

**Sri Ramakrishna Mission Vidyalaya**  
**College of Arts and Science (Autonomous), Coimbatore**

**B.COM. COOPERATION**

**Programme Educational Objectives**

- To enable the students to understand the concept of cooperation, cooperative development models, cooperative movement in India and the functioning of Cooperatives at various levels.
- To provide a conceptual and applied foundation of entrepreneurship as a disciplines, area of study and also as a career option.
- To provide for holistic, value based education and character building development of student which ultimately enhance their employability.

**Programme outcomes**

- The students would have understood the concept of cooperation, principles, ideas and values to formation of cooperative society and get an employment from the Cooperative sectors.
- The students will be able to understand the concepts of entrepreneurial qualities, motivational factors and triggers for entrepreneurship, enterprise creation and entrepreneurship process for formation small scale industries.
- The students will get an employment opportunity in various sectors.

For candidates admitted from the Academic Year 2018-2019

Onwards Under New Choice Based Credit System (CBCS)

**SCHEME OF EXAMINATIONS**

**SEMESTER- I**

S. No	CourseCode	Part	SUBJECTS	Hours /Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO1TA1	I	Tamil-I	6	3	3	25	75	100
2	18UCO1EN1	II	English-I	6	3	3	25	75	100
3	18UCO1C01	III	<b>Core:</b> Theory of Co-operation	5	4	3	25	75	100
4	18UCO1C02	III	<b>Core:</b> Principles of Accountancy	5	4	3	25	75	100
5	18UCO1AL1	III	<b>Allied</b> Principles of Economics	6	5	3	25	75	100
6	18UCO1ENS	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	CourseCode	Part	SUBJECTS	Hours /Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO2TA2	I	Tamil-II	6	3	3	25	75	100
2	18UCO2EN2	II	English-II	6	3	3	25	75	100
3	18UCO2C03	III	<b>Core:</b> Business Organisation	5	4	3	25	75	100
4	18UCO2C04	III	<b>Core:</b> Financial Accounting	5	4	3	25	75	100
5	18UCO2AL2	III	<b>Allied</b> Indian Economy	6	5	3	25	75	100
6	18UCO2VAE	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>

### SEMESTER-III

S. No	CourseCode	Part	SUBJECTS	Hours /Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO3C05	III	<b>Core:</b> Co-operativeFinancialInstitutionsin India	5	4	3	25	75	100
2	18UCO3C06	III	<b>Core:</b> Principles ofManagement	4	4	3	25	75	100
3	18UCO3C07	III	<b>Core:</b> TheoryandPracticeofBanking	4	4	3	25	75	100
4	18UCO3C08	III	<b>Core:</b> CommercialLaw	5	4	3	25	75	100
5	18UCO3CP1	III	<b>Core:</b> Computerized Accounting: Practical	4	4	3	40	60	100
6	18UCO3AL3	III	<b>Allied</b> OfficeManagement	6	5	3	25	75	100
7	18UCO3NM1	IV	NME BusinessMathematics	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

S. No	CourseCode	Part	SUBJECTS	Hours /Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO4C09	III	<b>Core:</b> Production,Tradeand Co-operatives Services	6	4	3	25	75	100
2	18UCO4C10	III	<b>Core:</b> PrinciplesofMarketing	6	4	3	25	75	100
3	18UCO4C11	III	<b>Core:</b> BusinessCommunication	5	4	3	25	75	100
4	18UCO4EL1	III	<b>Elective</b> IncomeTaxLawandPractice	5	4	3	25	75	100
5	18UCO4AL4	III	<b>Allied</b> ResearchMethodsforBusiness Analysis	6	5	3	25	75	100
6	18UCO 4NM2	IV	NMEEntrepreneurshipDevelopment	2	2	2	-	50	50
7	18UCO4EXT	V	NSS/NCC/Sports	-	1	2	25	25	50
<b>TOTAL</b>				<b>30</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>450</b>	<b>600</b>

\*NME-2EntrepreneurshipDevelopment: Commonpaperofferedtootherdepartment.

### SEMESTER-V

S. No	CourseCode	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO5C12	III	Core:Co-operativeLegislation	5	4	3	25	75	100
2	18UCO5C13	III	Core:CostAccounting	5	4	3	25	75	100
3	18UCO5C14	III	Core: FinancialManagement	5	4	3	25	75	100
4	18UCO5C15	III	Core:HumanResource Management	5	4	3	25	75	100
5	18UCO5IN1	III	Core Practical:Training In Cooperative Institutions*	5	3	-	-	100	100*
6	18UCO5EP1	III	Elective:Practical-Computer Applications and MIS.	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>

\*NoInternalandExternalbreakup.Records60MarksandViva-Voce40Marks

#### SEMESTER-VI

S. No	CourseCode	Part	SUBJECTS	Hours /Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	18UCO6C16	III	Core:Co-operativeManagement andAdministration	5	4	3	25	75	100
2	18UCO6C17	III	Core:GeneralandCo-operative Audit	5	4	3	25	75	100
3	18UCO6C18	III	Core:ManagementAccounting	5	4	3	25	75	100
4	18UCO6EL2	III	ElectiveEntrepreneurship Development	5	4	3	25	75	100
5	18UCO6IN2	III	Core: Practical: Internship in Cooperative Institutions*	5	3	-	-	100	100*
6	18UCO6CPR	III	Core:ProjectandViva-voce	5	5	-	40	60	100
			<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>-</b>	<b>140</b>	<b>460</b>	<b>600</b>

\*NoInternalandExternalbreakup.Records60MarksandViva-Voce40Marks

**TotalCredits:140**

**TotalMarks:360**

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards  
Under New Choice Based Credit System (CBCS)**

**Programme: B.Com Cooperation**

**Subject Code: 18UCO1C01**

**Course Title: Core:**

**Semester I**

**Credits: 4**

**Hours/Week: 5**

**Year: First Year**

**THEORY OF COOPERATION**

**Learning Objectives:**

- To introduce the principles and philosophy of cooperation
- To understand the various schools of cooperative thoughts
- To know the functions of cooperatives and other economic organizations
- To understand the importance of cooperative education and training

**Unit-I**

**Cooperation**: 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**

Cooperative 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- Concept only.

**Unit-III**

Cooperation 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, Joint Liability Groups and Cooperatives.

#### **Unit-IV**

Cooperative and Other Forms of Economic System: Capitalism Vs Cooperation, Socialism and Communism Vs Cooperation – Cooperation Vs Mixed Economy, Cooperation as a Balancing Sector.

#### **Unit-V**

Cooperative Extension and Training: Need and Importance of Cooperative Extension, Cooperative Education and Training— Arrangements for Cooperative Education and Training in India at Different Levels.

