

**Sri Ramakrishna Mission Vidyalaya College of Arts and Science  
(Autonomous) Coimbatore – 641 020  
Post Graduate and Research Department of Co-operation  
B.Com Co-operation**

For candidates admitted from the Academic Year 2016-2017 Onwards  
Under New Choice Based Credit System (CBCS)

**SCHEME OF EXAMINATIONS**

**Programme Code: 16UCO  
SEMESTER – I**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	15UGC1TA1	I	Tamil -I	6	3	3	25	75	100
2	16UGC1EN1	II	English-I	6	3	3	25	75	100
3	16UCO1C01	III	<b>Core:</b> Theory of Co-operation	5	4	3	25	75	100
4	16UCO1C02	III	<b>Core:</b> Principles of Accountancy	5	4	3	25	75	100
5	16UCO1AL1	III	<b>Allied :</b> Principles of Economics	6	5	3	25	75	100
6	15UGC1ENS	IV	Environmental Studies	2	2	2	-	75	75
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>-</b>	<b>125</b>	<b>450</b>	<b>575</b>

**SEMESTER-II**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	15UGC2TA2	I	Tamil -II	6	3	3	25	75	100
2	16UGC2EN2	II	English -II	6	3	3	25	75	100
3	16UCO2C03	III	<b>Core:</b> Business Organisation	5	4	3	25	75	100
4	16UCO2C04	III	<b>Core:</b> Financial Accounting	5	4	3	25	75	100
5	16UCO2AL2	III	<b>Allied:</b> Indian Economy	6	5	3	25	75	100
6	16UGC2VAE	IV	Value Education	2	2	2	-	75	75

			<b>TOTAL</b>	<b>30</b>	<b>21</b>	<b>-</b>	<b>125</b>	<b>450</b>	<b>575</b>
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**SEMESTER – III**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	16UCO3C05	III	<b>Core:</b> Co-operative Financial Institutions in India	5	4	3	25	75	100
2	16UCO3C06	III	<b>Core :</b> Principles of Management	4	4	3	25	75	100
3	16UCO3C07	III	<b>Core:</b> Theory and Practice of Banking	4	4	3	25	75	100
4	16UCO3C08	III	<b>Core:</b> Commercial Law	5	4	3	25	75	100
5	16UCO3CP1	III	<b>Core</b> Practical: Tally	4	4	3	40	60	100
6	13UCO3AL3	III	<b>Allied :</b> Mathematics-I	6	5	3	25	75	100
7	16UCO3NM1	IV	<b>NME:</b> Co-operation in Foreign Countries	2	2	2	-	50	50
			<b>TOTAL</b>	<b>30</b>	<b>27</b>	<b>-</b>	<b>165</b>	<b>485</b>	<b>650</b>

**SEMESTER-IV**

\* No Internal and External breakup. Records 60 Marks and Viva-Voce 40 Marks

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	16UCO4C09	III	<b>Core:</b> Production, Trade and Services Co-operatives	6	4	3	25	75	100
2	16UCO4C10	III	<b>Core:</b> Principles of Marketing	6	4	3	25	75	100
3	16UCO4CP2	III	Practical Training	5	3	-	-	100	100*
4	16UCO4AL4	III	<b>Allied :</b> Mathematics-II	6	5	3	25	75	100
5	16UCO4EL1	III	<b>Elective:</b> Income Tax Law and Practice	5	4	3	25	75	100
6	16UCO4NM2	IV	<b>NME:</b> Office Management	2	2	2	-	50	50
7	15UGC4EXT	V	NSS/NCC/Sports	-	1	2	25	25	50
			<b>TOTAL</b>	<b>30</b>	<b>23</b>	<b>-</b>	<b>125</b>	<b>475</b>	<b>600</b>

SEMESTER-V

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	16UCO5C11	III	<b>Core:</b> Co-operative Legislation	5	4	3	25	75	100
2	16UCO5C12	III	<b>Core:</b> Cost Accounting	5	4	3	25	75	100
3	16UCO5C13	III	<b>Core:</b> Financial Management	5	4	3	25	75	100
4	16UCO5C14	III	<b>Core:</b> Business Communication	5	4	3	25	75	100
5	16UCO5INT	III	<b>Core: Practical:</b> Internship	5	3	-	-	100	100*
6	16UCO5EP1	III	<b>Elective Practical:</b> Computer Applications in Business Lab.	5	4	3	40	60	100
			<b>TOTAL</b>	<b>30</b>	<b>23</b>	<b>-</b>	<b>140</b>	<b>460</b>	<b>600</b>

\* No Internal and External breakup. Records 60 Marks and Viva-Voce 40 Marks

SEMESTER-VI

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	16UCO6C15	III	<b>Core:</b> Co-operative Management and Administration	5	4	3	25	75	100
2	16UCO6C16	III	<b>Core:</b> General and Co-operative Audit	5	4	3	25	75	100
3	16UCO6C17	III	<b>Core:</b> Management Accounting	5	4	3	25	75	100
4	16UCO6C18	III	<b>Core:</b> Human Resource Management	5	4	3	25	75	100
5	16UCO6EL2	III	<b>Elective:</b> Entrepreneurship Development	5	4	3	25	75	100
6	16UCO6CPR	III	<b>Core:</b> Project and Viva-voce	5	5	-	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>25</b>	<b>-</b>	<b>150</b>	<b>450</b>	<b>600</b>

Total Credits: 140

Total Marks: 3600

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**SCHEME OF EXAMINATIONS**

**TOTAL CREDITS AND MARKS**

<b>S. No</b>	<b>Part</b>	<b>Name of the Subject</b>	<b>No. of Subjects</b>	<b>Credits</b>	<b>Marks</b>
1	I	Tamil	2	6	200
2	II	English	2	6	200
3	III	Core & Core Practical	22	87	2200
4	III	Elective	3	12	300
5	III	Allied	4	20	400
6	IV	Environmental Studies	1	2	75
7	IV	Value Education	1	2	75
8	IV	Non-Major Elective	2	4	100
9	V	NSS/NCC/Sports	1	1	50
<b>Total</b>			<b>38</b>	<b>140</b>	<b>3600</b>

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**For candidate admitted from academic year 2016-2017 onwards  
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**Programme : B.Com Co-operation**  
**Course Title : Core:**  
**Credits : 4**  
**Year : First Year**

**Subject Code : 16UCO1C01**  
**Semester : I**  
**Hours / Week : 5**

**THEORY OF CO-OPERATION**

**Learning Objectives:**

- **To gain fundamental knowledge about Co-operation** and its concepts

**Unit-I**

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

**Unit-II**

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

**Unit-III**

**Co-operation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: **Sole Trader, Partnership Firm and Joint Stock Company, Co-operation** and Public Utility Concerns, Self-Help Groups and Cooperatives and JLG (Joint Liability Group)

**Unit-IV**

**Co-operative and Other Forms of Economic System:** Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector. Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and Mixed Economies.

**Unit-V**

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

**Books Recommended:**

1. Krishnaswami O.R, Fundamentals of Co-operation, S.Chand & Co. 1985.
2. Bedi R.D, Theory History & Practice of Co-operation, Loyal Book Depot. Meerut. 1986.
3. Krishnaswami O.R and Dr.V.Kulandaiswamy, Co-operation – Concept and Theory Arudra Academy. 2000.
4. V.Saradha , Theory of C-operation, Himalaya Pub. House. 1999.
5. T.N Hajela, Co-operation Principles, Problems and Practice, Ane Books Pvt. Ltd. 2010.
6. [www.ica.coop](http://www.ica.coop)

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO1C02</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: I</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: First Year</b>		

**PRINCIPLES OF ACCOUNTANCY**

**Learning Objectives:**

- To enable the students to understand the basic concepts of accounting procedures and accounting system relating to the business.

