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

**POST GRADUATE PROGRAMME IN COOPERATIVE MANAGEMENT**

**Programme Educational Objectives (PEO)**

- PO1. Imbibe the Commerce and Cooperative Management and Administration through holistic, value based education, character building and development of student for their Employability.
- PO2. Augment in the field of Accounting and Cooperative Auditing in various business organisations.
- PO3. Enhance special courses with practical exposures through field visit and Internship programme to challenges business in Cooperatives.
- PO4. Enable an Entrepreneurial Skills and Government Schemes through Government and Non-Governmental Organisation.
- PO5. Contribute to the National and Society growth by applying the acquired knowledge in Technical, Computing, and Managerial skills.

**Programme Outcomes (PO)**

- PO1: Capable the Concept of Cooperation, Principles, Values, Structure and Cooperative Management to communicate effectively to the stakeholders.
- PO2: Understood the various Accounting system and Functional areas of Management including Cooperatives.
- PO3: Apply the Principles, Professional Ethics, Responsibilities, and incorporate the leadership and problem-solving skills to lead the Cooperatives.
- PO4: Explicit the practical exposure through field visit and Internship programme of Cooperative Institutions.
- PO5: Facilitate the cooperative accounting system in the Global contexts to demonstrate the knowledge for sustainable development

**Programme Specific Outcome (PSO)**

- PSO1: Inherent the concept of Cooperation, Principles, Values of Cooperatives, Principles of Accounting and Functional areas of Cooperative Management.
- PSO2: Obtain knowledge and skills to develop leadership and decision making in different Cooperatives and other business organizations.
- PSO3: Acquaintance on the Practices through field visit and Internship programme at various levels of Cooperative Institutions (Primary, District, Apex and National level) for their employability.
- PSO4: Prepare students to demonstrate effective leadership and collaboration skill for making decision through the competitive examinations
- PSO5: Gain knowledge on Entrepreneurial qualities and motivational factors for formation of Cooperative Society and MSME.

**M.Com. Cooperative Management**

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

**SCHEME OF EXAMINATIONS**

**SEMESTER – I**

**Programme Code: 20PCM**

S. No	Course Code	Subjects	Hours / Week	Credits	Exam Hrs.	Max. Marks		
						INT.	EXT.	TOTAL
1	20PCM1C01	<b>Core:</b> Co-operation Theory and Development	6	4	3	50	50	100
2	20PCM1C02	<b>Core:</b> Practice of Cooperation in India and Foreign Countries	6	4	3	50	50	100
3	20PCM1C03	<b>Core :</b> Rural Development	6	4	3	50	50	100
4	20PCM1C04	<b>Core:</b> Managerial Economics	6	4	3	50	50	100
5	20PCM1EL1	<b>Elective:</b> Financial and Management Accounting	6	4	3	50	50	100
		<b>TOTAL</b>	<b>30</b>	<b>20</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>500</b>

**SEMESTER-II**

S. No	Course Code	Subjects	Hours / Week	Credits	Exam Hrs.	Max. Marks		
						INT.	EXT.	TOTAL
1	20PCM2C05	<b>Core:</b> Management of Co-operative Enterprises	6	4	3	50	50	100
2	20PCM2C06	<b>Core :</b> Research Methodology	6	5	3	50	50	100
3	20PCM2C07	<b>Core :</b> Corporate Accounting	6	4	3	50	50	100
4	20PCM2C08	<b>Core :</b> Management Information System	6	5	3	50	50	100
5	20PCM2EP1	<b>Elective Practical :</b> Computer Applications in Business Lab	6	4	3	50	50	100
		<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>500</b>

**SEMESTER – III**

S. No	Course Code	Subjects	Hours / Week	Credits	Exam Hrs.	Max. Marks		
						INT.	EXT.	TOTAL
1	20PCM3C09	<b>Core:</b> Legal Framework for Cooperatives	6	5	3	50	50	100
2	20PCM3C10	<b>Core:</b> Organisational Behaviour	6	5	3	50	50	100
3	20PCM3C11	<b>Core:</b> Operations Management	6	4	3	50	50	100
4	20PCM3CP1	<b>Core Practical:</b> Practical Training in Cooperative Institutions	3	3	-	50	50	100
5	20PCM3CP2	<b>Core Practical:</b> Internship in Cooperative Institutions	3	3	-	50	50	100
6	20PCM 3EL2	<b>Elective (IDE) :</b> Management of Non -Governmental Organisations	6	4	3	50	50	100
		<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>600</b>

IDE- Offered by Department of Social Work and Semester III – IDE – “Even Management and Social Marketing” is offered to the Department of Social Work.

**SEMESTER-IV**

S. No	Course Code	Subjects	Hours / Week	Credits	Exam Hrs.	Max. Marks		
						INT.	EXT.	TOTAL
1	20PCM4C12	<b>Core:</b> Co-operative Administration and Strategic Management	6	5	3	50	50	100
2	20PCM4C13	<b>Core:</b> Rural Resource Base and Project Management	6	5	3	50	50	100
3	20PCM4EL4	<b>Elective:</b> Marketing Management	6	4	3	50	50	100
4	20PCM 4EL5	<b>Elective:</b> Human Resource Management	6	4	3	50	50	100
5	20PCM 4CPR1	Core Project : Practices of Cooperative Institutions	3	3	-	50	50	100
6	20PCM4CPR2	Core Project : Members Perception on Cooperative Institutions	3	3	-	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: 90**

**Total Marks: 2200**

**SCHEME OF EXAMINATIONS****TOTAL CREDITS AND MARKS**

S. No	Name of the Subject	No. of Subjects	Credits	Marks
1	Core: Theory and Practical Training	15	64	1500
2	Core: Project-I & II (Dissertation and Viva Voce)	02	06	200
3	Elective: Theory	04	16	400
4	Elective : IDC	01	04	100
	<b>Total</b>	<b>22</b>	<b>90</b>	<b>2200</b>

**Programme : M.Com Co-operative Management**      **Course Code : 20PCM1C01**  
**Course Title : Core:Cooperation Theory and Development**  
**Year : First Year**      **Semester : I**  
**Credits : 4**      **Hours / Week : 6**

**Course Objectives:**

- To know the different Cooperative thoughts.
- To knowledge on **evolution of Cooperative Movement in India**
- To acquire knowledge the various Committees on Cooperatives.
- To impart knowledge on cooperatives and other economic enterprises
- To know the **Recent Developments in Cooperatives.**