#### **Learning Outcomes:**

- The student understood the principles and Philosophies governing the cooperatives and the place of cooperatives in the Economy
- The students gain knowledge and develop their skills to run a cooperative society.

#### **Books Recommended:**

1. Krishnaswami O.R, Kulandaiswamy Fundamentals of Cooperation, S.Chand & Co. 1985.
2. Bedi R.D, Theory History & Practice of Cooperation, Loyal Book Depot. Meerut. 1986.
3. Krishnaswami O.R and Dr.V., Cooperation—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. Kulandaiswamy.V. and John Winfred-Cooperative Thoughts—Rain bow publications.
7. [www.ica.coop](http://www.ica.coop)

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO1C02**

**Course Title: Core:**

**Semester I**

**Credits : 4**

**Hours / Week :**

**5 Year : First Year**

**PRINCIPLES OF ACCOUNTANCY**

**Learning Objectives:**

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

**Unit-I**

Introduction to Accountancy: Meaning - Book Keeping - Double Entry System - Branches of Accounting – Accounting Concepts and Conventions - Methods of Accounting: Journal, Ledger, Subsidiary Books. (Simple Problems).

**Unit-II**

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

**Unit- III**

Final Accounts – Manufacturing Account - Trading Account - Profit and Loss Account - Balance Sheet – Adjustments (Simple Problems).

## **Unit-IV**

**Bank Reconciliation Statement** Meaning -Causes for Differences Between Cash Book and PassBook–Methods of Preparation of Bank Reconciliation Statement (Simple Problems).

## **Unit-V**

Average Due Date: Meaning -Uses-Determination of Due Date-Basis for Calculation of Interest.Account current: Meaning - Procedure for calculating days of interest – Preparation of AccountCurrent(SimpleProblems).

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

### **LearningOutcomes:**

- The students gain basic knowledge on accounting practices.
- The Gained knowledge supports student to working **accounting** departments

### **BooksRecommended:**

1. ReddyT.S&Murthy, Financial Accounting,Margham Publication, Chennai. 2014.
2. Pillaiand Bhagavathi,AdvancedAccountancy, KalyaniPublishers2013.
3. JainandNarang,Advanced Accountancy,KalyaniPublishers,2009.
4. S.N.Maheswari,AdvancedAccountancy,VikasPublishingHousePvt. Ltd.,2014.
5. J.C.Varshney,FinancialAccounting,2009.
6. CarterR.N.AdvancedAccounting- HimalayaPublication, NewDelhi, 2017.
7. ShuklaM.C.AdvancedAccounts-SChandandCompany,2017.



**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO1AL1**

**Course Title: Allied**

**Semester I**

**Credits : 5**

**Hours/Week: 6**

**Year : First Year**

**PRINCIPLES OF ECONOMICS**

**Learning Objectives:**

- It enables the students to understand the basic concepts of economics and its applications in day-to-day life.
- To understand theoretical bases of an economy.

**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.

### **Learning Outcomes:**

- The Students **understood the basics of economy** and the principles

### **Books Recommended:**

1. Dr.S.Sankaran, Principles of Economics, Margam Publication, 2013.
2. Fundamental of Business Economics, Mithani–Himalaya Publications-2015,
3. Business Economics, HLAhuja. S.Chand 2015
4. Business Economics, Tata Mcgraw Hill, 2016
5. General Economics, Tata Mcgrawhill, 2016
6. Outline of Theory and problems of Macro Economic theory–D.Salvatore and D.Schaum's – Mcgraw hill, International Edition, New Delhi 2016.
7. [www.economics.Com](http://www.economics.Com).

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO2C03**

**Course Title: Core:**

**Semester II**

**Credits : 4**

**Hours / Week :**

**5 Year : First Year**

**BUSINESS ORGANISATION**

**Learning Objectives:**

- To understand the different types of business organisations.
- To understand the process of formation of business organization

**Unit-I**

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

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

**Unit-II**

**Forms of Business Organisation :** Sole Trader, Partnership, Joint Stock Companies, Cooperative Organisation and Public Utilities- Merits and Demerits-Memorandum of Association and Articles of Association.

**Unit-III**

Company Management-Shareholders: Powers, Duties, Responsibilities and Functions- Composition of Board-**Board of Directors:** Functions-Chief Executive-Managing Director-Legal Restrictions-Provisions in the Companies Act.

## **Unit-IV**

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

## **Unit-V**

Rationalisation: Definition-Objectives-Measures-Advantages-Automation-Business

Combination: Concept-objectives-Causes-Types-Forms.

### **Learning Outcomes:**

- The students understood the concept of business.
- The students can able to start and run a business effectively in the modern society

### **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. R.K.Sharma and Shashi K.Gupta-Business organisation and Management-Kalyani Publishers 2012.

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO2C04**

**Course Title: Core:**

**Semester II**

**Credits : 4**

**Hours / Week :**

**5 Year : First Year**

**FINANCIAL ACCOUNTING**

**Learning Objectives:**

- To understand the basic knowledge in financial accounting.
- To enable the student to prepare the financial statements.

**Unit-I**

**Financial Accounting:** Meaning – Objectives - Book keeping and Accounting Distinguished - Provision and Reserves – Types of Reserves – Depreciation: Causes - Methods of Depreciation Straight Line Method-Diminishing Return Method-Annuity Method-(Simple Problems).

**Unit-II**

Single Entry System – Definition – salient features- difference between Single entry and double entry system. **Self Balancing Ledger:** Debtors Ledger – Creditors Ledger – General Ledger – Procedure of Self Balancing – Adjustment Accounts – Transfer or set-off. (Simple Problems).

**Unit-III**

**Branch Account:** Meaning – Objectives – Types of Branches- Dependent Branches **Departmental Accounts:** Meaning – Need – Advantages – Methods and Techniques of Departmental Accounting . (Simple Problems).

## Unit–IV

**Hire Purchase and Installment Purchase System** – Definition – Features – Distinction between Hire Purchase and Installment Systems – Accounting Treatment for Hire Purchase System – Calculation of Interest (SimpleProblems).

