

SRI RAMAKRISHNA MISSION VIDYALAYACOLLEGE OF ARTS AND SCIENCE

*(An Autonomous Institution Affiliated to Bharathiar University and Re-accredited by  
NAAC with 'A' Grade)(Ranked 65<sup>th</sup> NIRF, 52<sup>nd</sup> in Science & 18<sup>th</sup> in Social Work  
College by India Today)*

## Department of Cooperation



# ***B.Com. - Cooperation Scheme of Examinations (2020-2021)***

**Sri Ramakrishna Mission Vidyalaya College of Arts and Science  
(Autonomous) Coimbatore – 641 020**

**Department of Cooperation**  
**B.Com. Cooperation**

**Programme Educational Objectives (PEO)**

- PEO1:** Enable the students to acquire the concept of Commerce through holistic, value based educations, character building and development of students for their Employability.
- PEO2:** Enhance their skills to work in the field of accounting, auditing, taxation and financial analyst in various Corporate and business firms.
- PEO3:** Offer special courses with practical exposures to challenges in commerce and business organisations.
- PEO4:** Facilitate Entrepreneurial Skills and Government Schemes through MSME.
- PEO5:** Contribute to the National and societal growth by applying the acquired knowledge in Technical, Computing, and Managerial skills.

**Programme Outcome (PO)**

- PO1:** Developed ability on the accounting concepts, principles, and frameworks to Communicate effectively to stakeholders.
- PO2:** Knowledgeable in Accounting, Finance, Banking, Marketing and in all the areas of business operations with ethical standards.
- PO3:** Capable of applying the principles, professional ethics, responsibilities, and norms of the accounting practices.
- PO4:** Inculcate the leadership and problem-solving skills to lead the business organizations.
- PO5:** Understand the modern accounting system in the Global contexts to demonstrate the knowledge for sustainable development

**Programme Specific Outcome (PSO)**

- PSO1:** Understand the concept of Cooperation, Principles, Values of Cooperatives, Principles of Accounting and Functional areas of Cooperative Management.
- PSO2:** Acquire knowledge and skills to develop leadership and decision making in different Cooperative organizations.
- PSO3:** Inherit knowledge on the Practices of International Cooperatives Organisation.
- PSO4:** Ability to engage in competitive examinations including Cooperative Sectors.
- PSO5:** Acquire the Entrepreneurial qualities and motivational factors for formation of Cooperative Society and MSME.

**B.Com. Cooperation**

*For candidates admitted from the Academic Year 2020-2021 Onwards  
Under New Choice Based Credit System (CBCS)*

**SCHEME OF EXAMINATIONS****Programme Code: 20UCO****SEMESTER – I**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	21UGC1TA1 20UGC1HI1	I	Tamil-I(Amutha Tamil)/ Hindi	6	3	3	50	50	100
2	20UGC1EN1	II	English-I	6	3	3	50	50	100
3	20UCO1C01	III	Core:Theory of Co-operation	6	4	3	50	50	100
4	20UCO1C02	III	Core:Principles of Accountancy	6	4	3	50	50	100
5	20UCO1AL1	III	Allied Principles of Economics	6	5	3	50	50	100
<b>TOTAL</b>				<b>30</b>	<b>19</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>500</b>

**SEMESTER-II**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	21UGC2TA2/ 20UGC2HI2	I	Tamil-II(Kappiya Tamil)/ Hindi	6	3	3	50	50	100
2	20UGC2EN2	II	English-II	6	3	3	50	50	100
3	20UCO2C03	III	Core: Business Organisation	6	4	3	50	50	100
4	20UCO2C04	III	Core: Financial Accounting	6	4	3	50	50	100
5	20UCO2AL2	III	Allied : Indian Economy	6	5	3	50	50	100
6.	20UCO2ENS	IV	Environmental Studies	-	2	-	-	50	50
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>-</b>	<b>250</b>	<b>300</b>	<b>550</b>

**SEMESTER – III**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO3C05	III	Core:Co-operative Financial Institutions in India	5	4	3	50	50	100
2	20UCO3C06	III	Core :Principles of Management	4	4	3	50	50	100
3	20UCO3C07	III	Core: Theory and Practice of Banking	4	4	3	50	50	100
4	20UCO 3C08	III	Core: Commercial Law	5	4	3	50	50	100
5	20UCO 3CP1	III	Core Practical: Computerized Accounting	4	4	3	50	50	100
6	20UCO 3AL3	III	Allied : Office Management	6	5	3	50	50	100
7	20UCO3NM1	IV	NME:Business Mathematics	2	2	2	-	50	50
<b>TOTAL</b>				<b>30</b>	<b>27</b>	<b>-</b>	<b>300</b>	<b>350</b>	<b>650</b>

**SEMESTER-IV**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO4C09	III	<b>Core:</b> Production, Trade and Services Co-operatives	6	4	3	50	50	100
2	20UCO4C10	III	<b>Core:</b> Principles of Marketing	6	4	3	50	50	100
3	20UCO4C11	III	<b>Core:</b> Business Communication	5	4	3	50	50	100
4	20UCO4EL1	III	<b>Elective :</b> Income Tax Law and Practice	5	4	3	50	50	100
5	20UCO4AL4	III	<b>Allied :</b> Research Methods for Business Analysis	6	5	3	50	50	100
6	*/ 20UGC4BT2	IV	<b>NME -2 *</b> / Basic Tamil-II	2	2	2	-	50	50
7	20UGCNC/ NCC/SPO/YRC	V	NSS/NCC/Sports/YRC	-	1	2	25	25	50
8.	20UGC4VAE	IV	Value Education	-	2	-	-	50	50
			<b>TOTAL</b>	<b>30</b>	<b>26</b>	<b>-</b>	<b>275</b>	<b>375</b>	<b>650</b>

\*NME -II Entrepreneurial Development: Common programme offered to other department.

**SEMESTER-V**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO5C12	III	<b>Core:</b> Co-operative Legislation	5	4	3	50	50	100
2	20UCO5C13	III	<b>Core:</b> Cost Accounting	5	4	3	50	50	100
3	20UCO5C14	III	<b>Core:</b> Financial Management	5	4	3	50	50	100
4	20UCO5C15	III	<b>Core:</b> Human Resource Management	5	4	3	50	50	100
5	20UCO5CPT	III	<b>Core Practical :</b> Practical Training in Cooperative Institutions	5	3	-	50	50	100
6	20UCO5EP1	III	<b>Elective Practical :</b> Computer Applications in Business Lab.	5	4	3	50	50	100
7.	20UCO5EL2	III	<b>Elective:</b> Practices of Cooperatives in Abroad	-	3	3	50	50	100
			<b>TOTAL</b>	<b>30</b>	<b>26</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>700</b>

**SEMESTER-VI**

S. No	Course Code	Part	SUBJECTS	Hours / Week	Credits	Exam Hrs.	MAX.MARKS		
							Int.	Ext.	Total
1	20UCO6C16	III	<b>Core:</b> Co-operative Management and Administration	5	4	3	50	50	100
2	20UCO6C17	III	<b>Core:</b> General and Co-operative Audit	5	4	3	50	50	100
3	20UCO6C18	III	<b>Core:</b> Management Accounting	5	4	3	50	50	100
4	20UCO6EL3	III	<b>Elective :</b> Entrepreneurship Development	5	4	3	50	50	100
5	20UCO6CIN	III	<b>Core Practical:</b> Internship in cooperative Institutions	5	3	-	50	50	100
6	20UCO6CPR	III	<b>Core:</b> Project Work	5	5	-	50	50	100
			<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

Total Credits: 143

Total Marks: 3650

Core : Practical: Internship in Cooperative Institutions

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**Post Graduate and Research Department of Co-operation**

**B.Com Co-operation**

For candidates admitted from the Academic Year 2020-2021 Onwards  
Under New Choice Based Credit System (CBCS)

**SCHEME OF EXAMINATIONS**

**TOTAL CREDITS AND MARKS**

S. No	Part	Name of the Subject	No. of Subjects	Credits	Marks
1	I	Tamil	2	06	200
2	II	English	2	06	200
3	III	Core & Core Practical	23	91	2300
4	III	Elective	2	08	200
5	III	Allied	4	20	400
6	IV	Non-Major Elective	2	04	100
7	V	NSS/NCC/Sports	1	01	50
8.	IV	Environmental Studies	1	2	50
9.	IV	Value Education	1	2	50
10	III	Self study	1	3	100
<b>Total</b>			<b>39</b>	<b>143</b>	<b>3650</b>

**\*List of Non Major Elective (NME): II**

Course Code	Course Title
20UCH4NM2	Health Awareness & Management
20UPH4NM2	Energy Auditing
20UEC4NM2	Maintenance of Domestic Applications
20UEL4NM2	English for Competitive Examination
20UCS4NM2	Web Programming

20UMA4NM2	Quantitative Methods for Competitive Examinations
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<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO1C01</b>
<b>Course Title</b>	<b>: Core- Theory of Cooperation</b>	<b>Semester</b>	<b>: I</b>
<b>Year</b>	<b>: First Year</b>	<b>Credits</b>	<b>: 4</b>
<b>Hours/Week</b>	<b>: 6</b>		

**Course Objectives:**

- To know the evolution and reformulation of cooperative principles
- To understand the contributions of various cooperators in Cooperation
- To distinguish Cooperation and other forms of business organisations
- To understand the functions of cooperatives and other economic organisations
- To inculcate the importance of cooperative education and training

**Course Outcomes:**

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

<b>CO1</b>	Understand the principles and philosophies of cooperatives	<b>K2</b>
<b>CO2</b>	Analyze the contribution of various cooperators in the field of cooperation	<b>K4</b>
<b>CO3</b>	Gain knowledge and develop the skills for manage the cooperative society	<b>K2</b>
<b>CO4</b>	Differentiate different forms of economic systems and cooperatives	<b>K3 &amp; K4</b>
<b>CO5</b>	Learn the system of cooperative education, training and extension	<b>K2</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	M	S	S	M	S	M	S
<b>CO2</b>	S	M	S	S	M	M	S	S	S	M
<b>CO3</b>	M	S	M	S	S	S	S	M	S	S
<b>CO4</b>	S	M	S	M	M	M	M	S	M	S
<b>CO5</b>	M	M	S	M	M	S	M	M	S	M

**S-Strong, M- Medium, L-Low**

**Unit-I**

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

Self study: *Evolution of Cooperative Principles.*

## Unit-II

**Cooperative Thoughts:** Concept-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.

Self study: *Pre-Rochdale Cooperative Thought*.