**Course Outcomes**

<b>CO1</b>	Gained knowledge on different school of thoughts in cooperatives	<b>K1</b>
<b>CO2</b>	Understood the Reformulation of <b>cooperative principles</b> and values	<b>K2</b>
<b>CO3</b>	Classifying and examine the various Committees and Recommendations of Cooperatives	<b>K3</b>
<b>CO4</b>	Identifying the importance of cooperatives at the grass-root level	<b>K3</b>
<b>CO5</b>	Gained knowledge on <b>Recent Development in Cooperatives</b>	<b>K2</b>

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

<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	S	M	M	M
<b>CO2</b>	S	M	S	S	M	M	S	M	M	S
<b>CO3</b>	M	S	M	M	L	M	M	M	S	M
<b>CO4</b>	M	M	S	M	M	S	S	S	M	M
<b>CO5</b>	M	M	M	S	L	S	S	S	M	M

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

**Unit - I : The Concept of Cooperation:** Cooperative thought process; Pre-Rochdale thinkers; Robert Owen, Charles Fourier, Dr. William King, Post-Rochdale Thinkers; Raiffeisen, Dr. Warbasse, Charles Gide.

Self Study: *Schools of Cooperative Thought.*

**Unit-II : Principles of Cooperation:** **Evolution**–Rochdale and Raiffeisen Principles–Reformulation of Cooperative Principles–1937, 1966 and 1995 Principles of Cooperation–Values- Limitation.

*Self Study: Principles of Cooperation– Values- Limitation.*

**Unit-III: Cooperative Development in India in different Stages:** Pre and Post- independence period–Types and Structure of Cooperatives-ST&MT Credit- Important Committees on Cooperation: AIRCSC, AIRCRC, ACRC, CRAFTICARD.

*Self Study: Vaithiyathan Committee (Task Force on short term and Long term Cooperative Credit Structures).*

**Unit-IV: Cooperatives as an Economic Enterprise:** Characteristics- Cooperative as a social Enterprises – Cooperatives as Tiny and Village enterprises Group and Community, Socio – Cultural factors influencing Cooperative behaviour-.

*Self Study: Cooperation as a Social Movement*

**Unit-V: Cooperative Development in India: Globalised Era** –Paradigm shift of New Generation Cooperatives – Cooperative Governance and Empowerment – 97<sup>th</sup> Constitutional Amendment to Cooperatives January 2011.

*Self Study: SWOC analysis on Cooperatives.*

**Books for Study:**

1. O.R. Krishnaswami, and Kulandaiswamy, V, *Cooperation: Concept and Theory* (1st Edition) Arudra Academy Publishers, Coimbatore. 2000.
2. B.S Mathur, *Cooperation in India*, Sathiya Bhavan, 1999.

**Books for Reference:**

1. R.D. Bedi, *Theory History and Practice of Cooperation*, Loyal Book Depot. Meerut. 1986.
2. Dr.S.Nakkiran & Others, *History of Cooperative Thoughts*, Rainbow Publication, CBE. 1986.
3. [www.97th](http://www.97th) constitutional Amendment Jan.2011.

**E-Resources:**

1. [www.ica.org](http://www.ica.org)
2. [www.ncui.org](http://www.ncui.org)
3. [www.nabard.org](http://www.nabard.org)

**Programme : M.Com Co-operative Management      Course Code : 20PCM1C02**  
**Course Title : Core: Practice of Cooperation in India and Foreign Countries**  
**Year : First Year      Semester : I**  
**Credits : 4      Hours/ Week : 6**  
**Course Objectives:**

- To understand the practice of credit cooperatives
- To understand the **functions of producers cooperatives**
- To study the role and functions of consumer cooperatives
- To know the knowledge on processing cooperatives
- To enable the functions of housing cooperatives

**Course Outcomes**

**After learning the course, the students will be able to**

<b>CO1</b>	Gained knowledge on functions of credit cooperatives in Germany	<b>K1</b>
<b>CO2</b>	Acquaintances the <b>functions of producers cooperatives in Danish Dairy Board</b>	<b>K1&amp;K2</b>
<b>CO3</b>	Understanding the role and <b>functions of consumer cooperatives in Japan and India</b>	<b>K3&amp;K4</b>
<b>CO4</b>	Describe the processing cooperatives in Canada and Philippines.	<b>K2</b>
<b>CO5</b>	Examine the various functions of housing cooperatives in Japan and Israel	<b>K3</b>

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

<b>PO/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	S	S	M	S	M	M
<b>CO2</b>	S	M	M	M	S	M	S	M	S	S
<b>CO3</b>	S	M	S	M	M	M	M	S	S	M
<b>CO4</b>	M	L	M	M	M	S	M	S	M	S
<b>CO5</b>	M	M	M	L	M	S	S	M	M	M

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

**Unit-I: Credit Cooperatives:** Origin, functions, management, structure and issues of credit cooperatives in India and Germany

*Self Study: Credit Cooperatives in Germany*

**Unit- II : Dairy Cooperatives:** Origin–Functions – Anand Pattern–Importance- Structure - Constitution and Problems in India – Structure and **Working of Dairy Cooperative in Denmark** – Danish Dairy Board.

*Self Study: Dairy Cooperative in Denmark*

**Unit- III : Consumer Cooperatives:** Origin - functions-Constitution- Structure and Working of Consumer Cooperatives in India – **Consumers Cooperatives in England**-Salient Features – Cooperatives student stores in Japan and India.

*Self Study: Cooperatives student stores in Japan*

**Unit-IV : Marketing and Processing Cooperatives:** Origin-functions–structure-Constitution and Functions of Cooperative Sugar Mills and Cooperative Spinning Mills – Constitution - Marketing of **Cotton Cooperatives in Australia** – Agricultural Producers Marketing Cooperatives in Canada and Philippines.

*Self Study: Marketing of Cotton Cooperatives in Australia*

**Unit- V : Housing and labour Cooperatives:** Origin– importance- functions-Types of Housing Cooperatives- recent trends in housing cooperative in India and Canada – Cooperative Farming: Types and Functions in India and Israel- **Multi Purpose Cooperatives in India and Japan**.

*Self Study: Multi Purpose Cooperatives in Japan*

**Books for Study:**

1. Memoria.C.B *Cooperation in India and Abroad*, Kitab Mabal, Allahabad, .1973,
2. John.A. Winfred &V.Kulandaisamy, *History of Cooperative Thought*, Coimbatore Rainbow Publication. 1986
3. Bedi.R.D *Theory History and Practice of Cooperation*. R lal Book Dept. 2009.

**Books for Reference:**

1. Paul Lambert , *The Social Philosophy of Cooperation*, 1982.
2. T.N. Hajela, *Cooperation, Principles, Problems and Practice* –, 7<sup>th</sup> Edition, Ane book, Pvt. Ltd. 2010.