## Unit–V

ConsignmentAccounts: Definition-Features-ImportantTerms–Accounting treatment of Consignment Transaction - Distinction between Sale and Consignment - Accounts of Non-ProfitOrganization – Receipts and Payment Accounts - Income and Expenditure Accounts. Balancesheet (SimpleProblems)

**Note: DistributionofMarksforTheoryandProblemsshallbe40%and60%respectively.**

### LearningOutcomes:

- Preparethe studentstowork in Finance department
- Toenablethestudentstopursuehighereducationin**financial**discipline
- Inspire the studentstobecome andauditorinanysector

### BooksRecommended:

1. ReddyT.S &Murthy, Financial Accounting,Margham Publication,Chennai2014.
2. Pillai andBhagavathi, Advanced Accountancy, KalyaniPublishers2013.
3. JainandNarang,AdvancedAccountancy,2009
4. S.N.Maheswari,AdvancedAccountancy,VikasPublishingHousePvtltd.,2014
5. J.C.Varshney,FinancialAccounting,2<sup>nd</sup>Edition2009
6. SmithA.C,FinancialAccounting,KalyaniPublishers,2013
7. Gupta,FinancialAccounting, SChandandCompany,2016

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO2AL2**

**Course Title: Core:**

**Semester II**

**Credits : 5**

**Hours / Week :**

**6 Year : First Year**

**INDIAN ECONOMY**

**Learning Objectives:**

- To learn the essentials of Indian economy
- To understand the role of Liberalisation, Privatisation and Globalisation (LPG) in Indian Economy

**Unit-I**

**Introduction on Indian Economy:** Nature of Indian Economy-Concept of Economic

Growth and development-Distinction between growth and development-under development: Concept-Indicators-characteristics of under development-under development in developing countries-causes, consequences and remedies for sustainable development of Indian Economy.

**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 Aayog.

**Unit-III**

**Agriculture:** Role of Agriculture in Indian Economy-Agricultural production and Productivity - Problems- Remedial Measures- Agricultural Finance: Need for Agricultural finance - Sources of agricultural finance and their importance - Commercial banks-NABARD-Contributions of Agri.&Agro-based industries in promotion of Indian economy.

## Unit–IV

**Industry** Major Industries in India-programmes of **industrial** development under five year plan-Mixed Economy: Role of private, public and Cooperative sectors in Indian Economy-Multiplier and Accelerator-IndustrialSickness: Causes,consequencesand remedies.

## Unit–V

**Trade and Services:** Meaning, Importance-Composition of ForeignTrade-HomeTrade –Foreign Trade: Concepts–Merits and Demerits–Balanceofpayment–Indian Government Policy towards Foreign Capital–Foreign Aid to India-IMF-World Trade Orgainsation (WTO) - Liberalisation,Privatisation& Globalisation (LPG) Impact of Globalisation on Indian Economy.Services Sector: Banking–Insurance–Health,Tourism and Education–its Importance

### LearningOutcomes:

- Thestudentsunderstoodtherole of various sectors of **Indian Economy**andtheirsignificanceformanagementofbusinessenterprises.

### BooksRecommended:

1. DuttandSundaram,IndianEconomy,S.ChandCo.2012.
2. Dr.S.Sankaran, Indian Economy Problems, policies and development- MargamPublication.2013
3. Misra&Puri, DevelopmentissuesofIndianeconomy, HimalayaPub. House.2011
4. Agarwal,IndianEconomy, HimalayaPub. House.



**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO3C05**

**Course Title: Core:**

**Semester III**

**Credits : 4**

**Hours / Week :**

**5 Year : Second Year**

### **COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA**

#### **Learning Objectives:**

- To understand the origin and the development of credit movement.
- To impart knowledge about various commissions and committees of findings and recommendations for the growth of cooperative movement.
- To know the productive credit structure of (ST/MT) Cooperative Institutions.
- To enable the investment credit structure of (LT) Cooperative Institutions.
- To study about Non-Agricultural Credit Co-operatives.

#### **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 (Vaidyanathan Committee).

### Unit-III

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

### Unit-IV

**Agricultural Investments Credit:** Concepts-Constitution and 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-operativeBanks.

### LearningOutcomes:

#### Onsuccessfulcompletionofthecourse;

- GainknowledgeaboutvariousfunctionsofCooperative**CreditInstitutions**.
- Classifythestructure of **cooperative credit institutions,functions**andresourcemobilizationofSTCCS,LTCCS.
- Describetheconstitutionand functionsofAgriculturalProductionCreditCooperatives.
- ApplybankingRegulationsActasapplicabletotheCooperativeSocieties.
- Identifythemajorfunctionsofthe non-agricultural credit cooperatives.

### BooksRecommended:

1. B.S.Mathur,Co-operationinIndia, SathiyaBhavan, 1999.
2. BediR.D,TheoryHistory&practiceofCooperation,LoyalBookDepot,Meerut.1986.
3. S.Nakkiran&A.JohnWinfred,Co-operativeBankinginIndia,Rainbowpublication,Coimbatore,2007.
4. AbdulKuddus andZakirKussain,CooperativeCredit&Banking,LimraPub.Chennai,2007.
5. T.N.Hajela,Co-operationPrinciples,ProblemsandPractice,AneBooksPvt.Ltd.2010.

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO3C06**

**Course Title: Core:**

**Semester III**

**Credits : 4**

**Hours / Week :**

**4 Year : Second Year**

### **PRINCIPLES OF MANAGEMENT**

#### **Learning objectives:**

- To know the functions and contributions of **management** thinkers.
- To make a good plan and decision making in an organization.
- To identify the **structure of an organization** along with the departmentation.
- To enable the students about motivational theory in an organisation
- To know the tools and techniques of various controlling system.

#### **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- Need and Techniques - Nature and Process of Control - Essential of Good Control - Tools and Techniques of Control. Difference between Controlling and Coordination.

### Learning Outcomes:

#### On successful completion of the course;

- Apply and practices for management **functions in an organization.**
- Enable to prepare a good planning and forecasting of the business activities.
- Applying the appropriate good **management structure.**
- Analyze the suitable human behavior and managerial motivational theories.
- Identify the tools and techniques of effective controlling system and coordination.

### Books Recommended:

1. L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
2. P.C.Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
3. J.Jayasankar, Principles of Management, Margam Publications. 2012.
4. Harold Koontz and Heinz Weihrich (2012)  
essential of management: an international & leadership perspective, 9<sup>th</sup> Edition, Tata McGraw-Hill Education, New Delhi
5. Earnest, Dale, (2015) Management Theory and Practice, McGraw Hill Publications, Tokyo

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE – 641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO3C07**

**Course Title: Core:**

**Semester III**

**Credits : 4**

**Hours / Week :**

**4 Year : Second Year**

**THEORY AND PRACTICE OF BANKING**

**Learning Objective:**

- To understand the evolution of banking in India
- To acquire knowledge on different financial instruments by using the banking sector
- To make use of clearing various financial instruments
- To facilitate the student by using various funds management in banking sector
- To know the modern banking technology adopted in banking sectors.

**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, Warehousing 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, Smartcard

Learning Outcome:

#### **On successful completion of the course;**

- Gained knowledge from an origin and the development of Banking
- Enable the students to the various financial instruments used in banking
- Acquired knowledge and apply for clearing of various financial instruments.
- Enable the students on funds management system in banking
- Apply and analyse modern banking techniques in Banking, Private banking and financial Corporation.