## Unit-III

**Cooperation and Other Forms of Economic Organisations:** Concept- Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-Help Groups / Joint Liability Groups in Cooperatives

Self study: *Joint Liability Groups in Cooperatives*.

## Unit-IV

**Cooperative and Other Forms of Economic System:** Concept- Capitalism Vs Cooperation, Socialism/ Communism Vs Cooperation – Cooperation Vs Mixed Economy, Cooperation as a Balancing Sector. Role of Cooperatives in the Liberalisation, Privatisation and Globalisation

Self study: *Cooperation Vs Mixed Economy*.

## Unit-V

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

Self study: *Need and importance of Cooperative Education*.

## Books for study:

1. Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi
3. John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
4. Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand & Co., New Delhi
5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An In-depth Analysis, Shanma Publications, Coimbatore
6. Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.

## E-resources:

1. <https://www.ica.coop/en/cooperatives/cooperative-identity>
2. <https://www.bl.uk/people/robert-owen>
3. <https://www.businessmanagementideas.com/notes/management-notes/public-utilities-meaning-characteristics-and-problems-business-management/8950>
4. <http://ncct.ac.in/en>
5. <https://www.spsrohini.com/sites/default/files/12%20Economics-%20Liberalisation,%20Privatisation%20and%20Globalisation%20An%20Appraisal-%20Notes%20and%20Video%20link.pdf>

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core: Principles of Accountancy</b>	<b>Course Code</b>	<b>: 20UCO1C02</b>
<b>Year</b>	<b>: First Year</b>	<b>Semester</b>	<b>: I</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Credits</b>	<b>: 4</b>

**Course 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.
- To impart knowledge on final accounts and preparation of manufacturing accounts.
- To instill for preparation of Bank Reconciliation Statement
- To understand the Bills of Exchange, Calculation of Interest and account current.

**Course Outcomes:**

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

<b>CO1</b>	Apply the knowledge on the fundamentals of accounting concepts.	<b>K1</b>
<b>CO2</b>	Prepare the Trial Balance	<b>K3</b>
<b>CO3</b>	Prepare and analyse the financial statements of different types of organization.	<b>K3 &amp; K4</b>
<b>CO4</b>	Prepare of Bank Reconciliation Statement.	<b>K3&amp;K4</b>
<b>CO5</b>	Prepare Bills of exchange and Account current	<b>K3 &amp; K4</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	S	S	S	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S	L	M	S	M	S
<b>CO3</b>	M	S	M	S	S	M	S	S	S	S
<b>CO4</b>	S	M	S	S	S	M	S	S	M	S
<b>CO5</b>	L	M	M	S	S	L	S	M	M	S

**S-Strong, M- Medium, L-Low**

**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: Different types of Cash Books*

## Unit-II

**Trial Balance:** Concept–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).

*Self study: Classification of Errors*

## Unit- III

**Final Accounts:** Concept- Manufacturing Account - Trading Account- Profit and Loss Account- Balance sheet – Adjustments (Simple Problems).

*Self study: Adjustments*

## Unit-IV

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

*Self study: Cash Book and Pass Book*

## Unit-V

**Bills of Exchange:** Concept-Definition, Features, Types of Bills of Exchange-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 Account Current (Simple Problems).

*Self study: Basis for Calculation of Interest*

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

### Books for study:

1. Reddy T.S & Murthy, *Financial Accounting*, Margham Publication, Edition 2014.
2. Pillai and Bhagavathi, *Advanced Accountancy*, Kalyani Publishers Edition 2013.
3. Jain and Narang, *Advanced Accountancy*, Kalyansi Publishers, Edition 2009.
4. S.N.Maheswari, *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd., Edition 2014.
5. Carter R.N. *Advanced Accounting* - Himalaya Publication , New Delhi, Edition 2017.
6. Shukla M.C. *Advanced Accounts* -S Chand and Company, Edition 2017.

### 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>

<b>Program</b>	: B.Com. Co-operation	<b>Course Code</b>	: 20UCO1AL1
<b>Course Title</b>	: Allied: Principles of Economics	<b>Semester</b>	: I
<b>Year</b>	: First Year	<b>Credits</b>	: 5
<b>Hours/Week</b>	: 6		

**Course Objectives:**

- To inculcate the basic concepts of economics and its applications in day-to-day life.
- To instill theoretical basis of an economy.
- To impart the knowledge on various theory of Production.
- To understand the various Pricing methods
- To provide an insight into FDI and Trade.

**Course Outcomes**

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

<b>CO1</b>	Understand the basic of concept of economy and principles.	<b>K2</b>
<b>CO2</b>	Gain knowledge on Demand Theory.	<b>K2</b>
<b>CO3</b>	Acquire knowledge on various theories of Production	<b>K3</b>
<b>CO4</b>	Apply the various pricing strategies	<b>K3</b>
<b>CO5</b>	Obtain Knowledge on International Economics.	<b>K3</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme outcome and Programme Specific Outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	M	L	S		S	M	S	M	S
<b>CO2</b>	M	S	M	M	S		M	S	M	S	M
<b>CO3</b>	S	S	M	M	M		S	M	M	S	M
<b>CO4</b>	M	M	S	M	M		M	S	S	M	S
<b>CO5</b>	M	M	S	S	S		M	S	M	S	M

**S-Strong, M- Medium, L-Low**

**Unit-I**

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

*Self study: Micro and Macro Economics*

## Unit-II

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

*Self study: Consumer's Surplus*

## Unit-III

**Theory of Production:** Concept- 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.

*Self study: Automation and Computerisation.*

## Unit-IV

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

*Self study: Oligopoly*

## Unit-V

**International Economics:** Concept – International Trade- **Foreign Direct Investment** and Trade, International Economic Organisations: Concept-Objectives of IMF- Functions of IMF- Effect on Indian Economy in the Pandemic in COVID-19.

*Self study: Functions of IMF- Effect on Indian Economy in the Pandemic world.*

## Books for Study:

1. Dr. S.Sankaran, *Principles of Economics*, Margam Publication, 2013.
2. Mithani *Fundamental of Business Economics*, –Himalaya Publications-2015,
3. HL Ahuja. *Business Economics* S.Chand 2015
4. N.Gregory Mankiw, *Business Economics*, Tat Mcgraw Hill, 2016

## Books for Reference:

1. A.Shivkumar, *General Economics*, Tata Mcgraw hill, 2016
2. D.Salvatore and D.Schaum's *Outline of Theory and problems of Macro Economic Theory*, Mcgraw hill, International Edition, New Delhi 2016.

## E-Resources:

1. [www.economics.com](http://www.economics.com)
2. <https://open.umn.edu>
3. <https://corporatefinanceinstitute.com>
4. <https://britannica.com>
5. <https://www.academia.edu>

<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO2C03</b>
<b>Course Title</b>	<b>: Core- Business Organisation</b>	<b>Semester</b>	<b>: II</b>
<b>Year</b>	<b>: First Year</b>	<b>Credits</b>	<b>: 4</b>
<b>Hours/Week</b>	<b>: 6</b>		

**Course Objectives:**

- To understand the concept and types of business organisations.
- To inculcate the structure and different forms business organisations
- To intrinsic on the formation of company under Companies Act 2013
- To know the business combination and important provisions of limited liability
- To know the various function of Stock Exchange and Mutual Funds in India

**Course Outcomes**

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

<b>CO1</b>	Understand the various types of business enterprises.	<b>K2</b>
<b>CO2</b>	Acquaint about the structures of business organization.	<b>K1&amp;K2</b>
<b>CO3</b>	Gain knowledge on Companies Act and various kinds of companies	<b>K2</b>
<b>CO4</b>	Learn the features of Business Combination, LLP and Cooperatives	<b>K2 &amp; K3</b>
<b>CO5</b>	Understand the role and functions of stock exchanges and SEBI in India	<b>K2</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	M	S	S	M	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	M	S	M	S	S	S
CO5	M	S	M	M	M	S	M	S	M	S

**S-Strong, M- Medium, L-Low**

**Unit-I**

**Business:** Concepts-Objectives and Functions of Business- Classification of Business: Trade-Industry and Commerce-Relationship between Trade, Industry and Commerce - **Business**

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

*Self study: Characteristics of an ideal form of Business organization.*

## Unit II:

**Forms of Business Organisation:** Concepts-**Sole** Proprietorship- Merits and Demerits- Partnership-Kinds of Partners-**Partnership** Deed-Difference between Company and partnership - Hindu Undivided Family: Characteristics – Merits and Demerits and Public Utility Undertakings.

## Unit-III

**Companies Act 2013:** Concept - Salient features of the Companies Act- Merits and Demerits- Kinds of Companies - Promotion - Incorporation of Companies - Promoter - Preparation of Important Documents - Memorandum of Association -Articles of Association - Prospectus - Contents - Statement in lieu of Prospectus.