**Unit-I**

**Introduction to Accountancy:** Need for Accounting – Definition – Book Keeping- Accounting Concepts and Conventions- objectives – limitations – Advantages – Methods of Accounting – Journal and Ledger – Subsidiary Books – Cash Book – Different types of Cash Books (Simple Problems).

**Unit-II**

**Preparation of Trial Balance: Final Accounts** – Uses – Closing entries – Capital and Revenue items – Trading accounting - Profit and Loss Account- Balance sheet – Adjusting entries (Simple Problems).

**Unit- III**

**Errors:** Definition - Types of errors –Errors and their rectification- **Bank Reconciliation Statement:** Meaning- Methods of preparation of Bank Reconciliation Statement. (Simple Problems).

**Unit-IV**

**Bills of Exchange-** Definition-Features-Advantages-Types of Bills of Exchange- **Account Current:** Definition-Procedures for calculating days of interest- Preparation of Account Current- Uses- **Average Due Date:** Uses-Determination of Due Date-Basis for Calculation of Interest. (Simple Problems).

**Unit-V**

**Consignment Account:** Definition-Features-important terms-Distinction between Sale and Consignment and Joint Ventures- Accounts of Non-Trading concerns Receipts and Payments Accounts- Income and Expenditure Accounts-Balance Sheet. (Simple Problems)

**Note: Distribution of Marks for theory and Problems shall be 40% and 60 % respectively.**

**Books Recommended:**

1. Reddy T.S & Murthy, Financial Accounting , Margham Publication, Chennai. 2014
2. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers 2013.
3. Jain and Narang, Advanced Accountancy, Kalyani Publishers, 2009
4. S.N.Maheswari, Advanced Accountancy, Vikas Publishing House Pvt. Ltd., 2014,
5. J.C.Varshney, Financial Accounting , 2009.

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**Programme : B.Com Co-operation**  
**Course Title : Allied**  
**Credits : 5**  
**Year : First Year**

**Subject Code : 16UCO1A1**  
**Semester : I**  
**Hours / Week : 6**

**PRINCIPLES OF ECONOMICS**

**Learning Objectives:**

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

**Unit-I**

**Economics:** Definition- Scope of Economics- Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.

**Unit-II**

**Demand Theory:** Law of Demand- Elasticity of Demand- - Law of Diminishing Marginal Utility -Indifference Curve Analysis - Consumer's Surplus.

**Unit-III**

**Theory of Production:** Factors of Production – Theories of Population: Malthusian theory & Optimum theory- Specialisation of Production: Division of Labour – **Localisation:** Meaning, Concept & Causes of Localisation – Mechanisation - Automation and Computerisation.

**Unit-IV**

**Pricing:** Perfect Competition - Monopoly – Monopolistic Competition – Duopoly – Oligopoly – Price Determination.

**Unit-V**

**National Income:** Concept, Approaches and Methods of measuring National Income - Ricardian Theory of Rent - Marginal Productivity Theory of Wages– The classical theory of Interest – The Dynamic Theory of Profit.

**Books Recommended:**

1. M.L Jhingan, Principles of Economics, Vrinda Publication Pvt.Ltd. 2009.
2. Dr. S.Sankaran, Principles of Economics, Margam Publication, 2013.
3. K.E.Boulding, Economic Analysis
4. Briggs and Jordan, The Text Book of Economics
5. Dr.K.K.Dewett, Principles of Economics, S.Chand & Company Ltd. 1965.
6. M.L.Seth, Principles of Economics, Lakshmi Narasi Agarwal, Agra. 1968.

**Website Reference**

- [www.whatiseconomica.org](http://www.whatiseconomica.org)

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO2C03</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: II</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: First Year</b>		

**BUSINESS ORGANISATION**

**Learning Objectives:**

- To gain knowledge about the different types of business organisations.
- To impart skills among students to organize and manage different forms of business sectors.

**Unit-I**

**Business:** Concept- Objectives - Characteristics - Types and Qualities of a good Businessman.

**Business Organization:** Concept- Characteristics of an ideal form of Business organization.

**Unit-II**

**Forms of Business Organisation:** Definition - Characteristics- Promotion: Formation of Companies – Merits and Demerits- and Organization of Sole Trader, Partnership, Joint Stock Companies and Public Utility Undertakings - MOA and Articles of Association.

**Unit-III**

**The Pattern of Company Management**-Shareholders: Powers and Functions- Composition-

**Board of Directors:** Functions -Chief Executive-Managing Director-Legal Restrictions-Provisions in the Act.

**Unit-IV**

**Methods of Raising funds:** Need and importance of ST & LT finance - Issue of Shares- Debentures-assistance from Govt. and Industrial Financial Institutions-borrowings from banks

**Unit-V**

**Rationalisation:** Definition- Objectives - Measures -Advantages- **Business Combination:** Concept– objectives - Causes - Types – Forms.

**Books Recommended:**

1. Y.K. Bhushan, Fundamentals of Business organization and Management, Sultan Chand & Sons, 2012.
2. N.Vinayagam, A Text Book of Business Organisation. Emerald Publications. 2011.
3. P.N.Reddy & S.S.Gulshan, Principles of Business Organization and Management, Eurasia Publishing House Pvt. Ltd., 2009.
4. Kathiresan Ratha, Business Organisation – Prasanna Publications. 2006.



5. SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
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Programme : B.Com Co-operation                                      Subject Code : 16UCO2C04  
Course Title : Core:                                                              Semester : II  
Credits : 4                                                                              Hours / Week : 5  
Year : First Year

**FINANCIAL ACCOUNTING**

**Learning Objectives:**

- To gain the students the practical knowledge in financial accounting.

**Unit- I**

**Financial Accounting:** Definition – Scope – Functions – Limitations. **Depreciation:** Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method- Annuity Method- Provision and Reserves – Types of Reserves. (Simple Problems).

**Unit-II**

**Self Balancing Ledger:** Meaning – Debtors Ledger – Creditors Ledger – General Ledger – Advantages of Self Balancing System – Procedure of Self Balancing – Transfer. (Simple Problems).

**Unit-III**

**Double Entry System** - Ascertainment of Profit – Statement of Affairs (Simple Problems) – Conversion Method.

**Unit-IV**

**Departmental Accounts:** Meaning – Need – Advantages – Distinction between Departments and Branches – Methods- **Branch Account:** Meaning – Objectives – Types of Branches (Simple Problems).

**Unit-V**

**Hire Purchase and Installment Purchase System** – Definition – Features – Distinction between Hire Purchase and Installment Systems – Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems).

**Note: Distribution of Marks for Theory and Problems shall be 40% and 60% respectively.**

**Books Recommended:**

1. Reddy T.S & Murthy, Financial Accounting, Margham Publication, Chennai 2014.
2. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers 2013.
3. Jain and Narang, Advanced Accountancy, 2009
4. S.N.Maheswari, Advanced Accountancy, Vikas Publishing House Pvt Ltd., 2014
5. J.C.Varshney, Financial Accounting, 2<sup>nd</sup> Edition 2009

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO2AL2</b>
<b>Course Title</b>	<b>: Allied:</b>	<b>Semester</b>	<b>: II</b>
<b>Credits</b>	<b>: 5</b>	<b>Hours / Week</b>	<b>: 6</b>
<b>Year</b>	<b>: First Year</b>		

**INDIAN ECONOMY**

**Learning Objectives:**

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

**Unit- I**

**Introduction on Indian Economy:** Economic Development and Growth- Concept-distinction between Growth and Development – Features of Developed Economy- Sustainable Development goals.