**Books Recommended:**

1. Radhasamy, M Practical Banking, Vikas Publication House. 2007.
2. B.S. Raman Banking Law and Practice, Himalayan Publishes, 2010.
3. Gordan & Natarajan, Banking Theory, Law and Practice Himalaya Publication, 2010.
4. S.N. Maheswari, Banking Theory & Law and Practice Tata Mcgraw Hill Education, 2011.
5. Dr.S. Gurusamy, Banking Theory Law and Practice 2010, Himalaya Publication 2012

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO3C08</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 enable the students basic knowledge on **commercial law**.
- To impart the students for provisions of Indian Contract Act.
- To facilitate the Partnership Act and its formalities.
- To enable the latest knowledge about Sale of Goods Act
- To know about Rights and Duties of Common Carriers and Insurance.

**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**– Definition -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 Charterparty– Contract of Insurance– Different kinds of Insurance.

### **Learning Outcomes:**

#### **On successful completion of the course:**

- Identify the various types of contract, nature of obligations and rights of each party to the contract.
- Able to know the procedure for creating different types of contract.
- Enable the formation of Partnership organization.
- Describe the Sale of Goods and Consumer Protection Act.
- Apply the rights and duties of common carriers of goods and different kinds of insurance and scheme.

**BooksRecommended:**

1. K.C.Garug,V.K.Sareen,CommercialLaw,KalyanaiPub. House, 2010.
2. PillaiandBhagavathi, BusinessLaw,UnitedPub. Manglore. 2011.
3. B.S.Raman,BusinessLaw,UnitedPublishersManglore, June2011.
4. Kathiresan,CommercialLaw,Dr.RadhaPrasannaPub.2011.
5. N.D.Kapoor,ElementsofMercantileLaw,UnitedPub. Manglore2013.

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE – 641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO3CP1**

**Course Title: Core Practical**

**Semester III**

**Credits : 4**

**Hours/Week: 4**

**Year : Second Year**

**COMPUTERISED ACCOUNTING-PRACTICAL**

**Learning Objectives:**

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

**Unit-I**

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

**Unit-II**

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

### Unit-III

**Preparation Final Account:** Trading and Profit and Loss Account and Balancesheet–  
Management Report System-(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:  
Preparation of Payroll Statement (Basic pay, DA, HRA, PF etc)

### 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).

### Learning Outcomes:

#### On successful completion of the course;

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

### Books Recommended:

1. Dr. Namrata Agrawal, Tally 9, Dreamtech Publishers, New Delhi- 110002 (1<sup>st</sup> Edition), 2009
2. Vishnu Priya Singh, Tally 9, Computech Publications Ltd. New Delhi-110002.  
(3<sup>rd</sup> Edition), 2009
3. Kogent Solutions Inc, Tally 9, “In Simple Steps” Dreamtech Publishers, New Delhi-  
110002 (1<sup>st</sup> Edition), 2010.
4. Priya Singh Vishnu, “Learning Tally ERP-9” Computech Publications Ltd. New Delhi-  
110002. (6<sup>th</sup> Revised Edition), 2013.
5. AK. Nadhani & KKNadhani, Tally 9, BPH Publications, New Delhi. (2<sup>nd</sup> Edition), 2013

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO3AL3**

**Course Title: Allied**

**Semester III**

**Credits : 5**

**Hours / Week :**

**6 Year : Second Year**

**OFFICE MANAGEMENT**

**Learning Objective:**

- To understand the office management systems.
- To acquire knowledge about the record management in business organisation.
- To understand the various methods of filing system in an office.
- To know the office stationary and forms in an office
- To understand on Report writing in business correspondence

**Unit-I**

**Office Management:** Definition – Elements of office Management – Qualification of office Manager – Role and Functions of office Manager.

**Unit-II**

**Records Management:** Definition – Classification of Records – Importance of Records Management – Principles of Records Management - Key Requirement for an effective Record Controlling System

### **Unit-III**

**Filing System:** Definition-Objectives-Functions-steps in installing Filing System- Characteristics of Good Filing System-Centralized and Decentralized Filing System-Classification and Arrangements of Filing System

### **Unit-IV**

**Office Stationary and Forms:** Determination of Stationary – Cost of Stationary – Purchase of Stationary – Policies of Stationary – Purchase Methods – Tender – Quotations – Fixed Supplier – Types of Forms – Advantages of office Forms Control – Principle and Control Office Stationary and Supplies – Budgetary Control.

### **Unit-V**

**Report Writing:** Definition - Report - Characteristics, Features of Report - Principles of Report Writing-Steps involved in Report Writing-Types of Business Report. Learning Outcomes

#### **On successful completion of the course;**

- Gained knowledge about the functions of **office management.**
- Enable to prepare the various records maintained by the business organization.
- Describe the arrangement of filing system in an office
- Apply and practices of stationary and forms in an organisation
- Drafting of office correspondence to the organization.

#### **Books Recommended:**

1. Office Management, R.K. Chopra – Himalaya Publishing House 2005.
2. Office Management, Dr. Kathiresan and Dr. Radha – Prasanna Publishers, 2006.
3. Office Management, Dr. T. Ramsamy – Golden Book Publishing House, 2012.
4. Modern Office Management, I.M. Saha – Kitab Mahal Publishers 2012.
5. Text Book of Office Management, Leffingwell and Robinson – Tata McGraw Hill Publishing Company Ltd. 2013

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE – 641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code:</b>	<b>18UCO4C09</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 understand the functions of Milk Producers Cooperatives.
- To acquire the various types of marketing Cooperatives.
- To understand the functions of consumer Cooperatives.
- To know about the industrial and processing cooperatives.
- To acquire the various types of Non-Credit Cooperatives.

**Unit-I**

**Dairy Co-operatives:** Evolution of Dairy Cooperatives - Operation Flood - AMUL Pattern Structure of Dairy Co-operatives - Functions – Management of PMPCS–DCMPU-SCMPF- Role of NDDB: Schemes, Recent Developments and its problems.

**Unit-II**

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

### **Unit-III**

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

### **Unit-IV**

**Industrial and Processing Co-operatives** : Need-functions-Weavers Co-operatives : Constitution and Working of Primary Societies and Apex Societies – Processing Cooperatives : 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).