## Unit IV

**Business Combination:** Concept-objectives - Causes - Types – Forms. Rationalisation: Objectives-Measures-Advantages Limited Liability Partnership: salient features -differences between partnership, Company and LLP- Cooperative Organization-Characteristics -Types of Cooperative Societies – Advantages and Limitations of Cooperatives.

## Unit V

**Stock Exchange and Mutual Funds:** Concept- Stock Exchange, Functions-Working of Stock Exchanges, Mutual Funds: Importance, Functions, Types - Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

### Books for study:

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. D.P.Mittal, Law and Practice of Limited Liability Partnership, Book Corporation, New Delhi. 2018
5. [www.sebi.gov.in](http://www.sebi.gov.in)
6. SundarSankaran (2018) Indian Mutual Funds Hand Book, Advantages India Consulting Pvt. ltd

### E-resources:

1. <https://www.yourarticlelibrary.com/business/7-characteristics-of-an-ideal-form-of-organisation/42029>
2. <https://accountlearning.com/19-differences-between-company-and-partnership/>
3. <https://www.clearias.com/indian-companies-act-2013-salient-features/>
4. <https://taxguru.in/chartered-accountant/difference-partnership-firm-llp-company.html>
5. <https://www.nseindia.com/>

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE**  
**(AUTONOMOUS) COIMBATORE – 641 020**  
*(For candidate admitted from academic year 2020-21 onwards)*  
**Under New Choice Based Credit System (CBCS)**

**Program** : B.Com. Co-operation  
**Course Title** : Core: Financial Accounting **Course Code** : 20UCO2C04  
**Year** : First Year **Semester** : II  
**Hours/Week** : 6 **Credits** : 4

**Course Objectives:**

- To understand the objectives of financial accounting and methods of depreciation.
- To enable the students to prepare accounts and financial statements under single entry system.
- To impart the knowledge of branch and departmental accounting.
- To make the students to learn the Hire Purchasing and Installment Purchase System
- To impart knowledge on the Consignment Accounts.

**Course Outcomes:**

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

<b>CO1</b>	Apply the knowledge on financial accounting and methods of Depreciation.	<b>K2&amp;K3</b>
<b>CO2</b>	Prepare of Statement of Single entry system.	<b>K3&amp;K4</b>
<b>CO3</b>	Analyse and preparation of various types of Branches Account.	<b>K4</b>
<b>CO4</b>	Gain knowledge and apply the Hire Purchasing and Installment Purchasing System.	<b>K3</b>
<b>CO5</b>	Apply the accounting treatment of Consignment Transactions	<b>K3</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

CO / PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S		S	M	S	S	S
CO2	L	M	M	S	M		L	M	S	M	S
CO3	S	S	M	S	S		M	S	S	M	S
CO4	S	S	S	S	S		S	S	S	S	S
CO5	M	S	S	M	M		M	S	M	S	S

**S-Strong, M- Medium, L-Low**

**Unit- I:**

**Financial Accounting:** Concept – 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:** Concept – Definition – salient features - Defects - difference between Single entry and double entry system - Methods of calculation of profit – Statement of Affairs Method – Conversion Method, **Self Balancing Ledger:** Concept - Advantages – Accounting aspects – Transfers(Simple Problems).

**Unit-III:**

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

**Unit-IV:**

**Hire Purchasing and Installment Purchase System:** Concept- Definition – Features – Distinction between Hire Purchase and Installment Systems – Accounting Treatment for Hire Purchase System – Calculation of Interest (Simple Problems).

**Unit-V:**

**Consignment Accounts:** Concept-Features-Important Terms–Accounting treatment of Consignment Transaction - Distinction between Sale and Consignment. Receipts and Payment Accounts and Income and Expenditure Accounts (Simple Problems).

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

**Books for study:**

1. Reddy T.S & Murthy, *Financial Accounting*, MarghamPublication, Edition 2014.
2. Pillai and Bhagavathi, *Advanced Accountancy*, Kalyani Publishers, Edition 2013.
3. Jain and Narang, *Advanced Accountancy*, Edition 2009.
4. Maheswari.S.N, *Advanced Accountancy*, Vikas Publishing House Pvt Ltd. Edition 2014
5. Varshney.J.C, *Financial Accounting*, 2<sup>nd</sup> Edition 2009
6. Smith A.C, *Financial Accounting*, Kalyani Publishers, 2013
7. Gupta, *Financial Accounting*, S Chand and Company , Edition 2016

**E-resource:**

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>

**Programme : B.Com Co-operation**  
**Course Title : Allied: Indian Economy**  
**Year : First Year**  
**Hours / Week : 6**

**Subject Code : 20UCO2AL2**  
**Semester : II**  
**Credits : 5**

### Course Objectives:

- To learn the essentials of Indian economy.
- To understand the Five Year Plans.
- To study the Role of Agriculture in Indian Economy.
- To impart the knowledge on Private, Public and Cooperative sectors in Indian Economy
- To understand the Role of National Income.

### Course Outcomes:

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

<b>CO1</b>	Understand the role and essentials of various sectors of Indian Economy and their significance.	<b>K2</b>
<b>CO2</b>	Gain knowledge on the Instruments of five year plans.	<b>K2</b>
<b>CO3</b>	Gain knowledge on Agri.& international trade policy	<b>K2</b>
<b>CO4</b>	Gain knowledge on LPG & Describe the Economic Income & Reforms in India	<b>K2</b>
<b>CO5</b>	Understand the role of various sectors of Indian Economy and their significance for management of business enterprises.	<b>K2</b>

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;**

### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO / PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	POS3	POS4	POS5
<b>CO1</b>	S	S	S	S	M	S	S	S	M	S
<b>CO2</b>	S	S	M	S	S	S	M	S	S	S
<b>CO3</b>	S	M	S	S	S	S	S	M	S	M
<b>CO4</b>	S	S	S	S	M	M	S	S	S	S
<b>CO5</b>	M	S	S	S	L	S	S	S	S	M

**S-Strong, M-Medium, L-Low.**

### Unit- I

**Introduction on Indian Economy:** Concept-Nature of Indian Economy- Growth and Development-Distinction between Growth and Development-Under development: Concept-Characteristics-Under development in Developing Countries: Causes-Consequences and Remedies for sustainable development of Indian Economy.

### Unit-II

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

### Unit –III

**Agriculture:** Concept- 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:** Concept- 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- **Industrial** Sickness: Causes, Consequences and Remedies.

### Unit –V

**National Income:** Concept, Approaches and Methods of measuring **National Income-Liberalisation, Privatisation & Globalisation (LPG)-** Impact of Globalisation on Indian Economy, Services Sector: Banking – Insurance – Health, Tourism and Education – its Importance.

#### Books for study:

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.

#### E-resource:

- 1) [https://www.senat.fr/international/anglais/intervention\\_singh\\_anglais.pdf](https://www.senat.fr/international/anglais/intervention_singh_anglais.pdf)
- 2) [https://www.iimrohtak.ac.in/pdf/brief\\_databases.pdf](https://www.iimrohtak.ac.in/pdf/brief_databases.pdf)
- 3) [https://www.indiabudget.gov.in/economicsurvey/doc/vol2chapter/echap01\\_vol2.pdf](https://www.indiabudget.gov.in/economicsurvey/doc/vol2chapter/echap01_vol2.pdf)
- 4) <https://library.iitd.ac.in/pdf/LibraryHandbook.pdf>

**Program : B.Com. Cooperation**  
**Course Title : Core- Cooperative Financial Institutions in India**

**Course Code : 20UCO3C05**

**Year : Second Year**

**Semester : III**

**Hours/Week : 5**

**Credits : 4**

#### Course 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 impart knowledge on the Investment credit structure of (LT) Cooperative Institutions.
- To study about Non-Agricultural Credit Co-operatives.

#### Course Outcomes:

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

<b>CO1</b>	Gain knowledge about various functions of Cooperative Credit Institutions.	<b>K2</b>
<b>CO2</b>	Classify the structure of cooperative credit institutions, functions and resource mobilization of STCCS, LTCCS.	<b>K3</b>
<b>CO3</b>	Describe the constitution and functions of Agricultural Production Credit Cooperatives.	<b>K1&amp;K2</b>
<b>CO4</b>	Apply banking Regulations Act as applicable to the Cooperative Societies.	<b>K3</b>
<b>CO5</b>	Identify the major functions of the non-agricultural credit cooperatives.	<b>K3</b>

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;**

#### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	L	M	S	M	S	S	M	S	S
<b>CO2</b>	S	M	S	S	M	S	S	S	S	M
<b>CO3</b>	S	M	S	S	S	S	S	M	S	S
<b>CO4</b>	S	S	S	M	M	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S	S	S	S	S	S

**S-Strong, M-Medium, L-Low**

#### 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, CRAFICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidhyanathan 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-operative Banks.**

### Books for study:

1. B.S.Mathur, *Co-operation in India*, SathiyaBhavan, Edition 1999.
2. Bedi R.D, *Theory History & practice of Cooperation*, Loyal Book Depot, Edition 1986.
3. S.Nakkiran&A.John Winfred, *Co-operative Banking in India*, Rainbow publication, Edition 2007.
4. Abdul Kuddus and ZakirKussain, *Cooperative Credit & Banking*, Limra Pub. Edition, 2017.
5. T.N. Hajela, *Co-operation Principles, Problems and Practice*, Ane Books Pvt. Ltd. Edition 2010.

