooperatives)

**Unit III: Strategic Decisions**

Approaches to Strategy Formulation – Strategy Alternatives – External Growth Strategies – Generic Business Strategies – Corporate Strategies – Choice of Strategy – Development of Policies – Strategic Alliances.

**Unit IV: Strategy Implementation**

Organization for action – Issues in Strategy Implementation – Structural Implementation – Behavioral Implementation – Functional Implementation – Strategic Evaluation and Control.

**Unit V: Strategic Issues in Cooperatives and Global business**

Managing Technology and Innovation – Special types of Organization – Organizational adoption and change – Strategic Surveillance – Strategic Effectiveness - Strategies for Management in Cooperatives.

|                         |  |
|-------------------------|--|
| <b>Course Outcomes:</b> |  |
|                         | After the successful completion of the course, the students will be able to: |
| <b>CO1:</b>             | Understand the approaches in Strategic Management                            |
| <b>CO2:</b>             | Analayse the situation analysis  |
| <b>CO3:</b>             | Acquire the strategic decisions  |
| <b>CO4:</b>             | Implement Strategies   |



|             |  |
|-------------|--|
| <b>CO5:</b> | Gain knowledge in strategic issues in co-operatives in Global issues |
|-------------|--|

**Text Books:**

1. Krishnaswami O.R & Kulandaisamy V, 2012 Cooperation, Concept and Theory, Arudra Publications, Coimbatore
2. P.K Ghose, 2011 Strategic Planning and Management, Sultan Chand & Sons, New Delhi.
3. Thomas L.Wheelan, J. David, 2015 Strategic Management and Business Policy, Hunger, Pearson Education. New Delhi

**Supplementary Readings:**

1. John A. Pearce, Richard B. Robinson, 2017 Strategic Management – Strategy Formulation and Implementation, AITBS Publishers, Krishnan Nagar New Delhi.
2. Shah A.K, 2007, Professional Management for Co-operatives Himalaya Publishing House, New Delhi.
3. Nakkiran S, A 2002 Treatise on Co-operative Management, Rainbow Publications, Coimbatore.
4. Kulandaiswami V, 2002 Text Book of Co-operative Management, Arudra Academy, Coimbatore
5. Taimini K.K, 2006, Managing the Co-operative Enterprise, Minerva Associations, ICA Domus Trust, New Delhi.

**Outcome Mapping**

|            | <b>Programme Outcomes</b> |            |            |            |            |
|------------|---------------------------|------------|------------|------------|------------|
|            | <b>PO1</b>                | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> |
| <b>CO1</b> | 2                         | 3          | 2          | 3          | 2          |
| <b>CO2</b> | 3                         | 1          | 1          | 2          | 2          |
| <b>CO3</b> | 3                         | 2          | 1          | 3          | 2          |
| <b>CO4</b> | 3                         | 3          | 1          | 2          | 2          |
| <b>CO5</b> | 2                         | 3          | 1          | 3          | 2          |

\*3– Strong, 2- Medium, 1- Low