### **Learning Outcomes**

#### **On successful completion of the course;**

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

### **Books Recommended:**

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



**SRI RAMAKRISHNA MISSION VIDYALAYA**

**COLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS)COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO4C10**

**Course Title: Core**

**Semester IV**

**Credits : 4**

**Hours / Week :**

**6 Year : Second Year**

**PRINCIPLES OF MARKETING**

**Learning Objectives:**

- To enable the concepts of Marketing and Classification of markets in the New Millennium.
- To enhance the marketing functions and appreciate the evolution of the contemporary marketing process.
- To identify the elements of marketing mix and analyze the various stages of product Life Cycle.
- To facilitate the basic concepts of advertising, Sales promotion and Market Segmentation.
- To clarify the services and significance of Marketing the Services.

**Unit-I**

**Marketing: Concept of Market-Marketing**—Marketing Management—Modern Concept of Marketing, Objectives, Classification of Markets, Marketing and Selling, Role of Marketing in Economic Development.

**Unit-II**

**Marketing Functions:** Marketing Process—Dispersion and Equalization: Classifications of Marketing Functions—Functions of Exchange—Functions of Physical Supply—Facilitating Functions—Approaches to **Market Segmentation**.

### Unit- III

**Product and Price Mix:** Marketing Mix- Meaning and Components - Concept of Product and Product Mix- Product Life Cycle - New Product Development - Price Mix:Pricing Objectives,KindsofPricing-PriceDetermination.

### Unit-IV

**Promotion and Physical Distribution Mix:** Importance of Advertising- Personal Selling andSalesPromotion-Importance ofChannelsofDistribution-FunctionsofMiddlemen.

### Unit-V

**ServicesMarketing:** Definition-Features-Classificationofservices: Education-Health–Insurance-Tourism-Hotel-GapAnalysis-SWOC

### LearningOutcomes:

#### Onsuccessfulcompletionofthecourse;

- Gainknowledgeaboutmarketingconceptsandsignificance.
- Enrichknowledgeonfunctions of marketing andmarketing mix.
- Applythemarketing mix inthebusinessorganization.
- Applyand practiceofvarioustypesofchannelsofdistribution inthebusiness.
- Applytheconceptsofservicesmarketingbypromotingservicesinthebusiness.

#### BooksRecommended:

1. RamaswanyandNamakumari,(2013)“MarketingManagement”,MacmillanIndiaLimited,New Delhi.
2. RajanNair,NandSangithRNair(2014)Reprint“Marketing”,SultanChand&Sons,New Delhi.
3. PillaiR.S.NandBhagavathi,(2015)Reprint“ModernMarketingPrinciplesandPractices” S.ChandCompany,NewDelhi.
4. PhilpKotler,(2015)“MarketingManagement”,PrenticeHallIndiaPvtLtd.,NewDelhi.
5. PillaiR.S.NandBhagavathi,(2017)Reprint“MarketingManagement”,S.ChandCompany,NewDelhi.

**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO4C11**

**Course Title: Core**

**Semester IV**

**Credits : 4**

**Hours / Week :**

**5 Year : Second Year**

**BUSINESS COMMUNICATION**

**Learning Objectives:**

- To know the concept of business communication.
- To facilitate various kinds of business letters
- To understand the types of business correspondence
- To imbibe the quality of good business report.
- To acquire the company meeting in business concern.

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

## **Unit-IV**

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

## **Unit–V**

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

### **Learning Outcomes:**

#### **On successful completion of the course;**

- Able to understand the methods of communication.
- Drafting knowledge on various kinds of business letters.
- Practice and drafting of business correspondence in an organization.
- Able to write and preparation of business reports.
- Organizing and execution of company meetings.

#### **Books Recommended:**

1. Rodri Ques M.V, Effective Business Communication, 2003.
2. Kathiresan & Dr. Radha, Business Communication 2010.
3. Rajendra Pal & Korlahalli J.S, Essentials of Business Communication, 2011.
4. Pattan Shetty C.S. & Ramesh, Effective Business English and Correspondence, S.Chand & Co, New Delhi. 2011.
5. Asha Kaul, Effective Business Communication, Mittal Books India, 2012.



### **Unit–III**

**Profits & Loss of Business or Profession:** concept of Business or Profession- Computation of business or business; Income from Capital Gains: **Computation of Capital Gains** (simple problem).

**Unit –IV: **Income from Other Sources**:** Format for computing taxable income from other sources- Deductions from Gross Total income - Section 80C and 80G Only–computation of Net income (simple problem).

**Unit –V: Assessment of Individual:** Rate of tax for the Assessment Year- Computation of Total Income-Tax Liability (simple problem).

### **Learning Outcomes:**

#### **On successful completion of the course;**

- Gain knowledge about the **taxation**.
- Computation of taxable income from various Heads of Income
- Practice of taxable income from Profits and loss of business or profession
- Apply in practical computation of **Income** from other sources
- Practice of assessment of individual income and **tax** liability.

### **Books Recommended:**

1. Bhagwathi Prasad, Income Tax Law and Practice, Himalaya Publishing House, 2019
2. H.C Mehrotra & Dr.S.P.Goyal,  
Income Tax Law and Practice, Rainbow publishing house, 2019 -
3. Dinkar Pagare, Sultan Sons, Law and Practice of Income Tax, Sultan Chand and Sons. Educational Publishers, New Delhi–110002, 2019
4. V.Balachandar Kothari, Indirect Taxes Law and Practice, PHI Learning Pvt. Ltd, 2019
5. Direct Tax Law and Practice, Singhania, Sultan Chand and Sons. Educational Publishers, New Delhi–110002, 2019

**SRI RAMAKRISHNA MISSION VIDYALAYA**

**COLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS)COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO4AL4**

**Course Title: Allied**

**Semester IV**

**Credits :5**

**Hours / Week :**

**6 Year : Second Year**

**RESEARCH METHODS FOR BUSINESS ANALYSIS**

**Learning Objectives:**

- To understand the basic of **research and data collection**.
- To enable about selection of **sampling methods**.
- To facilitate the basic **business statistics**.
- To learn about correlation and regression analysis
- To understand the calculation of index numbers and time series.

**Unit-I**

Business **Research**: Definition, Objectives, types, criteria of good research, research problem, techniques involved in defining a problem. Methods of data collection: Primary and Secondary.

**Unit-II**

**Sample Design**: Concept, Methods of Sampling: Simple random sampling, restricted random sampling, stratified random sampling, systematic random sampling, cluster sampling. Purposive sampling, quota sampling, convenience sampling,

**Unit-III**

**Statistics**: Definition – Objectives – Importance – limitations. Measures of Central Tendencies: mean – median – mode – Geometric mean – Harmonic Mean. Dispersion: Range, Inter -

quartile Range-Mean Deviation-Standard Deviation-Coefficient of variation.(Simple Problem)

#### **Unit IV**

**Correlation and Regression:** Definition - methods of correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation. Regression: Definition- Methods, Difference between regression and correlation (Simple problem).