### E-resources:

1. [https://www.academia.edu/26539557/COOPERATIVE\\_FINANCE\\_IN\\_DEVELOPING\\_ECONOMIES\\_pdf?auto=download](https://www.academia.edu/26539557/COOPERATIVE_FINANCE_IN_DEVELOPING_ECONOMIES_pdf?auto=download)
2. [https://v3.globalcube.net/clients/eacb/content/medias/publications/external\\_studies/CuevasFischer\\_GovernanceCoopWP82\\_WorldBank.pdf](https://v3.globalcube.net/clients/eacb/content/medias/publications/external_studies/CuevasFischer_GovernanceCoopWP82_WorldBank.pdf)
3. [https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/05CHPT5\\_24122019878A5AF64EB74900B7AD6FF7093EE45F.PDF](https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/05CHPT5_24122019878A5AF64EB74900B7AD6FF7093EE45F.PDF)

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core- Principles of Management</b>	<b>Course Code</b>	<b>: 20UCO3C06</b>
<b>Year</b>	<b>: Second Year</b>	<b>Semester</b>	<b>: III</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Credits</b>	<b>: 4</b>

**Course Objectives:**

- To understand 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 gain knowledge on motivational theory in an Organisation
- To know the tools and techniques of various controlling system.

**Course Outcome:**

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

<b>CO1</b>	Apply and practices for management functions in an organization.	<b>K3</b>
<b>CO2</b>	Prepare a good plan and forecast of the business activities.	<b>K3</b>
<b>CO3</b>	Apply the appropriate good management structure.	<b>K3</b>
<b>CO4</b>	Analyse the suitable human behavior based on the managerial motivational theories.	<b>K4</b>
<b>CO5</b>	Identify the tools and techniques of effective coordination and controlling.	<b>K4</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	L	M	S	S	S	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S	S	M	S	M	S
<b>CO3</b>	M	S	M	S	S	M	S	S	S	S
<b>CO4</b>	S	M	S	S	S	M	S	S	M	S
<b>CO5</b>	L	M	M	S	S	M	S	M	M	S

**S-Strong, M- Medium, L-Low**

**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.**  
*Self study: Process of Communication*

### 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.  
*Self study: Controlling and Coordination.*

### Books for study:

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, *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

### Journals :

International Journal of Management Review  
SSRN-E-Journal

### Web Sources :

[www.hbr.org](http://www.hbr.org)  
[www.exed.hbs.edu](http://www.exed.hbs.edu)

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core- Theory and Practice of Banking</b>	<b>Course Code</b>	<b>: 20UCO3C07</b>
<b>Year</b>	<b>: Second Year</b>	<b>Semester</b>	<b>: III</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Credits</b>	<b>: 4</b>

**Course Objectives**

- To understand the Evolution of Banking in India
- To acquire knowledge on different financial instruments by using the banking sector
- To Make use of 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.

**Course Outcomes**

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

<b>CO1</b>	Gain knowledge from an origin and the development of Banking	<b>K1</b>
<b>CO2</b>	Use various financial instruments used in banking	<b>K3</b>
<b>CO3</b>	Apply clearing of various financial instruments.	<b>K3</b>
<b>CO4</b>	Gain knowledge on funds management system in banking	<b>K2</b>
<b>CO5</b>	Apply and analyse modern banking techniques in Banking, Private banking and financial Corporation	<b>K3&amp;K4</b>

**K1- Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	M	M	S		S	M	S	M	S
<b>CO2</b>	S	M	M	M	M		S	M	S	M	M
<b>CO3</b>	S	S	M	S	M		S	S	M	M	S
<b>CO4</b>	M	S	S	M	S		S	M	M	S	M
<b>CO5</b>	M	M	M	M	L		S	S	M	M	M

**S – Strong, M – Medium, L -Low**

**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.

*Self study: 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.

*Self study: Bills of Exchange and Promissory Notes,*

### Unit-III

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

*Self study: Bills of Lading-duties and Responsibilities*

### 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.

*Self study: 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-Virtual cards and Banks Apps.

*Self study: Virtual cards and Banks Apps.*

### Books for Study:

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.

### Books for Reference:

1. S.N.Maheswari, *Banking Theory & Law and Practice* Tata MecrawHill Education,2011.
2. Dr.S.Gurusamy, *Banking Theory Law and Practice* 2010, Himalaya Publication 2012

### E-Resources:

1. [https:// www.icsi. Edu](https://www.icsi.edu)
2. <https://www.rbi.org>
3. [https:// www.oms..bdu.ac,in](https://www.oms.bdu.ac.in)
4. <https://www.iactglobal.in>
5. [https://www.vikas publishing. com](https://www.vikaspublishing.com)

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

**Course Title : Core: Commercial Law**

**Course Code : 20UCO3C08**

**Year : Second Year**

**Semester : III**

**Hours/Week : 5**

**Credits : 4**

### Course Objectives:

- To enable the students to gain basic knowledge on commercial law.
- To impart the students 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.

### Course Outcomes

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

<b>CO1</b>	Identify the various types of contracts, nature of obligations and rights of each party to the contract.	<b>K2</b>
<b>CO2</b>	Able to know the procedure for creating different types of contract.	<b>K2</b>
<b>CO3</b>	Enable the formation of Partnership organizations.	<b>K3&amp;K4</b>
<b>CO4</b>	Describe the Sale of Goods and Consumer Protection Act.	<b>K3</b>
<b>CO5</b>	Apply the rights and duties of common carriers of goods and different kinds of insurance schemes.	<b>K3&amp;K4</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	M	S	M	S	S	M	S
<b>CO2</b>	M	M	S	S	M	S	M	S	M	M
<b>CO3</b>	S	S	M	S	S	M	S	M	S	S
<b>CO4</b>	M	S	S	M	M	S	M	S	M	S
<b>CO5</b>	S	M	S	M	S	S	M	S	M	S

**S-Strong, M- Medium, L-Low**

### 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.

*Self study: 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.

*Self study: Rights of surety*

## 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

*Self study: Kinds of Agency*

## 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.

*Self study: 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.

*Self study: Different kinds of Insurance*

### Books for study:

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. Kathiresan, Commercial Law, Dr.RadhaPrasanna Pub. 2011.
5. N.D.Kapoor, Elements of Mercantile Law, United Pub. Manglore

### E-resource:

1. <https://accountlearning.com/essential-elements-of-a-valid-contract>
2. <https://www.lawteacher.net/free-law-essays/contract-law/methods-of-discharging-from-a-contract-contract-law-essay.php>
3. <http://egyankosh.ac.in/bitstream/123456789/13409/1/Unit-14.pdf>
4. [http://chdsla.gov.in/right\\_menu/act/pdf/consumer.pdf](http://chdsla.gov.in/right_menu/act/pdf/consumer.pdf)
5. <https://lawhelpbd.com/special-law/common-carrier/>

<b>Program</b>	: B.Com. Co-operation		
<b>Course Title</b>	: Core Practical: Computerized Accounting	<b>Course Code</b>	: 20UCO3CP1
<b>Year</b>	: Second Year	<b>Semester</b>	: III
<b>Hours/Week</b>	: 4	<b>Credits</b>	: 4

**Course Objectives:**

- To understand the basics 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.

**Course Outcomes**

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

<b>CO1</b>	Practice Accounting systems using Tally Software	<b>K3&amp; K4</b>
<b>CO2</b>	Gain knowledge on basic account keeping system and auditing	<b>K2</b>
<b>CO3</b>	Prepare final accounts in the manufacturing concerns.	<b>K3</b>
<b>CO4</b>	Apply and practices for BRS and Pay Roll Accounting in business organisation.	<b>K3&amp; K4</b>
<b>CO5</b>	Prepare fund flow and cash flow statements.	<b>K3&amp; K4</b>

**K1- Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	M	M		M	S	M	S	M
<b>CO2</b>	M	M	S	M	L		S	M	S	M	S
<b>CO3</b>	M	S	M	L	M		M	S	M	S	M
<b>CO4</b>	M	S	M	M	L		S	M	S	M	S
<b>CO5</b>	M	S	M	M	M		M	S	M	S	M

**S-Strong,**

**M-Medium,**

**L-Low**

**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, Subsidiaries books, Journal and ledger- Trial Balance

**Unit - III**

**Preparation Final Account:** Trading and Profit and Loss Account and Balance sheet – 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 Pay roll 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).

#### Books for Study:

1. Dr.Namrata Agrawal, *Tally 9*, Dreamtech Publishers, New Delhi- 110002 (1<sup>st</sup> Edition), 2009.
2. Vishnu Priya Singh, *Tally9*, Computech Publications Ltd. New Delhi-02. (3<sup>rd</sup> Edition), 2009.
3. Kogent Solutions Inc, *Tally 9*, “In Simple Steps” Dreamtech Publishers, New Delhi- 2 (1<sup>st</sup> Edition), 2010.

#### Books for Reference:

1. Priya Singh Vishnu, “*Learning Tally ERP-9*” Computech Publications Ltd. New Delhi-110002. (6<sup>th</sup> Revised Edition), 2013.
2. AK.Nadhani& KK Nadhani, *Tally 9*, BPH Publications, New Delhi. (2<sup>nd</sup> Edition), 2013.

#### E-Resources

1. <https://ncert.nic.in>
2. <https://www.business.com>
3. <https://www.accounting.com>
4. <https://www.nios.ac.in>
5. <https://libguides.furman.edu>

**Programme** : B.Com Co-operation  
**Course Title** : Allied: 3 Office Management  
**Year** : Second Year  
**Hours / Week** : 6

**Subject Code** :20UCO3AL3  
**Semester** : III  
**Credits** : 5

#### Course Objectives:

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

#### Course Outcomes

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

CO1	Gain knowledge about the functions of office management.	K2
CO2	Prepare the various records maintained by the business organization.	K3
CO3	Describe the arrangement of filing system in an office	K2& K3
CO4	Apply and use stationary and forms in an organisation	K3 &K4
CO5	Drafting office correspondence on the organization.	K3

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

#### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		S	M	S	M	S
CO2	S	M	S	S	M		S	M	S	S	M
CO3	S	S	S	S	S		M	S	M	S	S
CO4	M	S	S	M	M		S	S	S	M	S
CO5	S	M	M	M	M		M	S	M	S	S

S-Strong, M- Medium, L-Low

#### 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

*Self study: 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.