**Unit-II**

**Planning and Development in India :** Objectives of Economic Planning: Merits and Demerits - Five Year Plans - Fiscal Policy- Deficit Financing – Taxation- Public Debt- Inflation- Niti Auyog.

**Unit –III**

**Agriculture:** Role of Agriculture in Indian Economy- Agriculture Productivity & Problems in Indian Agricultural System – Remedial Measures- Indian agriculture Development- under Five Year Plans – Agricultural Finance – Contributions of Agri. & Agro- based industries in promotion of Indian economy.

**Unit –IV**

**Industry: Industrial** development during planning periods- Industrial Finance – Mixed Economy: Private and Public Sector in Indian Economy- Industrial Sickness - Multiplier and Accelerator.

**Unit –V**

**Trade and Services:** Home Trade – Foreign Trade : Concepts – Merits and Demerits Organisation supporting Home and Foreign Trade - World Trade Organisation (WTO) – Liberalisation, Privatisation & Globalisation (LPG) Impact of Globalisation on Indian Economy. Services: Banking – Insurance – Health & Tourism – its Importance.

**Books Recommended:**

1. Dutt and Sundaram, Indian Economy, S.Chand Co. 2012.
2. Dr.S.Sankaran, Indian Economy Problems, policies and development - Margam Publication. 2013
3. Misra & Puri, Development issues of Indian economy, Himalaya Pub. House. 2011
4. Agarwal, Indian Economy, Himalaya Pub. House.

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO3C05</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: III</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Second Year</b>		

**CO-OPERATIVE FINANCIAL INSTITUTIONS IN INDIA**

**Learning Objectives:**

- To know the credit institution's structure and their functions in All India level.

**Unit-I**

**Origin and Development of Credit Movement in India:** Evolution - Pre-Independence Period - Classification of Cooperatives as Agricultural and Non- Agricultural- Principles of Good Credit System.

**Unit-II**

**Cooperative Credit Institutions in Planning Era:** Concepts, Economic Planning and Cooperatives - **Recommendations of Important Committees:** AIRCSC, AIRCRC, CRAFTICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidhyathan Committee).

**Unit-III**

**Agricultural Production Credit:** Concepts - Constitution and Working – Management-Problems- Overdues - NPAs – Causes of PACB – DCCBs – SCBs – Recent Developments.

**Unit-IV**

**Agricultural Investments Credit:** Concepts - Constitution – Working – Management-**Debentures** : Types and Problems of PCARDB and SCARDB.

**Unit-V**

**Non-Agricultural Credit Co-operatives:** Constitution and **Functions of Co-operative Urban Banks, Employees Co-operative Thrift and Credit Societies, Co-operative Housing Societies, Industrial Co-operative Banks.**

**Books Recommended:**

1. S.Nakkiran & A.John Winfred, Co-operative Banking in India , Rainbow Pub. CBE.
2. B.S.Mathur, Co-operation in India, Sathiya Bhavan, 1999.
3. T.N. Hajela, Co-operation Principles, Problems and Practice, Ane Books Pvt. Ltd. 2010.
4. Abdul Kuddus and Zakir Kussain, Cooperative Credit & Banking, Limra Pub. Chennai, 2007.
5. MacMillian, Cooperative Banking, Mac Millian Publishers, New Delhi, 2010.

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**Programme : B.Com Co-operation**  
**Course Title : Core:**  
**Credits : 4**  
**Year : Second Year**

**Subject Code : 16UCO3C06**  
**Semester : III**  
**Hours / Week : 4**

### **PRINCIPLES OF MANAGEMENT**

#### **Learning Objectives:**

- To gain the basic knowledge about the principles of management and structure of the organisation.

#### **Unit- I**

**Management:** Definition - Nature and Scope - Functions- Evolution of Management Thoughts.

#### **Unit-II**

**Planning:** Concept - Objectives - Importance - Types - Steps - Guideline for Effective Planning - Decision Making: Concept - Steps and Features.

#### **Unit-III**

**Organising:** Concepts - Objectives - Nature and Importance - Process - Principles - Structure - Span of Management – **Departmentation:** Delegation of Authority and Responsibility - Centralisation and Decentralisation of Authority.

#### **Unit-IV**

**Staffing and Directing:** Concept - Principles- Communication: Process - Barriers - Principles of Effective Communication- **Motivation:** Theories of Maslow's Need Hierarchy Theory - Herzberg's Two Factor Theory - X ,Y and Z Theories - **Leadership Style.**

#### **Unit - V**

**Controlling:** Concept – Types- Needs and Techniques - Nature and Process of Control - Essential of Good Control - Tools and Techniques of Control. Difference Between Controlling and Coordination.

#### **Books Recommended:**

1. R.N.Gupta, Principles of Management S.Chand & Company, 2007.
2. J.Jayasankar, Principles of Management, Margam Publications. 2012.
3. P.C. Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
4. L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
5. K.Anbuvelan, Principles of Management, Laxmi Publications, New Delhi. 2007.

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO3C07</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: III</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 4</b>
<b>Year</b>	<b>: Second Year</b>		

**THEORY AND PRACTICE OF BANKING**

**Learning Objective:**

- To gain knowledge about the Banking Operations.

**Unit-I**

**Evolution of Banking:** Origin and Development of Banking- Types of banks and its Functions - Different Types of Deposits - Types of Customer - Banker Customer Relationship- RBI and its Regulatory Functions.

**Unit-II**

**Financial Instruments:** Definition – Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Other Credit Instruments: Demand Draft, Letters of Credit. Crossing and Endorsement: Concepts and Types.

**Unit-III**

**Clearing of Various Financial Instruments:** Cheques, Demand Draft, Pay order, Bills of Exchange, Bonds, Treasury Bills, Certificate of Deposits, Fixed Deposits, Hundies, Ware Housing Receipts, Bills of Lading- Duties and Responsibilities – Statutory Protection-Unpaid Instruments- Consequences- Clearing Systems and Functions.

**Unit-IV**

**Funds Management:** Investments – Borrowings and Lending Rates- Floating and Fixed Rates - Loan and Advances, Secured and Unsecured Loans – SEBI - Types of Securities: Lien, Pledge, Hypothecation, Mortgage and Charge.

**Unit-V**

**Technology and Modern Banking:** Internet Banking – Automatic Teller Machine (ATM) – Core Banking Solutions (CBS) – Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - KYC norms and Other Cards: Debit –Credit- Business card, Smart card.

**Books Recommended:**

1. Radhasamy, M Practical Banking, Vikas Publication House. 2007.
2. Gordan & Natarajan, Banking Theory, Law and Practice Himalaya Publication, 2010.
3. S.N.Maheswari, Banking Theory & Law and Practice Tata Mecraw Hill Education.
4. Dr.S.Gurusamy, Banking Theory Law and Practice 2010, Himalaya Publication.
5. B.S.Raman Banking Law and Practice, Himalayan Publishes, 2010.

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO3C08</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: III</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Second Year</b>		

**COMMERCIAL LAW**

**Learning Objectives:**

- To know the essential legal systems and to impart relating to commercial law.

**Unit-I**

**Indian Contract Act 1872:** Definition – Obligations and Agreement – Nature of Contract and Classification – Essentials of a Valid Contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Unlawful Agreements – Quasi Contracts.