**E-Resources:**

1. [www.ica.org](http://www.ica.org)
2. [www.ncui.org](http://www.ncui.org)
3. [www.nabard.org](http://www.nabard.org)

**Programme : M.Com Co-operative Management**  
**Course Title : Core: Rural Development**  
**Credits : 4**  
**Year : First Year**

**Subject Code: 20PCM1C03**  
**Semester : I**  
**Hours / Week : 6**

**Course Objectives:**

- To understand the concept and approaches of rural development.
- To know the various theories of rural development
- To acquire knowledge on different schemes and programs of rural areas.
- To make use of infrastructure development of rural areas.
- To understand the concept of panchayat raj system and women empowerment in rural areas.

**Course Outcomes:**

<b>CO1</b>	Identify the major objectives of the rural developments administration.	<b>K2</b>
<b>CO2</b>	Know the procedure for creating different types of infrastructure development.	<b>K3</b>
<b>CO3</b>	Gained knowledge for rural development during five year plan.	<b>K1&amp;K3</b>
<b>CO4</b>	Formation of rural development programme.	<b>K3</b>
<b>CO5</b>	Enrich knowledge on resources centered issues.	<b>K4</b>

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

<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	M	S	S	M	S	M	S	S
<b>CO2</b>	S	M	S	M	M	S	S	M	M	S
<b>CO3</b>	M	M	S	M	S	S	S	S	S	M
<b>CO4</b>	S	S	S	M	M	M	S	M	S	S
<b>CO5</b>	S	M	S	M	S	S	S	S	S	S

S-Strong, M- Medium, L-Low

**Unit-I : Rural Development:** Concepts – Definition – Objectives and Scope- Components – Features of Rural Economy – Approaches to Rural Development in India–Programmes of Rural Development during Five year plan.

*Self Study: Approaches to Rural Development in India*

**Unit- II : Theories of Development:** Gandhian Approach to Development – Obstacles to Growth and Development. Millennium Development Goals Prof.Amarthiasen’s Approaches to Development.

*Self Study: Gandhian Approach to Development*

**Unit-III : Resources Centered Issues:** Land Reforms–Cropping patterns –Recent Trends in Agricultural and Economic Development, Population: concepts - Causes of Poverty-Development **Scheme-IRDP–DWCRA- Water Shed Programme- NREGS.**

*Self Study: Development Scheme*

**Unit-IV: Infrastructure Centered:** Health, Education, Sanitation, Drinking water, Rural Connectivity, Samathuvapuram– **Common Property Resources** (CPR)-Joint Forest Management (JFM) Ground Level Water Management- **PURA Model.**

*Self Study: PURA Model*

**Unit-V : Rural Development Administration:** Evolution of panchayat Raj system- New Panchayat Raj System – Objectives – Functions – Three Tier Panchayat Raj System in India- NGO's in Rural Development –Women Empowerment–Peoples Participation in Rural Development E-Governance.

*Self Study: Women Empowerment*

**Reference Books:**

1. Vekata Reddy, K. *Rural Development in India*- Himalaya Publication House, Edition 2000.
2. Maheswari, S, *Rural Development in India*- A public Policy Approach, Sage Publication , Edition 1985.
3. Lalitha. N. '*Rural Development in India*, Sterling, New Delhi.
4. Katar Singh, *Rural development: Principles, Policies and Management*, Sage Publication, New Delhi.
5. Vasant Desai, *Rural development In India*, Himalaya Publishing House, New Delhi.

**E-Resources:**

1. [https://www.researchgate.net/publication/328289155\\_RURAL\\_DEVELOPMENT\\_IN\\_INDIA-A\\_WAY\\_FORWARD](https://www.researchgate.net/publication/328289155_RURAL_DEVELOPMENT_IN_INDIA-A_WAY_FORWARD)
2. <http://www.aau.in/sites/default/files/Unit%204%20RURAL%20DEVELOPMENT.pdf>
3. <https://www.youtube.com/watch?v=DSFJSxT4Jdg>
4. <https://www.youtube.com/watch?v=dhotQib1rvA>
5. <https://www.spsrohini.com/sites/default/files/12%20Economics%20-%20Rural%20Developments%20Notes%20&%20Video%20links.pdf>

**Programme : M.Com Co-operative Management**      **Course Code : 20PCM1C04**  
**Course Title : Core: Managerial Economics**      **Semester : I**  
**Credits : 4**      **Hours / Week : 6**  
**Year : First Year**

**Course Objectives:**

- To know the nature of Managerial Economics and its application.
- To know the **Demand Analysis and its application.**
- To know the production functions, cost and its application.
- To understand different **market competitions.**
- To enable the concepts on capital and profit management for business organization.

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Understood the applications of managerial economics in business practices.	<b>K1</b>
<b>CO2</b>	Applying <b>various types of demand analysis and forecasting methods.</b>	<b>K3</b>
<b>CO3</b>	Applying the cost concepts in short run and long run cost.	<b>K3</b>
<b>CO4</b>	Understand the <b>pricing and Price discrimination policies.</b>	<b>K2&amp; K3</b>
<b>CO5</b>	Preparation of capital budgeting methods.	<b>K4</b>

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

<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	S	M	S	S	S	S	M	S
<b>CO2</b>	S	M	M	S	M	S	M	S	S	M
<b>CO3</b>	S	S	S	S	M	M	S	M	S	S
<b>CO4</b>	M	L	L	M	L	S	S	S	M	M
<b>CO5</b>	M	L	M	L	L	M	M	M	M	M

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

**Unit-I : Managerial Economics:** Nature and Scope of Managerial Economics-Managerial Economics and other Subjects –Basic Economic Tools in Managerial Economics – Role and Responsibilities of a Managerial Economist.

*Self study: Basic Economic Tools in Managerial Economics*

**Unit-II : Demand analysis and Forecasting:** Demand Determinants: Price and Demand-Income and Demand – Prices of Related Goods and Demand – Advertising and Demand. **Demand Distinctions** – Demand Forecasting: Factors involved in Demand Forecasting – Purpose – Determinants of Demand –Forecasting methods — Recent Trends – Methods of Demand Forecasting.

*Self study: Methods of Demand Forecasting.*

**Unit-III : Cost analysis:** Cost Concepts and Classification-Cost Output Relationship: Short Run and Long Run Cost- Cost Functions- Cost Control – Cost Reduction. **Production Function:** One variable Input- Two Variable Inputs–all variable Inputs–Managerial uses of Production Functions.