*Self study: 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.

*Self study: Types of Business Report*

#### Books for study:

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

#### E-Resources:

1. [https://en.wikipedia.org/wiki/Office\\_management](https://en.wikipedia.org/wiki/Office_management)
2. <https://finance.uw.edu/recmgt/resources>
3. <https://www.thebalancesmb.com/master-your-filing-system-2947145>

<b>Programme</b>	<b>:</b>	<b>B.Com. Co-operation</b>		
<b>Course Title</b>	<b>:</b>	<b>Core-9 Production, Trade and Service Cooperatives</b>	<b>Course Code</b>	<b>: 20UCO4C09</b>
<b>Year</b>	<b>:</b>	<b>Second Year</b>	<b>Semester</b>	<b>: IV</b>
<b>Hours/Week</b>	<b>:</b>	<b>6</b>	<b>Credits</b>	<b>: 4</b>

**Course Objectives:**

- To understand the functions of Milk Producers Cooperatives.
- To acquire knowledge on the various types of marketing Cooperatives.
- To understand the functions of consumer Cooperatives.
- To acquire knowledge about the industrial and processing cooperatives.
- To acquire knowledge on the various types of Non-Credit Cooperatives.

**Course Outcomes:**

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

<b>CO1</b>	Imbibe the Structure and functions of Dairy Cooperatives in India	<b>K1&amp;K2</b>
<b>CO2</b>	Obtain marketing knowledge on agricultural products through Cooperatives.	<b>K1&amp;K2</b>
<b>CO3</b>	Manage Consumer Cooperatives and supermarkets	<b>K3</b>
<b>CO4</b>	Develop expertise on the various types of Industrial Cooperatives in India.	<b>K4</b>
<b>CO5</b>	Gain knowledge for Non-Credit Cooperatives.	<b>K2</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	L	M	S	S	M		L	S	S	M	S
<b>CO2</b>	M	S	L	M	S		M	S	M	M	M
<b>CO3</b>	S	S	S	M	S		M	S	S	M	S
<b>CO4</b>	S	S	M	S	S		M	M	S	S	M
<b>CO5</b>	M	S	S	M	S		M	S	M	M	S

**S-Strong, M- Medium, L-Low**

**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 and Apex Consumer Co-operatives-NCCF-Supermarkets-Recent Development and its problems.

*Self study: Supermarkets*

### 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.

*Self study: 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).

*Self study: Fisheries Co-operatives and Forest Produce Co-operatives (LAMPS).*

### Books for study:

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

### E-resources:s

1. [http://www.universityofcalicut.info/SDE/VI\\_Semester\\_B.Com\\_specialization.pdf](http://www.universityofcalicut.info/SDE/VI_Semester_B.Com_specialization.pdf)
2. [https://www.researchgate.net/publication/304704553\\_Production\\_Cooperative\\_-\\_A\\_Tool\\_for\\_National\\_Development](https://www.researchgate.net/publication/304704553_Production_Cooperative_-_A_Tool_for_National_Development)
3. [https://bccm.coop/wp/wp-content/uploads/2013/08/cicopa\\_2013\\_2014\\_en\\_b\\_web.pdf](https://bccm.coop/wp/wp-content/uploads/2013/08/cicopa_2013_2014_en_b_web.pdf)

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

**Course Title : Core -10 Principles of Marketing**

**Year : Second Year**

**Hours/Week : 6**

**Course Code : 20UCO4C10**

**Semester : IV**

**Credits : 4**

### Course Objectives:

- To understand the modern concepts of Marketing and Classification of markets.
- To enhance the knowledge on the marketing functions and contemporary marketing process.
- To identify the elements of marketing mix and analyze the various stages of Product Life Cycle.
- To understand the basic concepts of advertising, Sales promotion and Market Segmentation.
- To clarify the concept of services and significance of Marketing the Services.

### Course Outcomes

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

<b>CO1</b>	Gain knowledge about marketing concepts and significance	<b>K2</b>
<b>CO2</b>	Enrich knowledge on functions of marketing and marketing mix	<b>K2</b>
<b>CO3</b>	Apply the marketing mix in the business organization	<b>K3</b>
<b>CO4</b>	Apply and practice various types of channels of distribution in the business.	<b>K4</b>
<b>CO5</b>	Apply the concepts of services marketing by promoting services in the business	<b>K3</b>

**K1- Remember, K2- Understand, K3- Apply, K4- Analyse**

### Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	S	M	S		S	M	S	S	S
<b>CO2</b>	S	S	M	S	M		S	M	M	S	M
<b>CO3</b>	M	S	M	S	M		M	S	S	M	S
<b>CO4</b>	S	M	S	S	S		S	M	M	S	M
<b>CO5</b>	S	S	M	M	M		S	M	S	M	S

**S-Strong, M- Medium, L-Low**

### 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 **Marketing** - Market Segmentation.

*Self study: 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, Kinds of Pricing- Price Determination.

## Unit-IV

**Promotion and Physical Distribution Mix:** Importance of Advertising- Personal Selling and Sales Promotion- Importance of Channels of Distribution - Functions of Middlemen.

## Unit-V

**Services Marketing:** Definition - Features - Classification of services: Education-Health-Insurance-Tourism- Hotel- Gap Analysis - SWOC

## Books for Study

1. Pillai R.S.N and Bhagavathi Reprint “ *Modern Marketing Principles and Practices*” S.Chand Company, New Delhi. ,2015

## Books for Reference:

1. Ramaswamy and Namakumari “*Marketing Management*”, Macmillan India Limited, New Delhi. ,2013
2. Rajan Nair,N and Sangith R Nair Reprint “*Marketing* ”, Sultan Chand & Sons, New Delhi. 2014
3. Rustom and Davour Reprint “ *Modern Marketing Principles and Practices*” Himalaya Publishing House, New Delhi. ,2010
4. Philip Kotler, “*Marketing Management*”, Prentice Hall of India Pvt Ltd.,NewDelhi. 2015
5. Pillai R.S.N and Bhagavathi , Reprint “*Marketing Management*”, S.Chand Company, New Delhi. 2017

## E-Resources:

1. <http://www.worldcap.org>
2. <http://libguides.Humboldt.edu>
3. <http://library.wbi.ac.id>
4. <http://researchgate.net>

<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO4C11</b>
<b>Course Title</b>	<b>: Core-Business Communication</b>	<b>Semester</b>	<b>: IV</b>
<b>Year</b>	<b>: Second Year</b>	<b>Credits</b>	<b>: 4</b>
<b>Hours/Week</b>	<b>: 5</b>		

**Course 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.

**Course Outcomes**

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

<b>CO1</b>	Understand the methods of communication	<b>K2</b>
<b>CO2</b>	Gain Drafting knowledge on various kinds of business letters	<b>K2</b>
<b>CO3</b>	Practice drafting of business correspondence in an organization	<b>K3</b>
<b>CO4</b>	Draft the business reports	<b>K4</b>
<b>CO5</b>	Organize company meetings	<b>K3&amp;K4</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	M	L	M		S	M	S	M	M
<b>CO2</b>	S	L	M	M	M		M	S	M	M	S
<b>CO3</b>	S	M	L	M	S		S	M	M	S	M
<b>CO4</b>	M	M	S	M	M		M	S	M	M	M
<b>CO5</b>	S	S	M	M	M		S	S	S	M	M

S-Strong, M- Medium, L-Low

**Unit - I**

**Business Communication:** Definition- Objectives, Process - Barriers to the Communication – Principles of Communication - Methods of Communication- Effective a 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

#### Books for Study:

1. Rodriques M.V, *Effective Business Communication*, 2003.
2. Kathiresan&Dr.Radha, *Business Communication* 2010 .
3. Rajendra Pal &Korlahalli J.S, *Essentials of Business Communication*, 2011.

#### Books for Reference:

1. Pattan Shetty C.S.& Ramesh, *Effective Business English and Correspondence*, S. Chand &Co, New Delhi. 2011.
2. Asha Kaul, *Effective Business Communication*, Mittal Books India, 2012.

#### E-Resources:

1. <https://open.lib.umn.edu>
2. <https://indeed.com>
3. <https://libguides.mnsu.edu>
4. <https://monash.edu>
5. <https://nutcache.com>

**Programme : B.Com Co-operation****Subject Code :20UCO4EL1****Course Title : Core Elective: Income Tax Law And Practice****Year : Second Year****Semester : IV****Hours / Week : 5****Credits : 4****Course Objectives:**

- To understand the concept of Residential status
- To know various Heads of income for taxable.
- To impart knowledge about profit and loss of business or profession
- To understand the income from other sources for taxable
- To know the assessment of individual tax liability.

**Course Outcomes:**

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

<b>CO1</b>	Gain knowledge on the concept about the status of taxation.	<b>K1</b>
<b>CO2</b>	Compute taxable income from various Heads of Income	<b>K2</b>
<b>CO3</b>	Calculate taxable income from Profits and loss of business or profession	<b>K3&amp; K4</b>
<b>CO4</b>	Compute Income from other sources	<b>K4</b>
<b>CO5</b>	Assess individual income and tax liability.	<b>K3&amp; K4</b>

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome**

<b>CO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>POS3</b>	<b>POS4</b>	<b>POS5</b>
<b>CO1</b>	S	S	S	M	S	S	S	S	S	S
<b>CO2</b>	S	S	M	S	S	S	S	S	S	M
<b>CO3</b>	S	S	M	S	S	M	S	S	M	S
<b>CO4</b>	M	S	M	S	M	S	M	S	S	S
<b>CO5</b>	M	S	S	S	S	S	S	S	S	S

S-Strong, M-Medium , L-Low.