#### **Unit-V**

**Analysis of Time Series:** Definition-components of time Series Analysis: Semi-average method, Moving average method- Method of Least squares Index Numbers: Concepts- methods - Index Numbers.(Simple problem).

#### **Learning Outcomes:**

##### **On successful completion of the course;**

- Practice of data collection for research
- Identify the correct method of selection of sampling.
- Gain knowledge about the calculation of average and dispersion.
- Apply and analyse the Correlation and Regression methods.
- Apply and analyse the index numbers and analysis of time series.

#### **Books Reference:**

1. Navanitham P.A.(2008)-Business Statistics, Jai Publishers, Trichy-620021.
2. Gupta S.P. and Gupta M.P.(2005) Business Statistics, Sultan Chand and Sons. Educational Publishers, New Delhi-110002.
3. Kothari C.R(2010)-Research Methodology- Methods and Techniques, New Age International Publishers, New Delhi-110002.
4. Pillai R.S.N. and Bagavathi(2016)-Statistics- Theory and Practice, S.Chand and Company Ltd, New Delhi-110055.
5. Anbumani.K and Wilson X.L.X(2019) Research methods for social sciences and Management studies, New Rooyal Book Company, Lucknow, 2019.



**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation**

**Subject Code: 18UCO4NM2 Course Title: NME Semester IV**

**Credits : 2 Hours/Week: 2**

**Year : Second Year**

**ENTREPRENEURSHIP DEVELOPMENT**

**Learning Objectives:**

- To understand the concept of entrepreneurship
- To impart sources of institutional finance.
- To facilitate various incentives and subsidies schemes

**UNIT: I ENTREPRENEURSHIP**

Concept, Definition, Nature of Entrepreneur & Entrepreneurship - Types of Entrepreneurs - Differences between Entrepreneur and Intrapreneur - Functions of Entrepreneur - Role of Entrepreneurs - Qualities of Entrepreneur - Factor affecting Entrepreneurial Growth - Project Formation: Project Identification, Project Evaluation, Feasibility Assessment (Pre and Post Feasibility), Preparation of Project Report.

**UNIT: II INSTITUTIONAL FINANCE TO ENTREPRENEURSHIP**

Need for Institutional Finance to Entrepreneurs - Sources of Finance: functions and schemes for entrepreneurs offered by the DIC, TIIC, SIPCOT, SFC, MSME, SIDCO, Commercial Bank, Cooperative Bank, TAICO Bank, NISIC, IFCI, IDBI, SIDBI, EXIM BANK, NABARD, KVIC, Mahila Bank, Mudra Bank - procedure for obtaining institutional finance.

**UNIT: III INCENTIVES AND SUBSIDIES**

Need for Incentives - Types of Incentives: Fiscal Incentives - Tax Concessions - Incentives

forexportincludingdutydrawbacks,ExemptionfromSales Tax,FinancialIncentives:SeedCapital  
- Credit on Priority - Credit Guarantee Scheme- Venture Capital,Promotional Schemes:  
ForeignDirectInvestment,Infrastructural facilities : Special Economic Zones(SEZ)-Export  
Processing Zones -National Programme for Rural Industrialisation – Marketing Support:  
ExportPromote Councils – Organisational Support: Consultancy Training,Research and  
Development(R & D) – EDI, Subsidies: Land , Investment Subsidy, Interest subsidy, Power  
Tariff, Financial Assistance,Technical Assistance-Subsidies for Women and Backward Areas.

### **LearningOutcome:**

#### **Onsuccessfulcompletionofthecourse;**

- Formation of small scale industries.
- Applyandpracticesseed capital from various funding agencies.
- Gainedknowledgeandmakeawarenessaboutthe various incentives and subsidies fromGovernment.

### **References:**

1. Vasant  
Desai.,“TheDynamicsofEntrepreneurialDevelopmentandManagement”,Himalaya  
PublishingHouse,New Delhi,2011.
2. Khanka.S.S.“EntrepreneurialDevelopment”S,Chand&Co Ltd.,NewDelhi,2013.
3. Ramachandran.K.“EntrepreneurialDevelopment”,TataMcGrawHillEducationPvt.,Ltd.,New  
Delhi,2013.
4. Gupta.C.B&Srinivasan.N.P.“EntrepreneurialDevelopment”,Sultan Chand&  
Sons,NewDelhi,Reprint2014.
5. DonaldF.Kuratako.“EntrepreneurshipTheoryandPractice”,CeneageLearning,9<sup>th</sup>Edition2014.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO5C12</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>		

**COOPERATIVE LEGISLATION**

**Learning Objectives:**

- To understand the history of cooperative legislation in India
- To know the Tamil Nadu Cooperative Societies Act, 1983 Rules 1988.
- To learn the state aid, duties and privileges of registered societies
- To impart knowledge on the regulatory provisions relating to audit, inquiry and inspection.
- To know the common cadre recruitment bureau, selection procedure, appeal and revision

**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 Bill 1957 – Model Cooperative Societies Bill 1991–Multi unit Cooperative Societies Act 2002- 97<sup>th</sup> Constitution Amendment.

**Unit-II: Tamil Nadu 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.

**Learning Outcomes:**

**On successful completion of the course;**

- Gain knowledge on history of cooperative legislation and its importance
- Apply the registration procedure and management of cooperatives
- Knowing State aid, duties and privileges of Registered Societies
- Describe and Practice of audit report, inquiry and investigation procedures of cooperatives
- Acquaintance on Common Cadre Recruitment Bureau, Selection Procedure, Appeal and Revision.

**Books Recommended:**

1. Vidwans M.D, Cooperative Law In India, Sahitya Bhavan Publishers, New Delhi, 1956.
2. Government of Tamilnadu- Tamilnadu Cooperative Society's Act of 1983.
3. Government of Tamilnadu- Tamilnadu Cooperative Societies Rules of 1988.
4. Weeraman P.E.- The Effect of Cooperatives Law on the Autonomy of Cooperatives In South East Asia, New Delhi, ICA, 1989.
5. Calvert H.- The Law And Principles of Cooperation, Thacker Spink & Co. Pvt. Ltd., Calcutta,
6. Sivasubramanian. A.P- Cooperative Societies Act 1983, Arul Selvi Publication, Tirunelveli.
7. Government of India-  
Report of the Committee on "Model Cooperative Act" Planning Commission, (May 1991).
8. Goel. B.B., Cooperative Legislation Trends and Dimensions, Deep and Deep Pub. New Delhi. (2013)
9. Multi Unit Cooperative Societies Act 2002.
10. Tamilnadu Cooperative Societies Act 1983 and Rules 1988.
11. 97<sup>th</sup> Amendment – Govt of India, Gazette, 2011.