*Self study : Cost Functions- Cost Control – Cost Reduction.*

**Unit-IV: Pricing of Products:** Pricing under Perfect Competition – Monopoly and Monopsony – Concept of Price Discrimination – Monopolistic Competition – Concepts of Oligopoly and Oligopsony **Pricing Policies:** General Consideration – **Role of Cost in Pricing** – Demand Factor in Pricing – Consumer Psychology and Pricing –Pricing Methods – Pricing Problems - Price Forecasting

*Self study: Role of Cost in Pricing and Demand Factor in Pricing*

**Unit-V : Capital Management:** Capital Budgeting- Need – Nature – Problems – Determining the Size of Capital Budgets- Cost of Capital–Risk, Probability and Investment Decisions in Capital Budgets. **Profit Management:** Concept and Nature of Profit: Profit Theories – Functions of Profit– Accounting Profit and Economic Profit – Measuring Accounting Profit-. Profit policies; Profit Maximization–Profit Planning and Forecasting: Break Even Analysis – Profit Forecasting

*Self study: Profit Maximization, Profit Planning and Forecasting*

#### **Reference Books:**

1. Sankaran S. *Managerial Economics*, Margam publications, Chennai,2007.
2. S.N.Maheswari,*Managerial Economics*,Sultan & Sons, New Delhi 2002
3. R.L Varshney K.L. Maheshwari, *Managerial Economics*, Sultan & Sons, New Delhi, 2010.
4. H.L.Ahuja, *Managerial Economics*, Sultan Chand, New Delhi, 2010D.Gopalakrishnan, *Managerial Economics*, Himalaya Publishing house, New Delhi,2007.

#### **E-Resources**

1. <https://libguides.du.edu/epm4003/economics-eresources>
2. <https://redstagfulfillment.com/what-is-demand-forecasting/>
3. <https://www.hollingsworthllc.com/demand-forecasting-how-to-forecast-your-supply-chain/>
4. [https://www.researchgate.net/publication/321938981\\_Usage\\_Cost\\_Analysis\\_and\\_ROI\\_of\\_E-Resources\\_A\\_Case\\_Study\\_of\\_Banaras\\_Hindu\\_University\\_Library\\_System](https://www.researchgate.net/publication/321938981_Usage_Cost_Analysis_and_ROI_of_E-Resources_A_Case_Study_of_Banaras_Hindu_University_Library_System)
5. <https://capmanr.com/index.html>

**Programme : M.Com Co-operative Management      Course Code :20PCM1EL1**  
**Course Title : Elective:Financial and Management Accounting**  
**Year : First Year      Semester : I**  
**Credits : 4      Hours / Week : 6**

**Course Objectives:**

- To know the concepts and convention of accounting
- To understand the preparation of final accounts.
- To learn the cost accounting concepts and techniques
- To focus on the management accounting concepts and techniques
- To know the classification of budgets

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Applying the knowledge on the fundamentals of accounting concepts	<b>K2</b>
<b>CO2</b>	Preparation of financial statements.	<b>K3</b>
<b>CO3</b>	Preparation of cost sheet	<b>K3</b>
<b>CO4</b>	Knowledge on decision making process in management accounting	<b>K2&amp; K3</b>
<b>CO5</b>	Exercising budgeting methods	<b>K3&amp;K4</b>

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

<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	S	M	S	S	S	S	M	S
<b>CO2</b>	M	M	S	S	S	S	M	M	S	M
<b>CO3</b>	S	S	M	S	M	M	S	M	S	S
<b>CO4</b>	S	S	S	M	S	S	S	S	M	M
<b>CO5</b>	M	S	M	S	S	M	M	M	M	M

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

**Unit-1: Introduction to Accountancy:** Concepts- Definition – Book Keeping- Accounting concepts and conventions- objectives – limitations – Advantages – methods of accounting – journal and ledger – Subsidiary books – Cash Book – Different types of cash Books.

*Self Study- Accounting concepts and conventions*

**Unit-II : Preparation of Trial Balance:** Final Accounts – uses – Closing entries – Capital and Revenue items –Trading Accounting - Profit and Loss Account-Balance Sheet–Adjusting Entries.

*Self Study- Uses of trial balance*

**Unit-III : Cost Accounting:** Concepts- Definition- Classification of Cost, Methods and Techniques of Costing, Elements of Cost, Cost sheet, Marginal Cost and Cost Volume Profit Analysis.

*Self Study- Classification of Cost*

**Unit-IV : Management Accounting:** Concepts- Functions- Limitations- Difference between Management Accounting and Financial Accounting and Cost Accounting- Analysis of Financial Statements with Accounting Ratios- Cash flow and Fund flow Statement Analysis.

*Self Study- Difference between Management Accounting and Financial Accounting and Cost Accounting*

**Unit-V : Budget and Budgetary Control:** Concepts- Importance- Types of Budget- Advantages of Budgeting- **Capital Budgeting:** Methods of Evaluating Capital Expenditure, Pay Back Period Method, Rate of Return Method, Discount Cash Flow, Internal Rate of Return Method.

*Self Study- Types of Budget*

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

#### Reference Books:

1. S.N.Maheswari (2014) Advanced Accountancy, Vikas Publishing House Pvt. Ltd.,
2. J.C.Varshney (2<sup>nd</sup> Edition 2009), Fundamental of Advanced accounting - Jain S.P. & Narang K.L. (2004), S.Chand& co Ltd.
3. T.S. Grawal, (2007) Double Entry Book Keeping System, Margham Publications, Chennai.
4. Dr.S.P.Gupta, Management Accounting, Jain and Narang, Chennai.
5. Khan and Jain (2001), Financial Management, Margham Publications, Chennai.

#### E Resources:

1. <https://accountantskills.com/what-is-a-cash-book-types-of-cash-book/>
2. <https://www.edelweiss.in/investology/fundamental-analysis-218cf3/balance-sheet-of-a-company---meaning-format-importance--how-to-prepare-5d9238>
3. <https://www.economicdiscussion.net/cost-accounting/cost-sheet/32626>
4. <https://nios.ac.in/media/documents/srsec320newE/320EL28.pdf>
5. <http://www.gpcet.ac.in/wp-content/uploads/2017/07/UNIT-IV.pdf>

**Programme : M.Com Co-operative Management**      **Course Code :20PCM2C05**  
**Course Title : Core: Management of Cooperative Enterprises**  
**Year : First Year**      **Semester : II**  
**Credits : 4**      **Hours / Week : 6**

**Course Objectives:**

- To understanding the concept and various Rural Enterprises in India.
- To enhance the agro-based and agro-processing industry.
- To know the functions of non-agricultural credit cooperatives in India.
- To enable infrastructure facilities and schemes are available in different rural enterprises.
- To study the role of rural cooperative enterprises in India.