**Unit –I****Provisions of the Income Tax 1961:** Concepts- Evolution of Tax- Principles-Residential and Non-Residential Status– Types of Assessee- Assessment Year and Accounting Year.**Unit –II****Heads of Income:** Income from Salary: Concept – Computation taxable income from salaries- House Rent Allowance-Gratuity and Pension-Income from House Property: Computation of Gross Annual Value–Computation of Net Annual Value- Computation of house property (Simple problem).**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 Gain (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).

**Books for study:**

1. BhagwathiPrasad, Income Tax Law and Practice, Himalaya Publishing House, 2019
2. H.C Mehrotra & Dr. S.P.Goyal, Income Tax Law and Practice, Raibow publishing house, 2019
3. DinkarPagare, 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

**E-Resources**

- 1) <https://www.icsi.edu/media/webmodules/DIRECT TAX LAW AND PRACTICE BOOK.pdf>
- 2) [https://www.icsi.edu/media/website/Tax\\_Law\\_and\\_Practice\\_Final.PDF](https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF)
- 3) <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
- 4) <https://lexisnexis.in/the-Law-practice-of-income-tax>

**Program** : B.Com. Co-operation  
**Course Title** : Allied: Research Methods for Business Analysis  
**Year** : Second Year  
**Hours/Week** : 6  
**Course Code** : 20UCO4AL4  
**Semester** : IV  
**Credits** : 5

### Course Objectives:

- To understand the basics of research and data collection.
- To select suitable sampling methods.
- To apply basic business statistics.
- To learn to apply correlation and regression analysis
- To apply index numbers and time series analysis.

### Course Outcomes

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

<b>CO1</b>	Practice of data Collection for research	K3
<b>CO2</b>	Identify and select the correct method of sampling.	K3
<b>CO3</b>	Apply averages and dispersion	K3&K4
<b>CO4</b>	Apply and analyse the Correlation and Regression methods.	K3&K4
<b>CO5</b>	Apply and analyse the index numbers and analysis of time series	K3&K4

K1- Remember, K2- Understand, K3- Apply, K4- Analyse

### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	S	S	L	M	S	M	S	M
<b>CO2</b>	S	L	M	L	M	S	M	S	M	S
<b>CO3</b>	M	S	M	S	M	S	S	M	S	M
<b>CO4</b>	L	M	S	M	S	M	S	M	M	S
<b>CO5</b>	M	S	M	L	M	M	M	M	S	M

S-Strong,

M-Medium,

L-Low

### 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).

*Self study: Index Numbers.*

### Books for Study:

1. P.A Navanitham. - *Business Statistics*, Jai Publishers, Trichy – 620021, 2008.
2. S.P .Gupta and Gupta M.P. *Business Statistics*, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002, 2005.
3. C.R. Kothari– *Research Methodology – Methods and Techniques*, New Age International Publishers, New Delhi-110002, 2010.

### Books for Reference:

1. R.S.N Pillai and Bagavathi – *Statistics – Theory and Practice*, S.Chand and Company Ltd, New Delhi – 110055, 2016.
2. K. Anbumani. and X.L.X Wilson, *Research Methods for Social Sciences and Management Studies*, New Rooyal Book Company, Lucknow, 2019.

### E-Resources:

1. [https:// iaear.weebly.com](https://iaear.weebly.com)
2. [https:// www.ebooks.com](https://www.ebooks.com)
3. [https://www cusb.ac.in](https://www.cusb.ac.in)
4. [https://research methodology.net](https://research.methodology.net)
5. <https://www.sociology.kpi.ua>

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<b>Programme</b>	<b>: B.Com Co-operation</b>	<b>Subject Code</b>	<b>: 20UCO4NME2</b>
<b>Course Title</b>	<b>: NME: II Entrepreneurship Development</b>		
<b>Year</b>	<b>: Second Year</b>	<b>Semester</b>	<b>: IV</b>
<b>Hours / Week</b>	<b>: 2</b>	<b>Credits</b>	<b>: 2</b>

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**Course Objectives:**

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

**Course Outcome:**

On successful completion of the course

- Formation of small scale industries.
- Apply and practices seed capital from various funding agencies.
- Gained knowledge and make awareness about the various incentives and subsidies from Government.

**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 for export including duty drawbacks, Exemption from Sales Tax, Financial Incentives: Seed Capital - Credit on Priority - Credit Guarantee Scheme- Venture Capital, Promotional Schemes: Foreign Direct Investment, Infrastructural facilities: Special Economic Zones (SEZ)- Export Processing Zones - National Programme for Rural Industrialisation – Marketing Support: Export Promote 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.

**References:**

1. Vasant Desai., “The Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House, New Delhi, 2011.
2. Khanka .S.S. “Entrepreneurial Development ” S,Chand & Co Ltd., New Delhi, 2013.
3. Ramachandran.K.“Entrepreneurial Development”, Tata McGraw Hill Education Pvt., Ltd., New Delhi, 2013.
4. Gupta .C.B & Srinivasan .N.P. “Entrepreneurial Development”, Sultan Chand & Sons, New Delhi, Reprint 2014.
5. Donald F.Kuratako. “Entrepreneurship Theory and Practice”,Ceneage Learning, 9<sup>th</sup> Edition 2014.

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core-12 Cooperative Legislation</b>	<b>Course Code</b>	<b>: 20UCO5C12</b>
<b>Year</b>	<b>: Third Year</b>	<b>Semester</b>	<b>: V</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Credits</b>	<b>: 4</b>

**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.

**Course Outcomes**

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

<b>CO1</b>	Gain knowledge on history of cooperative legislation and its importance	<b>K2</b>
<b>CO2</b>	Apply the registration procedure and management of cooperatives	<b>K3</b>
<b>CO3</b>	Knowing State aid, duties and privileges of Registered Societies	<b>K2</b>
<b>CO4</b>	Describe and Practice of audit report, inquiry and investigation procedures of cooperatives	<b>K2&amp;K3</b>
<b>CO5</b>	Acquaint with Cooperative Recruitment and Selection Procedure.	<b>K3</b>

**K1- Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	M	S	M	S	M		S	M	S	M	M
CO2	S	M	M	S	S		S	M	S	S	S
CO3	M	S	M	L	M		M	S	S	M	M
CO4	S	M	S	M	S		S	S	M	S	S
CO5	S	M	M	L	M		S	M	S	M	M

**S – Strong, M – Medium, L –Low**

**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 for Study:**

- 1.Goel.B.B.,*Cooperative Legislation Trends and Dimensions*, Deep and Deep Publications New Delhi. (2013)

**Books for Reference:**

1. Government of India, Report of the Committee on “*Model Cooperative Act*” Planning Commission, (May1991).
2. Tandon B.B.,*Cooperative Law and Management* , Meerut Book House New Delhi, 1985.
3. *Multi State Cooperative Societies Act* 2002, Govt. of India Gazette
4. *Tamilnadu Cooperative Societies Act*1983 and Rules 1988, TN State Coop. Union
5. *97<sup>th</sup> Constitutional Amendment for Cooperatives*– Govt. of India, Gazettee, 2011.

**E- Resources:**

- 1.<https://www.ica.coop>
- 2.<https://library.law.uiowa.edu>
3. <https://www.co-oplaw.org>
4. <https://www.ilo.org>

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core- Cost Accounting</b>	<b>Course Code</b>	<b>: 20UCO5C13</b>
<b>Year</b>	<b>: Third Year</b>	<b>Semester</b>	<b>: V</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Credits</b>	<b>: 4</b>

**Course Objectives:**

- To understand the elements cost accounting.
- To study the material cost and materials handling
- To classify labour cost and wage payment and incentive systems
- To understand the concepts of process costing and job costing
- To impart the knowledge on contract cost and standard costing

**Course Outcomes**

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

<b>CO1</b>	Gain knowledge on preparation of cost and cost sheet	<b>K3</b>
<b>CO2</b>	Analyze and apply the material cost and materials handling in production sector.	<b>K3</b>
<b>CO3</b>	Examine the labour cost classification and preparation of wage payment.	<b>K4</b>
<b>CO4</b>	Apply of processing cost and job costing	<b>K3</b>
<b>CO5</b>	Analyze and apply contract and standard costing.	<b>K4</b>

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

**Mapping of Course Outcome with Programme Objectives and Programme Specific Outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	S	S		M	S	M	M	S
<b>CO2</b>	S	M	S	M	M		S	M	M	S	S
<b>CO3</b>	M	S	M	M	M		M	S	S	M	M
<b>CO4</b>	S	M	M	S	L		S	S	M	S	M
<b>CO5</b>	M	M	L	M	M		S	M	S	M	S

S-Strong, M- Medium, L-Low

**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).

*Self study: Elements of cost,*

**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)

*Self study: Allocation and absorption of overhead*

**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)

*Self study: Work study*

**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).

*Self study: Job and Process costing.*

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

*Self study: Standard Costing*

**Books for Study:**

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.

**Books for Reference:**

1. Dr.A.K. Arya, *Cost and Management Accounting* ,Aadi Publications, 2011.
2. K.Gupta&R.K.Sharma, *Cost and Management Accounts*, Kalyani Publishers, 2010.