**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO5C13</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**

**Course Objectives:**

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

**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.

**LearningOutcomes:**

- Gainknowledgeonhistoryofcooperativelegislationanditsimportance
- Applytheregistrationprocedureand management ofcooperatives
- KnowingStateaid, dutiesandprivilegesofRegisteredSocieties
- Describeand Practiceofauditreport,inquiryandinvestigationproceduresofcooperatives
- AcquaintanceonCooperativeRecruitmentandSelectionProcedure.

**BooksRecommended:**

1. Goel.B.B.,*Cooperative Legislation Trends and Dimensions*, Deep and Deep Publications New Delhi. (2013)
2. Government of India, Report of the Committee on “*Model Cooperative Act*” Planning Commission, (May1991).
3. *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> Constitutional Amendment for Cooperatives*– Govt. of India, Gazettee, 2011.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS)COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO5C14</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>		

**FINANCIAL MANAGEMENT**

**Course Objectives:**

- To imbibe the concept of financial management.
- To understand the concepts of financial structure, cost of capital and capital budgeting.
- To know the concepts of financial leverage.
- To enable the various concepts and kinds of working capital.
- To understand the different types of dividend policy.

**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.

**Learning Outcomes:**

- Gain knowledge on the functions of financial management
- Acquired the various sources of long term sources of funds.
- Evaluate the various methods of financial leverage in different organisation.
- Identify the various kinds of working capital.
- Expertise in analysing the dividend policy in different organisation.

**Books Recommended:**

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



**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS)COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO5C15</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**

**Course Objectives:**

- To impart knowledge on the concepts of **Human Resource Management**
- To understand the nature of job.
- To study the **methods and techniques of performance appraisal of employees** in an organisation.
- To learn on salary administration and retirement benefits to employees
- To understand the concepts of **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.

**Learning Outcomes:**

- Gained knowledge on basic concepts of human resource management
- Acquired knowledge on Human Resource Planning and Implementation.
- Developing the employees performance and strategies
- Acquaintance for Wage and salary administration and employees benefits.
- Knowledge on Trade union functions and Grievance

**Books Recommended:**

1. L.M.Prasad, *Human Resource Management* – Sultan and Sons, 2010.
2. K .Aswathappa., *Human Resource and personnel Management*, Tata McGraw Hill, 2012.
3. Garry Dessler: *Human Resources Management*.
4. P.G.Aquinas, *Human Resource management – Principles and Practice*- Vikas Publishing House Pvt Ltd, 2008.
5. A.Manoppa & Saiyadaian. M., *Personnel Management*, Tata Mc.Graw Hill. 2000.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS) COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>18UCO5IN1</b>
<b>Course Title</b>	<b>: Core: Practical</b>	<b>Semester</b>	<b>: IV</b>
<b>Credits</b>	<b>: 3</b>	<b>Hours /Week</b>	<b>: 5</b>
<b>Year</b>	<b>: Second Year</b>		

**PRACTICAL TRAINING IN COOPERATIVE INSTITUTIONS**

**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.



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 Setup of Coop. Department in the State place of DR in the Departmental Set-up-Duties & Responsibilities.
3. EOC's Office at local Panchayat Union Setup, 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 in 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 Answer to Questions
2. Practical Knowledge Gained
3. Clarity and Expression.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS)COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO6C16</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>		

**COOPERATIVE MANAGEMENT AND ADMINISTRATION**

**Course Objectives:**

- To understand the concepts and functions of management and **cooperative management**
- To know the **democratic leadership**, structure and functions of Cooperatives.
- To classify functional areas of management
- To know the tools for **evaluation of the performance in cooperatives**.
- To understand the Government role and functions of **Cooperative officials**.

**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:** Structure of Cooperative Audit.

**LearningOutcomes:**

- KnowledgeonconceptsofCooperativeManagementandadministrativefunctions.
- Understanding the democratic leadershipand role of leaders in cooperatives
- Classifyingthefunctionalareasofmanagementincooperatives.
- Evaluationofcooperativeenterprisesbyapplyingoperationalefficiency.
- Understanding thevariousdepartmentalSet-upofCooperativesinTamilnadu

**BooksRecommended:**

1. Management inCo-operativeSocieties -T.E.Stephenson:
2. TextBookofCo-operativeManagement,2002 -Dr.V.Kulandaiswamy,
3. SeminarreportonAppliedco-operativeManagement
4. Co-operativeManagement:Principles,PowersandProblems-R.D.Agarwal
5. TreatiesonCo-operativeManagement -S.Nakkiran
6. FunctionalCo-operativeManagement -A.K.Shah
7. Co-operativeDepartmentalManual,GovernmentofTamilNadu
8. Management&Cooperative, 1991 -RudraSaibaba,Print well,Jaipur
9. CooperativemanagementandDevelopment -TextandcasesRaisahmed,



**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO6C17</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>		

**GENERAL AND CO-OPERATIVE AUDIT**

**Course Objectives:**

- To understand the concept of general and cooperative audit
- To clarify the verification and valuation of various assets and liabilities.
- To understand the roles, duties and responsibilities of the auditors.
- To apply auditing system in different types of cooperatives
- To understand concept of Errors and Frauds

**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.

#### **Learning Outcomes:**

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

#### **Books Recommended:**

1. S.Vengadamani, *Practical Auditing*, Margham, Edition 2004,
2. S.K.Babu, *Fundamentals of Auditing* , Darling Kindersley, Edition 2009,
3. Ravinder Kumar and Virendra Sharma, *Principles and Practice of Auditing, Edition* 2011.
4. Krishnaswami O.R, *Cooperative Audit*

5. D.R.KAppor, *Hand Book of Cooperative Audit*, Aumol Publishing (P) Ltd.

**BooksRecommended:**

1. Government ofTamilndu,2012.Dept. ofCooperation, CooperativeAuditManual.
2. CooperativeAudit - KrishnaswamiO.R,
3. Principles&PracticeofAuditing,2004 -Tandon,S.Chand&Company
4. Principles&Practiceof Auditing,2013. -DinkerPagare,S.Chand&Co.
5. Auditing,Principles&Practices,2011 -Ravinder&Sharma,

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS)COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO6C18</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>		

**MANAGEMENT ACCOUNTING**

**Course Objectives:**

- To understand the concept and functions of **Management Accounting**.
- To apply the ratios in **the financial statement analysis**.
- To prepare the statements of fund flow and cash flow
- To practice the concept of **marginal costing** and cost volume profit analysis
- To understand and apply the concept of **budget and budgetary control** techniques.

**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)

**LearningOutcomes:**

- GainedknowledgeonfunctionsofManagement Accounting.
- Analysethefinancialstatementwithapplying different ratio.
- Applyingandanalyseofthestatements of fund flow and cash flow
- Analyse marginal costing with application of cost volume profit analysis
- Practiceandapply for budgetand budgetary control techniques in different sector.