**Course Outcomes**

**After Learning the Course, the students will be able to**

<b>CO1</b>	Gain knowledge about Concept and functions of Rural Enterprises.	<b>K1</b>
<b>CO2</b>	Classify the different forms of agro-processing industry.	<b>K2</b>
<b>CO3</b>	Describe the constitution and functions of Non-agricultural Cooperatives sectors.	<b>K3</b>
<b>CO4</b>	Understood the infrastructural development of Rural and small scale industries.	<b>K1&amp;K3</b>
<b>CO5</b>	Identify the major role and functions of the non-agricultural credit cooperatives.	<b>K4</b>

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

<b>CO/ POS</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	S	M	S	S	M		S	S	S	M	M
<b>CO2</b>	M	S	S	M	M		M	S	S	M	M
<b>CO3</b>	M	L	M	M	L		M	S	M	M	S
<b>CO4</b>	M	M	S	M	M		M	S	S	M	M
<b>CO5</b>	M	S	S	M	L		M	M	S	M	M

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

**Unit-I: Rural Enterprises-** Concepts – Importance – Characteristics- -Role of Co-operatives, Public and Private Sectors in Promoting Rural Enterprise.

*Self Study: Types of Rural Enterprises*

**Unit-II : Agro-based and Agro-Promoting units**-Concepts- Importance-Different forms of Agro-Processing- Features of Agro-Processing Unit- Problems and Prospects of agro processing units: Productivity Management: Definition- Importance- Factors Affecting Productivity.

*Self Study: Agro-Processing Cooperatives*

**Unit-III : Leading Cooperatives in India:** AMUL, KRIBHCO, IFFCO, Sugar Federation, Multi State Urban Cooperative Banks, NAFED, NCCF, VITTAL, COSMOS.

*Self Study: NCCF, VITTAL, COSMOS*

**Unit-IV : Infrastructure for Rural Enterprises:** Sources of Finance-Marketing Channels- Rural Industrialization Pattern- Small Scale, Cottage and Tiny Rural Industries-Micro Enterprises-Industrial Sickness.

*Self Study: Micro Enterprises*

**Unit-V : Promoting Rural and Co-operative Enterprises:** Role of KVIC-Small Scale Industries Corporation-NCUI-NCDC-DIC, Industrial Estate: Concepts - Industrial Cooperatives- Problems and Suggestion.

*Self Study: Industrial Cooperatives*

#### **Books for Study:**

1. V.Kulandaiswamy, *Textbook of Cooperative Management*, Arudra Academy Publishers, Coimbatore. 2002.
2. A.C.Mittal, *Rural Development Dept*, Margham Publication, 1991.

#### **Books for Reference**

1. V.S.Meharaj, *Employment through Rural Development-Towards Sustainability*. 1993.
2. B. Mohanty, *Agriculture & Rural Development*, Common Wealth Publication. 1996.
3. Dr.K.G.Gopal, *Rural Development Banks*, Sultan Chand & Sons Publications. 1987.

#### **E-Resources:**

1. <https://osou.ac.in>
2. <https://www.fao.org>
3. <https://www.amuldairy.com>
4. <https://www.e-startupindia.com>
5. <https://www.ncdc.in>

**Programme :M.Com Co-operative Management**      **Course Code :20PCM2C06**  
**Course Title : Core: Research Methodology**      **Semester : II**  
**Credits : 5**      **Hours / Week : 6**  
**Year : First Year**

**Course Objectives:**

- To know the concepts, fundamentals and types of research
- To understand the **tools and techniques of research**
- To learn the sampling techniques
- To know the use of statistical Analysis
- To focus on the different statistical methods

**Course Outcomes:**

<b>CO1</b>	Gain knowledge on the fundamentals of research	<b>K1&amp;K3</b>
<b>CO2</b>	<b>Preparation of research design</b>	<b>K2&amp;K4</b>
<b>CO3</b>	Understanding the various types of sampling methods	<b>K1&amp;K3</b>
<b>CO4</b>	<b>Knowledge on the uses of statistical tools</b>	<b>K3</b>
<b>CO5</b>	Exercising the statistical methods	<b>K4</b>

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

<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	S	S	S	M	S
<b>CO2</b>	S	M	S	S	S	S	S	M	S	S
<b>CO3</b>	M	M	S	S	S	S	S	S	S	S
<b>CO4</b>	M	S	S	M	M	M	S	M	S	M
<b>CO5</b>	M	M	S	S	S	M	S	S	S	M

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

**Unit-I : **Research**:** Concept-Characteristics of Social Research, Identification of Research Problems-Use of library, Reference-Reading, URL and Documentation-Types of -Research: Fundamental Research-Applied Research-Action Research and Evaluation Research-Methods of Research: Historical Research-Descriptive-Research-Survey Research-Case Study-Experimental Research.

*Self study: URL and Documentation*

**Unit-II : **Tools and Techniques of Research**:** Observation-Interview-Schedule and Questionnaire, Scaling Techniques, Planning a Research Project: Review of Literature-Selection and Formulation of a Problem-Hypothesis-Research Design.

*Self study: Schedule and Questionnaire*

**Unit-III : Sampling:** Types of Sampling-Collection of Data- Tabulation-Analysis and Interpretation of Data-Report Writing-Techniques of Preparing Case Materials in Cooperative Management.

*Self study: Types of Sampling*

**Unit-IV : Statistical Analysis:** Definition, Characteristics, Importance, Limitations and uses of Statistics. Statistical Methods-Frequency Distribution- Diagrammatic Representation of Statistical Data. Averages: Mean, Median, Mode-Measuring Dispersion: Mean Deviation, Standard Deviation, Quartile Deviation, Co-efficient of Variation, Use of SPSS.

*Self study: Use of SPSS*

**Unit-V: Correlation:** Meaning, Types, Differences between Correlation and Regression- Karl Pearson's Co-efficient of Correlation and Rank Order Method. Regression: Concept- Regression Lines. Time Series: Meaning-use, Moving Average Method-Index Numbers: Meaning, Uses, Growth Rate & Growth Index.