**E-Resources:**

1. <https://study.com>
2. <https://www.icsi.edu>
3. <https://www.investopedia.com>
4. <https://www.freebookcentre.net>
5. <https://www.icnai.in>

**Programme : B.Com Co-operation**  
**Course Title : Core: Financial Management**  
**Hours / Week : 5**  
**Year : Third Year**

**Subject Code :20UCO5C14**  
**Semester : V**  
**Credits : 4**

### 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.

### Course Outcomes

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

<b>CO1</b>	Gain knowledge on the functions of financial management	<b>K2</b>
<b>CO2</b>	Acquire knowledge on the various sources of long term funds	<b>K2</b>
<b>CO3</b>	Evaluate the various methods of financial leverage	<b>K4</b>
<b>CO4</b>	Identify the various kinds of working capital.	<b>K3</b>
<b>CO5</b>	Analyse the dividend policy in different organizations	<b>K4</b>

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	M	S		S	S	S	M	S
<b>CO2</b>	S	M	S	S	M		S	S	S	S	M
<b>CO3</b>	S	S	M	S	S		S	S	M	S	S
<b>CO4</b>	S	M	S	L	M		S	M	M	M	S
<b>CO5</b>	S	M	L	L	L		S	M	M	M	M

S-Strong, M- Medium, L-Low

**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 - Gorden's Model.

**Books for study:**

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.

**E-Resources**

1. <https://www.501commons.org/resources/tools-and-best-practices/financial-management>
2. <https://libguides.du.edu/epm4003/economics-eresources>
3. <https://libraries.ou.edu/business>
4. <https://www.asiapacific.edu/e-resources>
5. <https://corporatefinanceinstitute.com/resources/knowledge/finance/working-capital-management/>

**Program : B.Com. Co-operation**  
**Course Title : Core-15 Human Resource Management**      **Course Code : 20UCO5C15**  
**Year : Third Year**      **Semester : V**  
**Hours/Week : 5**      **Credits : 4**

### 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**.

### Course Outcomes

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

<b>CO1</b>	Gain knowledge on basic concepts of <b>human resource management</b>	<b>K2</b>
<b>CO2</b>	Acquire knowledge on Human Resource Planning and Implementation.	<b>K2</b>
<b>CO3</b>	Develop tools <b>and strategies for employees performance</b> appraisal	<b>K3</b>
<b>CO4</b>	Acquire knowledge on wage and salary administration and employees benefits.	<b>K3</b>
<b>CO5</b>	Gain Knowledge on Trade union functions and Grievance handling	<b>K2</b>

K1- Remember,      K2- Understand,      K3- Apply,      K4- Analyse

### Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome

CO/ PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	M	M	L		S	S	M	S	M
<b>CO2</b>	M	S	M	M	M		M	S	M	M	M
<b>CO3</b>	S	M	M	M	L		M	M	S	S	L
<b>CO4</b>	M	S	M	S	M		M	S	M	M	M
<b>CO5</b>	M	M	S	S	M		S	S	M	S	M

**S-Strong,**

**M-Medium,**

**L-Low**

**Unit-I : Human Recourse 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 for Study:**

1. L.M.Prasad, *Human Resource Management* – Sultan and Sons, 2010.
2. K .Aswathappa., *Human Resource and personnel Management*, Tat 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.

**Books for Reference:**

1. Krishnaswami O.R, *Human Resource Management & Industrial Relations*, Rainbow, Coimbatore, 1987.
2. Yoder & Statudohar, *Personnel Management and Industrial Relations*, Prentice hall, New Delhi, 1986.

**E-Resources:**

1. <http://egyankosh.ac.in/handle/123456789/25214>
2. <https://www.geektonight.com/human-resource-management-note/>
3. <https://nptel.ac.in/courses/110/105/110105069/>
4. <https://nptel.ac.in/courses/122/105/122105020/>

**Programme : B.Com Co-operation**                      **Subject Code : 20UCO5IN1**  
**Course Title : Core Practical : Internships Practical Training**    **Semester : V**  
**Year : Third Year**    **Credits : 3**  
**Hours / Week : 5**

**Practical Training** in Cooperative Institutions is related to study visits in the Cooperative various societies. 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 Training:**

Practical raining 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. 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 should be prepared and submitted 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 various Types of Institutions to be Visited : Subject Matter to be Learnt**

#### **I. Agricultural Credit**

1. PACS& FS: 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. Loans 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. Visit to need based State level /Regional level / National level Cooperative institutions (Apex level and National level Federations).**

#### **VIII. 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 in Cooperative Institutions will be assessed by a Team of Examiners consisting of Coordinators and External Examiner. The team evaluated the Reports and conduct Viva-Voce Exam. The marks for Record will be 50 and viva voce for 50 marks. Totally, 100 marks will be awarded.

**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 : 20UCO5EL2****Course Title : Elective: Practices of Co-operatives in Abroad (Self-Study)****Year : Third Year****Semester: V****Hours / Week : - Self –Study****Credit: 3****Course Objectives:**

- To understand the origin of Cooperative Movement in England
- Gain knowledge on Credit Cooperative Movement in Germany
- Analyse knowledge on Dairy Cooperatives in Denmark
- To know the essential contribution of Consumer Cooperatives in Sweden and Italy
- To understand the functions of Processing Cooperatives in Canada

**Course Outcomes**

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

<b>CO1</b>	Understand the origin of Cooperative movement	<b>K1</b>
<b>CO2</b>	The contribution of Cooperative Credit movement	<b>K1 &amp; K2</b>
<b>CO3</b>	Gained knowledge on functions of Dairy Cooperative Movement	<b>K1</b>
<b>CO4</b>	Understand the contribution of Consumer Cooperatives in Sweden and Italy	<b>K1&amp;K2</b>
<b>CO5</b>	Learning the system of Processing and functions of Cooperatives in Canada	<b>K1&amp; K2</b>

K1-Remember,

K2- Understand,

K3- Apply ,

K4- Analyse

CO/ PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	M	M	S		S	S	S	S	S
<b>CO2</b>	S	S	S	S	M		M	S	M	S	M
<b>CO3</b>	S	M	S	S	S		S	S	S	M	S
<b>CO4</b>	M	S	M	S	S		M	M	S	S	M
<b>CO5</b>	S	S	S	M	S		S	M	S	S	S

S- Strong, M- Medium, L- Low

**Unit – I Cooperative movement in England:** Introduction of Cooperative Movement – Evolution- Robert Owen (1771-1858) – Rochdale Pioneers (1844) – Functions of Rochdale friendly Cooperative society– Stores movement – Different Schools of Cooperative thoughts.

**Unit – II Cooperative movement in Germany:** Origin and development of Credit Cooperatives- Objectives- functions- Reasons for success of Raiffeisen and Schulze - Delitzsch societies – Recent trends.

**Unit – III Cooperative movement in Denmark:** Origin of Dairy Cooperatives – Objectives – functions- -Constitution and Working – Features – Federations – Characteristics of Danish Cooperative movement –Factors Contribution for the Success – Recent trends.

**Unit-IV Cooperative movement in Sweden and Italy:** – Origin of Consumer Cooperatives – Agricultural Cooperatives- Cooperative Collective farming societies – Relations between Consumers and Farmers -The Kooperative Forbundet (KF) - Relationship between Schulze Delitzsch, LoguiLuzzati and Dr.Wollemburg - functions – Reasons for success.

**Unit-V Cooperative movement in Canada:** Origin and development of Marketing Cooperatives – objectives – functions – Constitution of Agricultural Cooperatives – Cooperative Marketing associations – Cooperative and Purchasing associations – Reasons for success. Recent trends in Marketing Cooperatives.

**Books for Study:**

1. Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi

**Books for Study:**

- 1 John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore.
2. Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand& Co., New Delhi
3. Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
4. Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

**E- Resources:**

1. <http://en.m.wikipedia.org>
2. <http://thenaturalfarmer.org>
3. <http://germancoop.wordpress.com>
4. <http://www.ica.coop>
5. [www.gov.mb.ca](http://www.gov.mb.ca)

<b>Program</b>	<b>: B.Com. Co-operation</b>		
<b>Course Title</b>	<b>: Core- Cooperative Management and Administration</b>	<b>Course Code</b>	<b>: 20UCO6C16</b>
<b>Year</b>	<b>: Third Year</b>	<b>Semester</b>	<b>: VI</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Credits</b>	<b>: 4</b>

**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.

**Course Outcomes:**

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

<b>CO1</b>	Knowledge on concepts of Cooperative Management and administrative functions.	<b>K2</b>
<b>CO2</b>	Understand the democratic leadership and role of leaders in cooperatives	<b>K2</b>
<b>CO3</b>	Classify the functional areas of management in cooperatives.	<b>K3</b>
<b>CO4</b>	Evaluate of cooperative enterprises by applying operational efficiency.	<b>K4</b>
<b>CO5</b>	Understand the various departmental Set-up of Cooperatives in Tamil Nadu	<b>K3</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

**Mapping for Course Outcome with Programme Outcome and Programme Special Outcome**

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>POS3</b>	<b>POS4</b>	<b>POS5</b>
<b>CO1</b>	S	S	S	M	S	S	S	S	M	S
<b>CO2</b>	S	S	M	S	S	S	M	S	S	S
<b>CO3</b>	S	S	S	S	S	S	S	S	S	S
<b>CO4</b>	M	S	S	M	S	M	S	S	M	M
<b>CO5</b>	M	S	S	S	M	S	S	M	S	S

**S-Strong, M-Medium, L-Low**

**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.

*Self study: 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.

*Self study: 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.

*Self study: Functional Registrars*

**Books for study:**

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.