**Unit-II**

**Discharge of a Contract** – Concept – Different Modes of Discharge of Contract - Remedies for Breach of Contract – Contract of Indemnity and Guarantees – Rights of Surety – Discharge of Surety – Rights and Liabilities of Finder of Lost Goods.

**Unit-III**

**Law of Agency** –Concept - Creation of Agency, Consideration of Agency- Kinds of Agency: – Rights and Liabilities of Principal and Agents. **Indian Partnership Act 1932** – Definitions - Essential elements– Limitations – Rights and Liabilities of Partners – Dissolution of Partnership Firm.

**Unit-IV**

**Sale of Goods Act 1930** – Definition of Sale – Sale and Agreement to Sell - Types of goods – Conditions and Warranties - Doctrine of Caveat Emptor – Rights of Unpaid Vendor – Rights of Buyer. Transfer of Properties Act, 1882, Consumer Protection Act 1986.

**Unit-V**

**Rights and Duties of Common Carriers** – Contract of Carriage of Goods by Sea – Bill of Lading and Charter party – Contract of Insurance – Different kinds of Insurance.

**Books Recommended:**

1. K.C.Garug,V.K.Sareen, Commercial Law, Kalyanai Pub. House, 2010.
2. Pillai and Bhagavathi, Business Law, United Pub. Manglore. 2011.
3. B.S.Raman, Business Law, United Publishers Manglore, June 2011.
4. N.D.Kapoor, Elements of Mercantile Law, United Pub. Manglore 2013.
5. Kathiresan, Commercial Law, Dr.Radha Prasanna Pub. 2011.

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(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**  
**Course Title : Core Practical**  
**Credits : 4**  
**Year : Second Year**

**Subject Code : 16UCO3CP1**  
**Semester : III**  
**Hours / Week: 4**

### **TALLY**

#### **Learning Objectives:**

- To understand the **basic profile of computer accounting software** - tally and
- To impart the **skills to practice computer accounting system.**

#### **Unit-I**

**Accounting Introduction:** Double Entry Book Keeping- Single Entry and Double Entry System of book keeping- Types of Accounts - Rules of Accounts, Journal and ledger- Trial Balance.

#### **Unit- II**

**Introduction to Tally:** **Company creation- Alteration, Group of Company Creation - Ledger Creation and Voucher Creation**, List of Ledgers frequently used and their respective groups. (Practical)

#### **Unit - III**

**Preparation final Account:** Trading and Profit and Loss Account and Balance sheet. (Practical)

#### **Unit-IV**

**Bank Reconciliation Statement:** Meaning – Distinction between Cash Book and Pass Book - Methods of preparation of Bank Reconciliation Statement. (Practical). Pay roll Accounting .

#### **Unit-V**

**Calculating the Fund Flow and Cash Flow Statement:** Meaning- Distinction between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis. (Practical).

#### **Books Recommended:**

1. K.K.Nadhani , Imparting Tally, BPB Publications Delhi, 2003.
2. Vishnu Priya Singh, Tally ERP- 9, Computech Publications 2013.
3. Dr.Narmata Agrawal , Tally - 9, Dreamtech Publishers, 2008
4. Kogent Solutions Inc, Tally – 9, Dreamtech Publishers, 2010.
5. A.K.Nadhani & K.K.Nadhani, Imparting Tally, BPB Publications Delhi, 2011.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**  
**Course Title : Allied:**  
**Credits : 5**  
**Year : Second Year**

**Subject Code : 13UCO3AL3**  
**Semester : III**  
**Hours / Week : 6**

**MATHEMATICS - I**

**Learning Objectives:**

- To gain the basic arithmetical knowledge about the mathematics.
- To understand the basics of statistical tools used.

**Unit - I**

**Set Theory:** Types of sets- Set operations – Laws and properties of Sets- De -Morgan's laws- Applications to Business and Economic Problems.

**Unit -II**

**Simple and Compound Interest** – Effective rate and nominal rate of Interest – Annuities, Discounting, Equated Monthly Installment (EMI)

**Unit -III**

**Statistics:** Concepts - Scope, Uses, Functions and Limitations of Statistics – Collection of Data – Primary and Secondary Data sources – Types of Sampling – Classification, Tabulation and interpretation.

**Unit-IV**

**Measures of Central Tendencies:** Arithmetic Mean, Median and Mode, Geometric mean, Harmonic mean.

**Unit-V**

**Measures of Dispersion:** Range, Mean deviation, Quartile deviation, Standard Deviation and Co-efficient of Variation.

**Books Recommended:**

1. P.Navnitham, Business Mathematics & Statistics, (Unit- I&II) Jai Publication, Trichy. 2008.
2. RSN Pillai & Bhagavathi, Statistics Theory and Practices, (Unit- III, IV&V), S.Chand & Co. Ltd. 2006.



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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b> : B.Com Co-operation	<b>Subject Code</b> : 16UCO3NM1
<b>Course Title</b> : NME:	<b>Semester</b> : III
<b>Credits</b> : 2	<b>Hours / Week</b> : 2
<b>Year</b> : Second Year	

**CO-OPERATION IN FOREIGN COUNTRIES**

**Learning Objectives:**

- To get the exposure to the students about cooperation in different countries.

**Unit –I**

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

**Unit – II**

**Credit Union in Germany:** Origin – Raiffeisen Societies – Schultze Banks – Functions-Features – Causes for success - Lesson to India.

**Unit – III**

**Dairy Cooperatives in Denmark:** Origin – Constitution and Working – Features – Federations – Factors Contribution for the Success – Cooperative **Marketing Societies in Canada:** Origin and Development - Wheat Pools - Purchase Associations – Functions - Lesson to India.

**Books Recommended:**

1. C.B.Memoria, Cooperation in India and Abroad, Kitab Mahal Pub. 1973.
2. John Winfred & Dr. V.Kulaindaiswamy - History of Cooperative Thoughts Rainbow Pub. CBE. 1986.
3. Bedi.R.D, Theory, History and Principles of Cooperation, R.Lall Book Dept. Meerut. 2009.
4. Hajela T.N, Cooperation Principles, Problems and Practice 7th Edi. Ane Book Pvt.Ltd., 2010.
5. Mathur B.S. Cooperation in India, Sahitya Bhavan, 1999.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO4C09</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: IV</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 6</b>
<b>Year</b>	<b>: Second Year</b>		

**PRODUCTION, TRADE AND SERVICE COOPERATIVES**

**Learning Objectives:**

- To know about the Co-operatives in the MSME (Micro Small Medium Enterprises) and other sectors.
- To know about Non-Credit Co-operative Developments in India.

**Unit-I**

**Marketing Co-operatives:** Origin and Development of Co-operative Marketing in India. Primary and Apex Co-operative Marketing Societies in India: Constitution and working – Various forms of assistance from Government and NCDC- Regulated Markets.

**Unit-II**

**Dairy Co-operatives:** Place of Dairy Cooperatives in Indian Economy- AMUL Pattern Structure of Dairy Co-operatives- Functions – Management of PMPCS – DCMPU- SCMPF- NDCF, Role of NDDDB: Operation Flood Schemes, Recent Developments and its problems.

**Unit-III**

**Consumer Co-operatives:** Need and Importance, Origin and Development, Structure, Working of Primary, Central and Apex Consumer Co-operatives, NCCF, Supermarkets, Recent Development and its problems.

**Unit-IV**

**Industrial and Processing Co-operatives:** Origin, Types and Development of Industrial Co-operatives in India. Handlooms Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies-Processing Co-operatives- Need, functions of Spinning Mills, Sugar Factories - Tea factories.