**BooksRecommended:**

1. ManagementAccounting-Sharma&Gupta,KalyaniPublishers.
2. ManagementAccounting-Dr.R.Ramachandran&Dr.R.Srinivasan, 12<sup>th</sup>Edition, 2002,SriramPublishers.
3. ManagementAccounting-Khan,TataMcGrawHill
4. ManagementAccounting-N.P.Srinivasan
5. ManagementAccounting-R.N.S.Pillai&Bagavathi,S.Chand.
6. ManagementAccounting-S.N.Maheswari,2009.

**SRI RAMAKRISHNA MISSION VIDYALAYA**  
**COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS)COIMBATORE-641020**  
**For candidate admitted from academic year 2018-2019 onwards**  
**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO6EL2</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**

**Course Objectives:**

- To know about entrepreneurs and **EDP**.
- To know the various sources of **Institutional finance to entrepreneurs**
- To know the various **institutional non-finance to entrepreneurs**
- To understand the concept of incentives and subsidies.
- To enable the students to prepare the **project** proposal.

**Unit-I : Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur-Types of Entrepreneurs- Entrepreneurship Competency (Input), Entrepreneurship skill development and Training- Special Agencies- MSME - Definition and Functions and Recent Developments.

**Unit-II : Institutional Finance to Entrepreneurs:** SFC, SIDCO, SIPCOT, TIIC, 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:** Subsidized 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.

**Learning Outcomes:**

- Gained knowledge on entrepreneurship development
- Acquired the skills to apply various sources of finance
- Describe the functions of institutional non-financial set-up to entrepreneurs.
- Identify the various incentives and subsidies available from the Government and other institutions in India.
- Enhanced knowledge on the preparation of project proposal.

**Books Recommended:**

1. Khanka S.S -Entrepreneurial Development, (2010).
2. Dhameja S.K-Women Entrepreneurs: Opportunities Performance and Problems
3. Robert D.Hisrich -Entrepreneurship, (2002).
4. Batra G.S. -Development Entrepreneurship, (2002).
5. Shukla M.B -Entrepreneurship and Small Business Management(2003).
6. Vasant Desai-The Dynamics of Entrepreneurial Development and Management,(2011)
7. Gupta, C.B. -Entrepreneurial Development,(2011)
8. Abhijit Chatterjee -Entrepreneurship Development,(2011)
9. Radha, V. -Entrepreneurship Development,(2008)

**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards**

**Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code:</b>	<b>18UCO6CIN2</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 IN COOPERATIVE INSTITUTIONS**

**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

## **B) Maintenance of Record**

a) 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.

## **C) 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%.

## **D) 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.

**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS) COIMBATORE-641020**

**For candidate admitted from academic year 2018-2019 onwards  
Under New Choice Based Credit System (CBCS)**

<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 18UCO6CPR</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**

**Learning Objectives:**

- To enable the students knowledge on practical exposure from Credit and Non Credit cooperative Institutions
- To understand the functions and office administration system in cooperatives.

**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.

**Learning outcomes**

**On successful completion of the course;**

- Gain knowledge on functions and office system of Credit and Non Credit cooperative institutions with primary level, District level and State level institutions.

- SRI RAMAKRISHNA MISSION VIDYALAYA
  - COLLEGE OF ARTS AND SCIENCE
  - (AUTONOMOUS)COIMBATORE-641020
- For candidate admitted from academic year 2018-2019 onwards
  - Under New Choice Based Credit System (CBCS)

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

**Subject Code:18UMS3NM1**

**Course Title :NMEI-Financial and Management Accounting**

**Semester:IV**

**Credits :2**

**Hours/Week: 2**

**Year :Second Year**

### **Learning Objectives:**

- To enable the students to understand the basic concepts of accounting procedures.
- To know the Structure of Elements of cost in Cost Accounting.
- To understand the Students the Basic concept of Management Accounting.

**Unit I :Accounting:** Concept– Objectives - Methods of Accounting- Branches of Accounting-Rules of Accounts-Journal and Ledger-Trial Balance–Preparation of Final Accounts–Trading- Profit and Loss Account-Balance sheet–Adjustments(Simple Problems).

**Unit II: Cost Accounting:** Concept- Scope, Objective, relationship between Cost Accounting and Financial Accounting - Elements of cost – Preparation of cost sheet Material Costing –Purchase control-Store keeping-Labour Cost(Simple Problems).

**Unit III :Management Accounting:** Concept- Objectives- Difference between Management Accounting and Cost Accounting– Financial statement analysis-Ratio Analysis – types of Ratios – Fund flow and cash flow statement – Marginal costing – cost volume profit analysis(Simple Problems).

## Learning Outcomes:

### On successful completion of the course;

- The students are able to prepare Final Accounts in Business Concern.
- Apply and practice of Cost Sheet.
- Gained knowledge and make awareness about the various Ratios and Marginal Costing Methods.

### References:

1. Reddy T.S & Murthy, Financial Accounting, Margham Publication, Chennai. 2014
2. S.N. Maheswari, Management Accounting, Kalyani Publishers., 2014,
3. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers 2013.
4. Jain and Narang, Cost Accounting, Kalyani Publishers, 2009
5. J.C. Varshney, Financial Accounting, Wisdom Publication, Delhi, 2009.

<b>Programme</b>	: B.Sc. Computer Science	<b>Subject Code</b>	:18UCS3AL3
<b>Course Title</b>	: Allied Accounting and Business Management	<b>Semester</b>	: III
<b>Credits</b>	: 5	<b>Hours / Week</b>	: 6
<b>Year</b>	: Second Year		

### Learning Objectives:

- To disseminate the basic concepts of accounting procedures and accounting system relating to the business.
- To enable the students for preparing of Trial Balance and final accounts.
- To instill for preparation of Bank Reconciliation Statement.
- To understand the elements of cost.
- To inculcate the different forms of business organisations and Management functions

### 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).

*Self-Study: Accounting Concepts and Conventions*

### 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).

*Self-Study: Manufacturing Account.*

### Unit-III

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

*Self-Study: Differences between Cash Book and Pass Book.*

### 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).

*Self-Study: Elements of Cost*

## 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.

*Self-Study: MoA and AoA.*

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

### Learning Outcomes:

- Applying the knowledge on the fundamentals of accounting concepts.
- Able to Prepare the Trial Balance and financial statement of different types of organization.
- Gained knowledge for Preparation of Bank Reconciliation Statement.
- Gained knowledge on preparation of cost and cost sheet.
- Understood the various types of business practices for management functions in an organization.

### 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>