**E-Recourses:**

- 1) [http://www.universityofcalicut.info/SDE/VI\\_sem-Core\\_Course\\_cooperative\\_mngmnt\\_and\\_admn.pdf](http://www.universityofcalicut.info/SDE/VI_sem-Core_Course_cooperative_mngmnt_and_admn.pdf)
- 2) <https://ncct.ac.in/training-programs>
- 3) <http://www.tamilnaducouncil.ac.in/courses/co-operative-management/>
- 4) <http://www.nicmchennai.in/>
- 5) [https://www.ilo.org/global/topics/cooperatives/publications/WCMS\\_628667/lang--en/index.htm](https://www.ilo.org/global/topics/cooperatives/publications/WCMS_628667/lang--en/index.htm)

<b>Program</b>	: B.Com. Co-operation	<b>Course Code</b>	: 20UCO6C17
<b>Course Title</b>	: Core: General and Cooperative Audit	<b>Semester</b>	: VI
<b>Year</b>	: Third Year	<b>Credits</b>	: 4
<b>Hours/Week</b>	: 5		

**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

**Course Outcomes:**

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

<b>CO1</b>	Gain knowledge on general and cooperative audit	<b>K2</b>
<b>CO2</b>	Acquire skills to apply in verification and valuation of assets and liabilities.	<b>K3</b>
<b>CO3</b>	Perform duties and responsibilities of general and cooperative auditor.	<b>K4</b>
<b>CO4</b>	Expand knowledge on conducting audit programme in cooperatives.	<b>K4</b>
<b>CO5</b>	Identify the embezzlement of Errors and Frauds.	<b>K4</b>

**Mapping for Course Outcome with Programme Outcome and Programme Specific Outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	M	M	S	S	M	M	S	S
<b>CO2</b>	S	M	M	M	S	S	M	S	S	S
<b>CO3</b>	M	M	S	S	S	M	M	M	S	M
<b>CO4</b>	S	M	S	S	S	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S	S	S	M	S	M

**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 for study:**

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.

**E-resources:**

1. <https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf>
2. [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/---emp\\_ent/---coop/documents/instructionalmaterial/wcms\\_628560.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/instructionalmaterial/wcms_628560.pdf)
3. <https://cooperation.kerala.gov.in/coop/wp-content/uploads/2019/05/Audit-Manual.pdf>

<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO6C18</b>
<b>Course Title</b>	<b>: Core: Management Accounting</b>	<b>Semester</b>	<b>: VI</b>
<b>Year</b>	<b>: Third Year</b>	<b>Credits</b>	<b>: 4</b>
<b>Hours/Week</b>	<b>: 5</b>		

**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.

**Course Outcomes**

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

<b>CO1</b>	Gain knowledge on functions of Management Accounting.	<b>K2</b>
<b>CO2</b>	Analyse the financial statement with applying different ratio.	<b>K4</b>
<b>CO3</b>	Apply and analyse of the fund flow and cash flow statement	<b>K4</b>
<b>CO4</b>	Analyse marginal costing with application of cost volume profit analysis	<b>K4</b>
<b>CO5</b>	Practice and apply for budget and budgetary control techniques in different sector.	<b>K4</b>

K1-Remember, K2- Understand, K3- Apply, K4- Analyse

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome**

CO/PSO	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	M	M		S	M	S	S	S
<b>CO2</b>	S	M	M	L	M		S	M	M	M	M
<b>CO3</b>	S	M	L	M	M		S	M	S	M	S
<b>CO4</b>	M	S	M	S	M		M	S	M	M	M
<b>CO5</b>	M	S	M	S	M		M	M	M	S	M

S-Strong,

M- Medium,

L-Low

**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 StatementAnalysis**– 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 for Study:**

1. Sharma & Gupta, *Management Accounting*, Kalyani Publishers.2010.
2. Dr.R.Ramachandran& Dr. R.Srinivasan, *Management Accounting*, Sri ram Publishers. 2002.
3. R.N.S.Pillai&Bagavathi *Management Accounting*, , S.Chand. 2012
4. A.Murthy& S. Gurusamy, *Management Accounting*, Vijay Nicode Imprints, Pvt. 2013

**Books for Reference:**

1. I.M.Pandey, *Management Accounting* ,Vikas Publishing House Pvt. Ltd. 2004.
2. M.Y.Khan&P.K.Jai, *Management Accounting*, Tata Mc Graw Hill Education Pvt.Ltd.2012

**E-Resources:**

1. <https://www.icsi.edu>
2. <https://www.ddegjust.ac.in>
3. <https://www.open.umn.edu>
4. <https://www.staticcareer.360.mobi>
5. <https://www.economicdiscussion.net>



**Unit-IV : Incentives and Subsidies:** Subsidized Service, Subsidy for Market, Transport Subsidy, Seed Capital Assistance, Taxation Benefits to SSI, Special Facilities for Import.  
*Self study: Taxation benefits to SSI*

**Unit-V : Project Formulation:** Project Identification, Evaluation, Feasibility Analysis, Project Report.

**Books for study:**

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

**E-Resources**

1. <https://www.ediindia.org/EDIILibrary.aspx>
2. <https://www.juit.ac.in/jcourses/pdf/10B1WPD731.pdf>
3. <https://www.scribd.com/document/258759464/Institutional-Finance-to-Entrepreneurs>
4. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3768476](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3768476)
5. [www.hbs.edu/coursecatalog/1624.html](http://www.hbs.edu/coursecatalog/1624.html)

<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO6CIN</b>
<b>Course Title</b>	<b>: Core Practical : Internship</b>	<b>Semester</b>	<b>: V I</b>
<b>Year</b>	<b>: Third Year</b>	<b>Credits</b>	<b>: 3</b>
<b>Hours/Week</b>	<b>: 5</b>		

**A) Methods of Internship Training:**

After the completion of study visits students to be assigned with Internship in Cooperative Institutions for a period of Two Weeks in the selected Co-operatives: One week in Credit and another in Non-Credit Institutions. For the purpose of internship, students will be divided into batches of two or three each. The faculty in-charge will be coordinated and making surprise visits for the institutions.

**B) List of Cooperatives / Department Offices to Be Selected For Internship Training:**

1. PACC 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. Socio-economic development organization (Self help Group and Joint Liability Group)
16. Any others approved by the Department

**C) Maintenance of Record**

a) Students should write a Internship report is to be prepared and 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 Internship in Cooperative Institutions record will be assessed by a team of examiners consisting of Internal and External. The team evaluated the Reports and conduct Viva-Voce Exam. The marks for Record will be 50 and viva voce for 50 marks. Totally, 100 marks will be awarded.

**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.

<b>Program</b>	<b>: B.Com. Co-operation</b>	<b>Course Code</b>	<b>: 20UCO6CPR</b>
<b>Course Title</b>	<b>: Core: Project Work</b>	<b>Semester</b>	<b>: VI</b>
<b>Year</b>	<b>: Third Year</b>	<b>Credits</b>	<b>: 5</b>
<b>Hours/Week</b>	<b>: 5</b>		

### **Project Report - Group Study**

A Group of Final Year B.Com Co-operation Students consists of three or four may be allotted a topic to study and asked to submit a project report. The Broader areas consist of Marketing, Customer Relationship Management, HRM, Accounting, Socio-Economic Development organization, Corporate Sector and other relevant 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 awarded 50marks for Internal and 50 marks for External.

### Non-Major Elective Courses

**Programme : B.Sc. Mathematics**

**Subject Code: 20UMA3NM1**

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

**Year : Second Year**

**Semester: III**

**Hours / Week : 2**

**Credit : 2**

### Learning Objectives:

- To understand the basic concepts of accounting procedures
- To know the structure of elements of cost in Cost accounting
- To imbibe the basic concept of Management accounting

**Unit –I : Accounting: Concept** – Objectives – Methods of accounting. Branches of accounting- Rules of accounts – Journal and Ledger – Trail balance – Preparation of Final accounts – Trading – Profit and Loss account – Balance sheet – Adjustments (Simple Problems)

**Unit – II : Cost accounting** – Scope. Objectives, Relationship between cost accounting and financial accounting – Elements of cost – Preparation of Cost sheet – Material costing- Purchase control – Store keeping – Labour costing (Simple Problem).

**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 Problem)

### Learning Outcomes:

On successful completion of the course:

- Prepare Final accounts in Business concern
- Gain knowledge and practices to the Cost sheet in the Business organisation
- Analyse and apply the various Ratios and Marginal Cost and methods

### Books Reference:

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

**Programme** : B.Sc. Computer Science  
**Course Title** : Allied: 2 Accounting and Business Management  
**Credits** : 5  
**Year** : Second Year

**Subject Code** : 20UCS3AL3  
**Semester** : III  
**Hours / Week** : 6

### 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

### Course Outcomes:

<b>CO1</b>	Apply the knowledge on the fundamentals of accounting concepts.	<b>K1&amp;K2</b>
<b>CO2</b>	Prepare the Trial Balance and final Accounts	<b>K3&amp;k4</b>
<b>CO3</b>	Prepare of Bank Reconciliation Statement.	<b>K3 &amp; K4</b>
<b>CO4</b>	Prepare of Cost Sheet	<b>K3&amp;K4</b>
<b>CO5</b>	Knowledge on the Management functions	<b>K1 &amp; K2</b>

**K1-Remember, K2- Understand, K3- Apply, K4- Analyse**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	S	M	S	S	S	S
<b>CO2</b>	S	M	S	S	S	S	M	S	S	S
<b>CO3</b>	M	S	S	S	S	M	S	S	S	S
<b>CO4</b>	S	M	S	S	S	M	S	M	S	S
<b>CO5</b>	S	M	M	S	S	S	S	M	M	S

**S-Strong, M- Medium, L-Low**

### 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).

**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.**

#### **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>