**Unit-V**

**Other Co-operatives:** Labour Contract Cooperative Societies, Co-operative Printing Press, Co-operative Hospitals, Co-operative Educational Institutions- Fisheries Co-operatives and Forest Produce Co-operatives (LAMPS).

**Books Recommended:**

1. Dr.B.S Mathur, Co-operation in India, Sahitya Bhavan. 2011.
2. T.N Hajela, Co-operation Principles, Problems and practice, Ane Book Pvt. Ltd. 2010.
3. R.D Bedi Theory, History and Practice of Co-operation , R.Lall Book Dept. 2009
4. Dr.V.Kulandaiswamy, Dairy Co-operatives in India, Rainbow Pub. CBE. 1987.
5. L.P.Singh, Cooperative Marketing in India and Abroad, Himalaya Pub. House 2010.
6. Dr.Muruty,Sarangi & Dr.N.Thanulingam, Impact of Innovative Cooperative in Tamilnadu New Century Book House. 2003

For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)

<b>Programme</b>	: B.Com Co-operation	<b>Subject Code</b>	: 16UCO4C10
<b>Course Title</b>	: Core:	<b>Semester</b>	: IV
<b>Credits</b>	: 4	<b>Hours / Week</b>	: 6
<b>Year</b>	: Second Year		

## PRINCIPLES OF MARKETING

### Learning Objectives:

- To gain the basic knowledge about fundamentals of marketing.

### Unit-I

**Marketing:** Concept of Market and Marketing, Modern Marketing, Objectives, Classification of Markets, Marketing and Economic Development.

### Unit- II

**Marketing Functions:** Concept – Scope - Marketing Process – Functions - Approaches to Marketing & Marketing Management.

### Unit- III

**Marketing Mix:** Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, **Promotion Mix:** Importance of Advertising- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen.

### Unit-IV

**Market Segmentations:** Definition, Pattern of Segmentation, New Product Development and Segmentation Steps.

### Unit-V

**Services Marketing:** Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services.

### Books Recommended:

1. Philip Kotlar, Principles of Marketing , 2001.
2. S.A.Sherlekar, Marketing Management, Himalaya Pub. House , 2010.
3. S.Mjha, Service Marketing, Himalaya Pub. House.2003
4. Rajan Saxena, Marketing Management, Tata McGraw Hill Pub. House, 2007.
5. Dr.N.Rajan Nayar, Marketing, Sultan Chands & Sons, 1993.
6. P.K.Agarwal, Marketing Management, Pragati Prakasham Pub. 2003.
7. Dr.N.Rajan Nair, Marketing, S.Chands Sons & Co.1993.

Programme : B.Com Co-operation  
Course Title :  
Credits : 3  
Year : Second Year

Subject Code : 16UCO4CP2  
Semester : IV  
Hours / Week : 5

### PRACTICAL TRAINING

Practical Training consists of two phases. Practical Training Phase- I is related to study visits and Phase-II includes Internship Training. The Programme is designed with the following objectives.

#### Objectives:

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

#### A. METHODS FOR FIRST PHASE OF TRAINING:

The first phase of training will be the study visits to the various categories of Co-operatives at primary and central (District) levels and to the various offices of the Government Department of Co-operatives. The first phase training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record (I phase record) should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits. The visit is for a day. One institution can be covered.

#### B. LIST OF CO-OPERATIVE INSTITUTIONS /DEPARTMENTS FOR THE STUDY VISITS UNDER PHASE-I

Types of Institutions to be Visited : Subject Matter to be Learnt

##### I. Agricultural Credit

1. PACS& FSS : General Working, Preparation of Accounts and statements, loan, operation, overdue collection, special features.
2. DCCB : General Working, Resource Mobilization Bank or any one of its branch office - Relationship with Apex Bank and Reserve Bank of India and their control. Loan Operation, special features.

## **II. Long Term Credit Institutions**

Primary Co-operative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operation-Loan procedure- security - mode of repayment.

## **III. Non-Agricultural Credit**

1. Urban Co-operative Bank Working and functions.
2. Employees' Co-operative Thrift and Credit Society Working and functions.
3. Co-operative Housing Society Working and functions.

## **IV. Agricultural Non-Credit**

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

## **V. Other Type of Societies**

Working benefits to Public and Co-operative Institutions

1. Co-operative Printing Press
2. District Cooperative Union
3. Agro-Engineering Centre/Societies
4. Any other Co-operative societies of vital importance in the area of the college: General working, Role in Member Education Programme.

## **VI. Department Set-up**

1. Office of the Deputy Registrar of Co-operative Societies.
2. Audit Office / Joint Registrar Office: Administrative Set up of Coop. Department in the State place of DR in the Departmental Set-up - Duties & Responsibilities.
3. EOC's Office at local Panchayat Union Set up, Administration: various sections, functions, Role of EOC in Co-operative Extension-Duties and Responsibilities.

## **VII. Any other important and need based Co-operative Institutions approved by the Department.**

### **C. 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, brief talk by Chief Executive / PRO / Manager/ Secretary / Asst. Secretary-Office-bearers or president on the origin, development, general working and problems of the society.
3. Detailed study of the latest Annual Reports, Audit Reports and Financial Statements.
4. Detailed study of the Bye-Laws of the society.
5. Study of the main books maintained and other statements.
6. Discussion with the office-bearers and members regarding the working, problems, future plan, etc.
7. Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

### **D. ASSESSMENT**

Practical Training Phase-I will be assessed by a Team of Examiners consisting of Coordinators and External Examiner . The team evaluated the Reports and conducts Viva-Voce Exam. The weightage of marks for Records will be 60 and for viva voce 40. The average mark of the examiners will be the final mark.

### **E. CRITERIA FOR ASSESSING RECORDS**

1. Whether the records reflect active participation of the students in Practical Training Programme?
2. Whether the data have been presented well sequence of ideas, clarity, use of tables, diagrams, etc.,
3. Whether relevant data have been collected and whether they are accurate?
4. Whether key problems have been identified and analysed?
5. Whether practical working is recorded well?
6. Whether consultation and recommendations are sound and useful?

### **F. CRITERIA FOR VIVA - VOCE**

1. Correct Answers to Questions
2. Practical Knowledge Gained
3. Clarity and Expression.

Programme : B.Com Co-operation

Subject Code : 16UCO4AL4

Course Title : Allied:

Semester : IV

Credits : 5

Hours / Week : 6

Year : Second Year

## MATHEMATICS -II

### Learning Objectives:

- To gain the basic knowledge about the mathematics and statistics.

### Unit – I

**Matrix:** Basic Concepts – Addition and Multiplication of Matrices–Properties- Inverse of Matrix – Rank of a Matrix.

### Unit – II

**Linear Programming Problem:** Formulation - Solutions by Graphical Method, feasible solution, unbounded solution, infeasible solution.

### Unit – III

**Correlation:** Definition – Scatter diagram – Pearson’s Co-efficient of Correlation – Rank Correlation – Regression – Linear Regression (Simple problems).

### Unit -IV

**Time Series Analysis:** Definition, Uses, Components of Time Series Analysis, Measurement of Secular Trend: Graphic Method, Semi average Method, Moving average Method, Method of least squares.

### Unit -V

**Index Numbers:** Definition, Characteristics, Uses, Types and Methods, Cost of Living Index: Growth Rate and Growth Index, Choice Based Index Numbers, Chain Base Index Numbers, limitations.

### Books Recommended:

1. P.Navnitham, Business Mathematics & Statistics,(Unit- I&II), Jai Publication, Trichy. 2008.
2. RSN Pillai & Bhagavathi, Statistics Theory and Practice - (Unit- III, IV&V) S.Chand &Co. Ltd. 2009.