*Self study: Time Series*

### Reference Books:

1. Kothari C.R, *Research Methodology*, New Age International Publication, Edition 2011.
2. Saravanavel.P, *Research Methodology*, Kitab Matal Publication. Edition 2008.
3. Krishnaswami O.R and Reganathan, *Research Methods of Social Science*, Himalaya Publication, Edition 2010.
4. Gupta C.B. *An Introduction to Statistical Methods*, Himalaya Publication, Edition 2011.
5. Pillai and Bhagavathi, *Statistical Method*, Himalaya Publication, Edition 2012
6. Kothari C.R , *Research Methodology – Methods and Techniques*, New Age International Publishers, Edition 2010.
7. Pillai R.S.N. and Bagavathi , *Statistics – Theory and Practice*, S.Chand and Company Ltd, 1<sup>st</sup> Edition 2016..
8. Anbumani.K and Wilson X.L.X , *Research methods for social sciences and Management studies*, New Rooyal Book Company, 1<sup>st</sup> Edition 2019.

E-Resources:

1. [https://www.cusb.ac.in/images/cusb-files/2020/el/cbs/MCCOM2003C04%20\(Business%20Research%20Methods\)Research Methodology C R Kothari.pdf](https://www.cusb.ac.in/images/cusb-files/2020/el/cbs/MCCOM2003C04%20(Business%20Research%20Methods)Research%20Methodology%20C%20R%20Kothari.pdf)
2. [https://www.researchgate.net/publication/319207471\\_HANDBOOK\\_OF\\_RESEARCH\\_METHODODOLOGY](https://www.researchgate.net/publication/319207471_HANDBOOK_OF_RESEARCH_METHODODOLOGY)
3. <http://dspace.vnbrims.org:13000/jspui/bitstream/123456789/4651/1/Fundamental%20of%20Research%20Methodology%20and%20Statistics.pdf>

**Programme :M.Com Co-operative Management**  
**Course Title : Core: Corporate Accounting**  
**Credits : 4**  
**Year : First Year**

**SubjectCode:20PCM2C07**  
**Semester : II**  
**Hours / Week : 6**

### Course Objectives:

- To know the concepts of shares
- To acquire knowledge on issue of shares and debentures
- To know the legal provision of company final accounts.
- To understand the procedure for Amalgamation of companies.
- To acquaint the knowledge on internal reconstruction of companies

### Course Outcomes

After learning the course, the students will be able to

<b>CO1</b>	Gain knowledge on concepts and procedures of shares	K1
<b>CO2</b>	Analyze and practices of final accounts in companies	K1&K4
<b>CO3</b>	Practices for preparation of final accounts of companies.	K3
<b>CO4</b>	Analyse and applied for preparation of Amalgamation of companies.	K1 & K4
<b>CO5</b>	Applied legal provision for internal and external reconstruction and liquidation of companies	K3

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

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	M	S	M	S	M	S	S	M
<b>CO3</b>	S	S	S	S	M	M	S	M	S	S
<b>CO4</b>	M	M	M	M	M	S	S	S	M	M
<b>CO5</b>	S	M	S	M	S	M	M	S	M	M

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

**Unit- I : Accounting for Share Capital:** Concepts- kinds - SEBI Guidelines on Issue of Shares- Terms of Issue of Shares: Issue of share at par, issue of share at premium and discount-forfeiture: Meaning, Procedure –Reissue of shares- Right issue- Underwriting(Simple Problem).

*Self Study - kinds of Share Capital*

**Unit- II : Redemption of preference shares and Debentures:** Conditions –Legal Provisions – Issue –Issue of Bouns shares – Issue of Debentures- Methods , Redemption-Sinking fund method (Simple problem).

*Self Study - Legal Provisions of Issues of Shares*

**Unit- III : Final Accounts Companies:** Legal Provisions ,Preparation and Presentation of Final Accounts (Simple Problems)

*Self Study–Provisions regarding preparation of final Accounts of Companies*

**Unit- IV :** **Amalgamation of Companies:** Concept- **Legal Provisions**, Types Purchase consideration Absorption-External reconstruction (Excluding inter company holdings) (Simple Problem)

*Self Study– Types Purchase consideration*

**Unit- V : Internal Reconstruction:** Concept - Distinction between Internal and External Reconstruction, Legal Provisions –Reduction and Reorganization of share capital –Liquidation of companies- Meaning Models of Liquidation (Simple Problem )

*Self Study– Distinction between Internal and External Reconstruction*

**Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.**

**Reference Books:**

1. Corporate Accounting (2004).T.S. Reddy and A. Moorthy, Magnam Publications.
2. Advanced Accountancy (2006) Jain & Narang, Kalyani Pubshers.
3. Advanced Accountancy, M.C. Shukla, T.S. Grewal, 2002, S.Chand & Company, Fifth Edition,
4. Advanced Accounting, R.L.Gupta & Radhaswamy (2011), Sultan & Sons.
5. Advanced Accountancy (2011). Dr.M.A.Arulanandam, Dr.K.S.Raman, Himnalaya Publications, New Delhi

**E Resources:**

1. <https://nios.ac.in/media/documents/srsec320newE/320EL23.pdf>
2. <https://nios.ac.in/media/documents/srsec320newE/320EL26.pdf>
3. <http://gbpssi.in/admin/coursepack/MBR517Lect02.pdf>
4. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-6-Amalgamation-of-Companies.pdf>
5. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-7-Accounting-for-Reconstruction-of-Companies.pdf>

**Programme : M.Com Co-operative Management**      **Course Code :20PCM2C08**  
**Course Title : Core: Management Information System**  
**Year : First Year**      **Semester : II**  
**Credits : 5**      **Hours / Week : 6**

**Course Objectives:**

- To understand the concept of management information system
- To enable the MIS supporting systems.
- To know the functions of interpersonal business system
- To know the concepts of Decision Support System.
- To study the role of management information system in manufacturing sectors

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Gain knowledge on concept and functions of management information system	<b>K1&amp;K2</b>
<b>CO2</b>	Enriched skills through Data Base Management System.	<b>K3</b>
<b>CO3</b>	Enhanced the knowledge on CRM, ERP and SCM.	<b>K3&amp;K4</b>
<b>CO4</b>	Acquaintance the functions of Decision making support system	<b>K3&amp;K4</b>
<b>CO5</b>	Examine the functional areas of MIS	<b>K3</b>

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

<b>PO/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	M	M	S	S	M	M	S
<b>CO2</b>	S	M	S	S	M	M	M	S	S	M
<b>CO3</b>	S	S	M	M	L	S	S	M	M	S
<b>CO4</b>	M	M	M	L	M	M	M	M	S	M
<b>CO5</b>	M	M	S	S	M	S	M	S	M	S

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

**Unit-I : Management Information System(MIS):** Meaning – Characteristics of Management Information System-Role of Information Systems in Business- E-Business-Types of Information Systems-Components of an Information Systems- Need for Information system- Information system for Decision making.