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO4EL1</b>
<b>Course Title</b>	<b>: Elective:</b>	<b>Semester</b>	<b>: IV</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Second Year</b>		

**INCOME TAX LAW AND PRACTICE**

**Learning Objective:**

- To know the concept of tax and basic principles underlying the Provisions of Income Tax Laws in India.

**Unit –I**

**Provisions of the Income Tax 1961:** Evolution of Tax-Principles-Residential and Non-Residential Status - Tax Relating to Individuals-Income from various sources– Assesses, Assessment Year and Accounting Year.

**Unit –II**

**Heads of Income:** Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).

**Unit –III**

**Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profession of an Individual – Computation of Capital Gains (simple problem).

**Unit –IV:** **Income from Other Sources:** Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only (simple problem).

**Unit –V**

**Filing of Returns:** Assessment of individual –Computation of Total Income-Tax Liability (simple problem). Form 16.

**Books Recommended:**

1. Dr.Bhagwathi Prasad, Income Tax Law and Practice, Himala Pub. House.2015.
2. H.C Mehrotra & Dr. S.P.Goyal, Income Tax Law and Practice,
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Sons, 2015.
4. Manoharan ,T.N, Hand Book on Income Tax Law, Kalyani Pub. 2015.
5. Singhanian, Direct Tax Law and Practice,
6. U.P.Gaur & D.B.Narang , Income Tax Law & Practice
7. Dr.N. Hariharan, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai-2015.



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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO4NM2</b>
<b>Course Title</b>	<b>: NME</b>	<b>Semester</b>	<b>: IV</b>
<b>Credits</b>	<b>: 2</b>	<b>Hours / Week</b>	<b>: 2</b>
<b>Year</b>	<b>: Second Year</b>		

**OFFICE MANAGEMENT**

**Learning Objectives:**

- To get corporate knowledge about Office Management and Automation

**Unit - I**

**Office Management:** Concept-Objectives- importance- Functions, Office Organisation, Role of Manager in an Office, Planning and Scheduling of Office Work.

**Unit- II**

**Record Management:** Concept - Needs, Principles, Filing: Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Handling : Mail Services - Cost control- Budgetary Control- Business Information System.

**Unit - III**

**Office Maintenance Management:** Methods of Cost, Cost Control, Office and Management Budgetary Control. Maintenance Management: Office Work, Work Simplification, Store Management- Waste Management, Forms Management and Control: Types of Forms and Design- Principles and Control Office Stationary and Supplies.

**Books Recommended:**

1. Leffingwell and Robinson, Text books of Office management, Tata McGrew Hill Publishing Company Ltd.
2. P.K Ghose, Office Management, Tata McGrew Hill Publishing Company Ltd.
3. R.K. Chopra & Ankita Chopra, Office Management - Himalaya Publishing House, 2005.
4. R.K. Chopra & Ankita Bhatia, Office Management, Himalaya Publishing House
5. I.M.Saha, Modern Office Management, Kitab Mahal Publishers, 1986.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO5C11</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: V</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**CO-OPERATIVE LEGISLATION**

**Learning Objectives:**

- Understand the **Rules and Regulation of Cooperative Societies.**
- To Learn the **Cooperative Law Governing Cooperatives in Tamilnadu.**

**Unit-I**

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

**Unit-II**

**Tamilnadu Cooperative Societies Act, 1983 and Rules, 1988:** Provision Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives.

**Unit-III**

**State Aid to Cooperatives** – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

**Unit-IV**

**Regulatory Provision Relating to Cooperatives** – Audit, Inquiry, Inspection, Surcharge- Supersession of the Board-Winding up of Cooperatives- Settlement of Dispute.

**Unit-V**

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

**Books Recommended:**

1. Government of India, Report of the Committee on “Model Cooperative Act” Planning Commission, (May1991).
2. Goel.B.B., Cooperative Legislation Trends and Dimensions, Deep and Deep Publications New Delhi. (2013)
3. Multi Unit & Multi State Cooperative Societies Act 2002, Govt. of India Gazette
4. Tamilnadu Cooperative Societies Act1983 and Rules 1988, TN State Coop. Union
5. 97<sup>th</sup> Amendment – Govt. of India, Gazettee, 2011.

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16 UCO5C12</b>
<b>Course Title</b>	<b>: Core</b>	<b>Semester</b>	<b>: V</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**COST ACCOUNTING**

**Learning Objectives:**

- To understand the basic cost calculation in the business concern.

**Unit-I**

**Cost Accounting:** Definition, Nature and Scope, Objective, Distinction between Financial Accounting and Cost Accounting- Relationship with Management Accounting - Methods of costing- Elements of cost, Cost Concept, Preparation of cost sheet (Simple Problem).

**Unit-II**

**Material Cost:** Concept - Need, Material Classification and Coding of Material – Minimum, Maximum Reorder level, Economic Order Quantity – Purchase Procedure –Issue of materials, Inventory control- Periodical and Perceptual inventory –Storage of Material (Simple Problem)

**Unit-III**

**Labour Cost:** Concept - Classification of Labour, Preparation of payroll – Wage payment and Incentive System- Idle time – Accounting of labour cost –Work study-Time and motion study –Overhead classification of overhead, Allocation and absorption of overhead(Simple Problem)

**Unit-IV**

**Process Cost:** Concept - Importance, features, Principles of process costing- Job Costing and Process Costing, Process Losses-Normal Process Losses, Abnormal Process losses, Abnormal Gain.(Simple Problem).

**Unit-V**

**Contract Cost:** Concept - Features, Importance of Contract Costing, Job and Contract Costing-Types of Contracts, Standard Costing-Analysis of Variances (Simple Problem).

**Books Recommended:**

1. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting , Margam Publications, 2011.
2. S.P.Jain & K.L.Narang , Cost Accounting , Kalyani Publishers, 2009.
3. B.S.Raman, Cost Accounting, United Publishers, 2012.
4. Dr.A.K. Arya, Cost and Management Accounting , Aadi Publications, 2011.
5. K.Gupta & R.K.Sharma, Cost and Management Accounts, Kalyani Publishers, 2010.

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**  
**Course Title : Core:**  
**Credits : 4**  
**Year : Third Year**

**Subject Code : 16UCO5C13**  
**Semester : V**  
**Hours / Week : 5**

**FINANCIAL MANAGEMENT**

**Learning Objectives:**

- To understand the concept of financial structure for safeguarding funds.

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Unit - V**

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

**Books Recommended:**

1. I.M.Pondy 2012, Financial Management, Sultan Chand & Sons, New Delhi.
2. A.Murthy 2013, Financial management, Margham Publications, Chennai.
3. B.S.Raman 2011, Financial management, United Publisher, Mangalore.
4. Prasanna Chandra 2011, Financial Management, Tata Mcgraw Hill, Education private limited, New Delhi.
5. Khan & Jain 2012, Financial Management, S. Chand & Company Ltd, New Delhi.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO5C14</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: V</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**BUSINESS COMMUNICATION**

**Learning Objectives:**

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

**Unit - I**

**Business Communication:** Definition- Objectives, Process - Barriers to the Communication – methods of Communication- Essential of Effective Business Letters , Principles of Effective correspondence.

**Unit- II**

**Kinds of Business Letters:** Letter of Enquiry and Reply- Offers and Quotations –Orders – Claims, Complaints and Settle of Accounts – Circular letters – letter relating to Agency, Status Enquiry, Collection Letter.

**Unit-III**

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

**Unit - IV**

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

**Unit – V**

**Drafting of Company Meeting:** Notice, Agenda, Minutes, Letters to Directors , Shareholders, Secretaries, Government Department, Editor , Drafting of resolutions and Minutes of a Company Meeting

**Books Recommended:**

1. Pattan Shetty C.S.& Ramesh, Effective Business English and Correspondence, S. Chand &Co, New Delhi. 2011.
2. RodriQues M.V, Effective Business Communication, 2003.
3. Rajendra Pal & Korlahalli J.S, Essentials of Business Communication, 2011.
4. Kathiresan & Dr.Radha, Business Communication 2010 .

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO5INT</b>
<b>Course Title</b>	<b>: Core Practical</b>	<b>Semester</b>	<b>: V</b>
<b>Credits</b>	<b>: 3</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**INTERNSHIP**

**A) Methods of Internship Training:**

After the completion of study visits (under Practical Training I) students are to be assigned with **Internship programme for a period of Two Weeks in the selected Co-operatives: One week in Credit and another in Non-Credit Institution.**

**For the purpose of internship, students will be divided into batches of two or three each. The Staff-in-charge will test check their work by making surprise visits.**

**B) List of Co-Operatives / Department Offices to Be Selected For Internship Training:**

1. PACB and FSS
2. District Central Co-operative Bank or Branch.
3. PARDB
4. Urban Co-operative Bank
5. Employees Co-operative Thrift and Credit Society
6. Co-operative Housing Society
7. Primary Consumers' Co-operative Stores.
8. Primary Co-operative Marketing Society.
9. Primary Weavers' Society.
10. Primary Milk Producer's Society.
11. Primary Industrial Co-operative Society.
12. District Co-operative Union.
13. Office of the JRCS.
14. Circle Deputy Registrars' office.
15. Any others approved by the Department

**C) Maintenance of Record**

Students should write a project study report and this report is to be submitted within 10 days after the completion of the Internship programme. In the interest of the students, a common seminar may be organised so that students will share the practical knowledge gained by them from the respective institutions.

**D) Assessment**

The practical training record will be assessed by a team of examiners consisting of Coordinators and External Examiner and viva voce test will be conducted by the team. The weightage of marks for project report will be 60% and for viva voce 40%.

**E) Criteria for Assessing Records**

1. Whether the records reflect active participation of the students in the internship programme?
2. Whether the data have been presented well sequence of ideas, clarity, use of tables, diagrams, etc.
3. Whether relevant data have been collected and whether they are accurate?
4. Whether key problems have been identified and analysed?
5. Whether practical working is recorded well?
6. Whether consultation and recommendations are sound and useful?

**D) Criteria for Viva Voce Test**

1. Correct answers to questions
2. Practical knowledge gained
3. Clarity and expression.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b> : B.Com Co-operation	<b>Subject Code</b> : 16UCO6C15
<b>Course Title</b> : Core	<b>Semester</b> : VI
<b>Credits</b> : 4	<b>Hours / Week</b> : 5
<b>Year</b> : Third Year	

**CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**Learning Objectives:**

- To Learn Cooperative Management and its Applications in Cooperative Sectors

**Unit-I**

**Management:** Concept – Objectives - Features - Functions of Management is applied to Cooperative Management- Applications of Principles of management and Principles of Cooperation.

**Unit-II**

**Democratic Control:** Democratic Structure – General Body: Functions - Authority –Board and Chief Executive, **Leadership:** Concepts - Types of Leaderships -Co-operative Leadership.

**Unit-III**

**Functional Areas of Management in Co-operatives:** Production – Marketing –Financial – HRM and Materials Management.

**Unit-IV**

**Evaluation of Performance of Co-operatives:** Key Results Areas- Performance Evaluation – Operational Efficiency in Co-operatives - Development of Professional Management in Co-operatives.

**Unit-V**

**Co-operative Administration:** Government Role in Co-operative Administration – Co-operative Departmental Set-up at Different Level – Delegation of Powers - Functional Registrars – **Cooperative Audit:** Departmental Set-up of Cooperative Audit.

**Books Recommended:**

1. Dr.V.Kulandaiswamy, Text Book of Co-operative Management, 2002.
2. S.Nakkiran, Treaties on Co-operative Management, Rainbow Publication. 1998.
3. A.K.Shah, Functional Co-operative Management, Rainbow Publication, 1984.



Programme : B.Com Co-operation  
Course Title : Core:  
Credits : 4  
Year : Third Year

Subject Code : 16UCO6C16  
Semester : VI  
Hours / Week : 5

### GENERAL AND CO-OPERATIVE AUDIT

#### Learning Objectives:

- To gain fundamental knowledge about auditing system in companies.
- To gain knowledge about auditing system in Co-operative Societies.

#### Unit-I

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

#### Unit-II

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

#### Unit-III

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

#### Unit-IV

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

#### Unit-V

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

#### Books Recommended:

1. S.Vengadamani, Practical Auditing, Margham, 2004,
2. S.K.Babu, Fundamentals of Auditing , Darling Kindersley 2009,
3. Ravinder Kumar and Virendra Sharma, Principles and Practice of Auditing 2011,
4. Krishnaswami O.R, Cooperative Audit
5. D.R.KAppor, Hand Book of Cooperative Audit, Aumol Publishing (P) Ltd.

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**  
**Course Title : Core**  
**Credits : 4**  
**Year : Third Year**

**Subject Code : 16UCO6C17**  
**Semester : VI**  
**Hours / Week : 5**

**MANAGEMENT ACCOUNTING**

**Learning Objectives:**

- To enable students to understand the Decision-making in Management Accounting.

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Unit-V**

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

**Books Recommended:**

1. Sharma & Gupta, Management Accounting, Kalyani Publishers.2010.
2. Dr.R.Ramachandran & Dr.R.Srinivasan, Management Accounting , Sri ram Publishers. 2002.
3. Management Accounting, R.N.S.Pillai & Bagavathi, S.Chand.
4. A.Murthy & S. Gurusamy, Management Accounting, Vijay Nicode Imprints, Pvt. 2013
5. I.M.Pandey, Management Accounting , Vikas Publishing House Pvt. Ltd. 2004.
6. M.Y.Khan & P.K.Jai, Management Accounting, Tata Mc Graw Hill Education Pvt.Ltd.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO6C18</b>
<b>Course Title</b>	<b>: Core</b>	<b>Semester</b>	<b>: VI</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**HUMAN RESOURCE MANAGEMENT**

**Learning Objectives:**

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

**Unit-I**

**Human Resource Management:** Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM.

**Unit-II**

**Human Resource Planning:** Job Analysis- Job Description- Job Specification - Recruitment and Selection – Placement, Training and Development for Employees.

**Unit-III**

**Performance Appraisal:** Job Evaluation - Merit Rating - Promotion - Transfer and Demotion - Punishment.

**Unit-IV**

**Wage and Salary Administration:** Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.

**Unit-V**

**Industrial Relation:** Trade Unionism, Settlement of Disputes, Grievance Handling - Collective Bargaining and Worker's Participation in Management - Stress Management.

**Books Recommended:**

1. Memoria. C.B, Personnel Management and Industrial Relation, Himalaya Pub. House. 1988.
2. Dr.P. Subba Rao, Human Resource Management, Himalaya Pub. House. 2006.
3. Prasad L.M, Human Resource Management, Sultan Chand & Sons. 2009.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16 UCO6EL2</b>
<b>Course Title</b>	<b>: Elective</b>	<b>Semester</b>	<b>: VI</b>
<b>Credits</b>	<b>: 4</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**ENTREPRENEURSHIP DEVELOPMENT**

**Learning Objectives:**

- To impart knowledge about Entrepreneurship.  
To Develop Aptitude and Skills in Identifying and Selecting Business Ventures and Prepare Projects on entrepreneurship.