*Self Study: E-Business*

**Unit-II : Information System:** Strategic Information system – MIS Support for planning – organizing –Controlling – MIS for specific functions – personnel – Marketing – Inventory Production Data Base Management System Models – **Data Base Management system** resources.

*Self Study: Data Base Management system resources*

**Unit-III: Interpersonal Business System:** CRM Meaning- importance –functions-Phases-Challenges of CRM-ERP- importance- functions- Challenges-Supply Chain Management-importance- objectives-functions - **Role of SCM-Trends in SCM.**

*Self Study: Supply Chain Management*

**Unit-IV : DSS:** Meaning – importance –Components –functions –Trends- Uses of DSS- Executive Information Systems-Artificial Intelligence-Business in Artificial Intelligence-Expert System.

*Self Study: Artificial Intelligence*

**Unit-V: Management Information System in Manufacturing Sectors:** Production, Materials, Finance, Marketing and HRM and Cooperative Management Information system.

*Self Study: Cooperative Management Information system*

**Books for Study:**

1. Gordon, B. Davis, *Management Information System*, Margre the H.Olson 2013.
2. Sathish Paride, *Management Information System*, Himalaya Publication House, 2010.
3. Mohan. P, *Management Information system*, Ninth Edition, Himalaya Pub. House. 2007.

**Books for Reference:**

1. G.B.Davis and M.H. *Management Information System*, Tata Mcgraw Hill, Olson 2012.
2. Mohamed Azam, *Management Information System*, Tata Mcgraw Hill. 2012,

**E-Resources:**

1. [www.sciencedirect.com](http://www.sciencedirect.com)
2. <https://opentextbc.ac>
3. [www.conovercompany.com](http://www.conovercompany.com)
4. [www.investopedia.com](http://www.investopedia.com)
5. <https://study.com>

**Programme : M.Com Co-operative Management****Subject Code :20PCM2EP1****Course Title : Elective practical :Computer Applications in Business Lab Semester : II****Credits : 4****Hours / Week : 6****Year : First Year****Course Objectives:**

- To know the concept of MS office
- To learn the knowledge on computerized accounting.
- To understand the concept of Internet and HTML
- To know about the arithmetic calculations and draw a graphical presentation
- To learn how to booking a ticket in online mode and Tally software

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Practice in data entry operator in MS Word , MS Excel, MS. Access	<b>K1</b>
<b>CO2</b>	Preparation of Payroll Statement Stock Detail and Preparation of Invoice	<b>K3</b>
<b>CO3</b>	Knowledge gained on using HTML and Arithmetic Calculation	<b>K2</b>
<b>CO4</b>	Preparation of Power point and Slide shows for subject related topics	<b>K3</b>
<b>CO5</b>	Applying the Online Concept for Ticket Booking and Preparation of Final Accounts through Tally Software	<b>K2</b>

K1- Remember,

K2- Understand,

K3- Apply,

K4- Analyse

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

S – Strong, M – Medium , L –Low

**MS-WORD**

1. Type you curriculum vitae using templates/wizards in MS word.
2. Prepare a bill of Exchange
3. Collect and prepare an invoice
4. Prepare questionnaire for a survey
5. Draw an organizational chart in MS word.

**MS-EXCEL**

1. Create a payroll in an organization
2. Prepare a Excel Sheet under the main Heading of Assets and Liabilities
3. Preparation of Stock details
4. Draw a break even chart with imaginary figures.
5. Prepare sales budget

### MS-ACCESS

1. Create table with following fields and insert the values(company name , proprietor, address, supplier's name, number of employees)
2. Create table with following fields ( product name, product number, unit of measure, quantity, total amount)
3. Create data base of major cooperative societies in India and their business using access

### MS- POWER POINT

1. Create an advertisement using power point
2. Prepare an agenda for an inauguration function of a one day seminar
3. Draw a diagram of different packing labels and symbols in MS word and display it in the power point.
4. Create a slide show of various activities of your department during the academic year.
5. present using power point the procedures involved in exporting a product

### TALLY

1. Prepare a bank reconciliation statement
2. Prepare a cash book
3. Prepare a final account
4. Stock statement
5. Prepare a purchase book
6. Prepare a sales book

### INTERNET

1. E-mail creation
2. Ordering a product through online
3. Online ticket booking
4. Searching and downloading files

### Books for Study:

1. Dr.R.Parameswaran , *Computer Application in Business* , S.Chand Publications ,New Delhi, Reprint - 2015

### Books for Reference:

1. R.Saravanakumar, R.Parameswaran, T.Jayalakshmi, “ *A Text Book of Information Technology*”, S. Chand& company Ltd., Reprint 2018.
2. Alexis Leon, Mathews leon, “*Introduction to Computer*’Leon Tech World, .2015.
3. Vishu priya Singh, *Microsoft Office- The Complete Reference*, Tata McGraw Hill 2013
4. *Tally ERP-9*, Computech Publications ,Re Edition 2015
5. S.V Srinivas Vallaban, *Computer Application in Business* , Sultan Chand Publications,New Delhi, 2017
6. Hem chand Jain and HN.Tiwary , *Taxmann's Computer Application in Business*, Taxmann Publications , New Delhi, 2021

### E-Resources:

- 1.<https://www.nitt.edu>
- 2.<https://www.srcc.edu>
- 3.<https://library.apit.edu>

[4.https://seamklibguides.com](https://seamklibguides.com)

[5.https://www.nios.ac.in.edu](https://www.nios.ac.in.edu)

**Programme :** M.Com Co-operative Management **Course Code:20PCM3C09**  
**Course Title :** Core: Legal Framework for Cooperatives  
**Year :** Second Year **Semester : III**  
**Credits :** 5 **Hours / Week : 6**

**Course Objectives:**

- To know the Origin and development of Cooperative legislation
- To know the **legislation of Tamil Nadu Cooperative Societies Act**
- To understand **the regulatory provisions relating to Cooperatives.**
- To knowledge on legal provision for employees of cooperatives
- To study about the Indian contract Act and allied laws.

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Enhanced knowledge on history of cooperative legislation	<b>K1</b>
<b>CO2</b>	knowledge <b>Gained on registration procedure and management of cooperatives</b>	<b>K2</b>
<b>CO3</b>	Enhanced the regulatory provision of cooperatives	<b>K2</b>
<b>CO4</b>	Understanding the <b>provision relating to employees of cooperatives</b>	<b>K2 &amp;K3</b>
<b>CO5</b>	Knowledge on application of allied and other laws	<b>K3</b>

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

<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	S	M	M	S
<b>CO2</b>	S	M	S	S	M	S	M	S	S	M
<b>CO3</b>	M	S	S	S	S	M	S	M	S	M
<b>CO4</b>	S	M	M	M	M	S	M	S	M	M
<b>CO5</b>	M	M	M	M	M	S	S	M	S	M

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

**Unit-I : Cooperative Legislation:** Need for Legal Frame Work for Cooperatives-History of Cooperative Legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Model Cooperative Societies Bill 1957 – Model Cooperative Societies 1991-Self Reliant Cooperatives Societies Act 1995- features – Multiunit Cooperative Societies Act 2002 –Features.