**Unit-I**

**Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur-Types of Entrepreneurs- Entrepreneurship Competency (Input), Entrepreneurship Performance (Process) and Entrepreneurship Results (Output) - Need for Training and Development-Phase of EDP- Special Agencies- MSME - Definition and Functions, Recent Developments.

**Unit-II**

**Institutional Finance to Entrepreneurs:** SFC, SIDCO, SIPCOT, TIIIC, Commercial Bank-Small Industries Development Banks - TAICO Bank-Venture Capital and its Importance.

**Unit-III**

**Institutional Non Financial Set up to Entrepreneurs:** DIC, SIDCO, NSIC, SISI, Indian Investment Centre-Khadi and Village Industries Commission.

**Unit-IV**

**Incentives and Subsidies:** Subsidised Service, Subsidy for Market, Transport Subsidy, Seed Capital Assistance, Taxation Benefits to SSI, Special Facilities for Import.

**Unit-V**

**Project Formulation:** Project Identification, Evaluation, Feasibility Analysis, Project Report.

**Books Recommended:**

1. Khanka S.S, Entrepreneurial Development, S.Chand & Co. Ltd. 2010.
2. Shukla M.B , Entrepreneurship and Small Business Management 2003.
3. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, 2011.
4. Gupta, C.B. Srinivasan. N.P , Entrepreneurial Development, S.Chand & Co. Ltd. 2011.
5. Radha, V. Entrepreneurship Development, Prasanna Publishing House. 2008.

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 16UCO6CPR</b>
<b>Course Title</b>	<b>: Core:</b>	<b>Semester</b>	<b>: VI</b>
<b>Credits</b>	<b>: 5</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Third Year</b>		

**PROJECT AND VIVA-VOCE**

**Project Report - Group Study**

A Group of Final Year B.Com Cooperation Students consists of three or four may be allotted a topic to study and asked to submit a project report. The Broader areas for the project will be Marketing, Consumer, Accounting, HRM and other related areas. Topics for the groups will be decided in the meeting of the faculty members.

The project report will be evaluated by the Internal Examiners (Supervisors) and External Examiner. The marks will be 40 Internal and 60 External.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE(AUTONOMOUS)**  
**COIMBATORE – 641 020**  
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**Under New Choice Based Credit System (CBCS)**

**Non-Major Elective Course**

**Programme : B.Sc., Mathematics.**

**Course Title : NM I: Principles of Accountancy**

**Subject Code :14UMA3NM1**

**Year : Second Year**

**Semester III**

**Hours /Week : 2**

**Credits 2**

**Unit-I :**

**Introduction to Accountancy:** Need for Accounting – Definition – Book Keeping- Accounting concepts and conventions- objectives – limitations – Advantages – methods of accounting – journal and ledger – Subsidiary books – Cash Book – Different types of cash Books (Simple Problem)

**Unit-II:**

**Preparation of Trial Balance:** Final Accounts –Trading accounting - Profit and loss account- Balance sheet – Adjusting entries (Simple Problems)

**Unit-III:**

**Bank Reconciliation Statement:** Methods of preparation of Bank Reconciliation Statement- Accounts of Non-Trading concerns: Receipts and Payments Accounts- Income and Expenditure Accounts-Balance Sheet.(Simple Problem)

**Reference Books:**

- 1) Principles of Accountancy by N. Vinayakam, & K.L. Nagarajan
- 2) Advance Accountancy by M.C. Shukla
- 3) Financial Accounting by Reddy T.S and Murthy
- 4) Advanced Accounting by Pillai and Bhagavathi
- 5) Financial Accounting by J.C. Varshney
- 6) Advanced Accounting by Jain & Narang

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**For candidate admitted from academic year 2016-2017 onwards  
Under New Choice Based Credit System  
(CBCS)**

**Programme : B.Sc., Mathematics.**

**Course Title : NM II: Cost and Management Accounting**

**Subject Code : 14UMA4NM2**

**Year : Second Year**

**Semester IV**

**Hours /Week : 2**

**Credits 2**

**Unit-1:**

**Cost accounting:** Meaning, Scope, Objectives – Relationship between cost accounting and Financial Accounting- Elements of Cost- Preparation of Cost Sheet( Simple problem)

**Unit-II:**

**Material control:** meaning, purchases control-centralised and decentralised purchasing procedure, Store keeping and Stock Control: Types of stores- requisitioning for stores- Methods of valuing material issue (simple problem)

**Unit-III:**

**Management Accounting:** Concepts- Objectives – Functions- difference between management accounting and cost accounting- Break Even Analysis- Managerial applications of marginal Costing– **Ratios Analysis:** - Liquidity Ratios and Profitability Ratios (Simple problem) .

**Text Book:**

1. Cost Accounting, Jain and Narang, Sultan Chand & Sons publications (For Unit I and II)
2. Management Accounting, Sharma and Gupta, Chand & Sons publications (For Unit III, IV and V)

**Reference Books:**

1. Cost Accounting, S.P.Iyengar, Sulthan Chand & Co.
2. Cost Accounting, R.S.N. Pillai & Bagavathi, S.Chand & co.
3. Cost Accounting, Ramesh & Pattanshetty.
4. Management Accounting -R.N.S.Pillai & Bagavathi, S.Chand.
5. Management Accounting – S.N. Mahewari , Sultan Chand& Sons Publications (p)Ltd, New Delhi, 13<sup>th</sup> Edition, 2001.

**Programme : B.Sc. Computer Science**

**Subject Code :13UCS3AL3**

**Course Title : Allied: Accounting and Business Management Semester : III**

**Credits : 5**

**Hours / Week: 6**

**Year : Second Year**

Learning Objectives:

- To disseminate the basic concepts of **accounting procedures and accounting system** relating to the business.

Unit-I

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

Unit-II

**Trial Balance and Final Accounts**: Concept–Objectives– Differences between Trial Balance and Final Accounts -- Methods of preparation – Trial Balance - Manufacturing Account - Trading Account- Profit and Loss Account- Balance sheet – Adjustments (Simple Problems).

Unit-III

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

Unit- IV

**Cost Accounting**: Concept- Objectives – Relationship between Cost Accounting and Financial Accounting and Management Accounting – Elements of Cost – Preparation of Cost Sheet (Simple Problems).

Unit-V

Forms of Business Organisation and Management Functions: Concepts - Objectives of business – Essential Characteristics of business - Classification of Business -Qualities of a good businessman –MoA and AoA. Management Functions: Production Management–



Financial Management –Human Resource Management – Marketing Management and System Management.

Note: Distribution of Marks for theory and Problems shall be 60% and 40 % respectively.

Books Recommended:

1. Reddy T.S & Murthy, Financial Accounting, Margham Publication, Chennai. 2014.
2. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers 2013.
3. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting , Margam Publications, 2011.
4. S.N.Maheswari, Advanced Accountancy, Vikas Publishing House Pvt. Ltd., 2014.
5. Carter R.N. Advanced Accounting - Himalaya Publication , New Delhi, 2017.
6. Y.K. Bhushan, Fundamentals of Business organization and Management, Sultan Chand & Sons, 2012.
7. J.Jayasankar, Principles of Management, Margam Publications. 2012.

E-resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
3. <https://nios.ac.in/media/documents/vocinsservices/m1-5f.pdf>
4. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
5. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

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