*Self Study- Cooperatives Credit Societies Act of 1904*

**Unit-II: The Tamil Nadu Cooperative Societies Act 1983 and Rules 1988:** Provision Relating to Registration, Amendment of Bye Laws, Division- Amalgamation, Qualifications and disqualification of Members-Management of Cooperatives - Duties and Privileges of Registered Societies -Properties and Funds of a Registered Societies- Net Profit Distribution.

*Self Study- Net Profit Distribution*

**Unit-III : The Regulatory Provisions Relating to Cooperatives** – Audit , Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes – State Aid to Registered Cooperatives.

*Self Study- Winding up of Cooperatives*

**Unit-IV : The Provisions Relating to Employees of Cooperatives:** Common Cadre-Recruitment Bureau-Selection, Placement- Rewarding – Offences and Penalties to Employees – Provisions relating to Appeal -Revision-Review- Cooperative Tribunals.

*Self Study- Cooperative Tribunals.*

**Unit-V : Other Laws** –Indian Contract Act of 1872 - Essential of Valid Contract -Breach of Contract and its Remedies. Sale of Goods Act 1930- Sale-Agreement to Sell, Transfer of Properties Act 1882- Features, Indian limitation Act 1963 - Meaning– Computation of Period of Limitations, Consumer Protection Act 1986- Definition- Features, Right to Information Act 2005- Features.

*Self Study- Consumer Protection Act 1986*

#### Reference Books:

1. Government of Tamilnadu, Tamilnadu Cooperative Societies Act of 1983 and Rule of 1988,
2. Government of India, Multi Unit Cooperative Societies Act 2002.
3. Government of India, Right to Information Act-2005.
4. Kapoor N.D. and Rajni Abbi, General Laws and Procedures, Sultan Chand & Sons 2010.
5. Government of India, Indian Limitation Act, 1963.

#### E- Resources:

1. <http://egyankosh.ac.in/bitstream/123456789/19643/1/Unit-18.pdf>
2. <https://upload.indiacode.nic.in/showfile?actid=AC TN 85 774 00003 00003 15458 19222377&type=rule&filename=the tamil nadu cooperative societies rules, 1988.pdf>
3. [http://lib.unipune.ac.in:8080/xmlui/bitstream/handle/123456789/3069/09\\_chapter%202.pdf?sequence=9&isAllowed=y](http://lib.unipune.ac.in:8080/xmlui/bitstream/handle/123456789/3069/09_chapter%202.pdf?sequence=9&isAllowed=y)
4. [https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\\_tamilnadu\\_cooperative\\_societies\\_act-1983.pdf](https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf)
5. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/CommIndAud6.pdf>

**Programme : M.Com Co-operative Management**      **Course Code :20PCM3C10**  
**Course Title : Core: Organisational Behaviour**  
**Year :Second Year**      **Semester : III**  
**Credits :5**      **Hours / Week : 6**

**Course Objectives:**

- To sensitize students to the concepts and approaches of Organisational Behaviour
- To enable the Individual behaviour in an organization
- To know the Motivational theories in different organizations.
- To acquire knowledge on Group Dynamics and leadership skills
- To know the various types of organizational conflict arising situations.

**Course Outcome:**

CO1	Analyse individual and group behaviour and understand the implication of Organisational Behaviour	K1
CO2	Identify different motivational strategies used in a variety of organisational settings.	K2
CO3	Explain how organisational change and culture affect working relationship within organisation.	K3
CO4	Compare and contrast theories of organisational behavior	K4
CO5	Assess the impact of culture on organisational behavior	K4

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

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

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

**Unit-I : Organisational Behavior:** Concept, Nature and Scope of OB - Contributing Disciplines to OB- Organizational Behaviour Process - Models of OB - Approaches to OB - Features of Modern Organizational Behaviour.

*Self study: Models of OB*

**Unit-II : Individual Behaviour:** Personality: Concept ,Personality theories, Determinants of Personality, Personality traits affecting behaviour – Perception : Concept , perceptual Process-Learning: Concept , Factors affecting learning, Learning theories -Attitude : Concept ,theories and Factors of Attitude formation.

*Self study: Learning theories*

**Unit-III : Motivation:** Importance of Motivation ,Process of Motivation, Theories of Motivation – Maslow’s Need Hierarchy Theory, Herzberg’s Two Factor Theory, Alderfer’s ERG Theory, Victor Vroom’s Expectancy Theory, McGregor’s Theory X , Y and Z – Financial and Non Financial incentives.

*Self study: Process of Motivation*

**Unit-IV : Group Dynamics and Leadership:** Group Dynamics : Concept , Formal and Informal Groups –Group formation – Group Decision making , Group cohesiveness- Power and Politics- Leadership: Concept , Leadership theories, Leadership styles.

*Self study: Leadership theories*

**Unit-V : Organizational Conflict:** Concept , Types of Conflict, Resolution of Conflict, Dysfunctional Organizational Conflict – Organizational Change and Development : Concept ,Need for change, Resistance to Change, OD process.

*Self study: OD process*

**Reference Books:**

1. L.M. Prasad(2010),Or
2. OrganisationalBehaviour, Sultan Chan & sons New Delhi,
3. Dr.S.S.Khanka(2011),OrganisationalBehaviour (Text and Cases) S.Chand.
4. Keith Davis (2012) Human behavior at work. Tata McGraw Hill Publishing company, New Delhi.
5. Lutherans Fred(2005), OrganisationalBehaviour, Graw Hill, Inc, New Delhi.
6. Aswathappa(2012), OrganisationalBehaviour, Himalaya Publishing House Delhi.
7. Stephen P. Robbins, Organizational Behaviour – 3<sup>rd</sup> Edition, Prentice

**Journals**

- International Journal of Management Reviews
- Journal of Leadership and Organisational Studies
- Journal of Organisational Culture, Communication and Conflict
- SSRN – E Journal

**Web Sources**

- <http://onlinelibrary.wiley.com/>
- [www.exed.hbs.edu](http://www.exed.hbs.edu)
- [www.hbr.org](http://www.hbr.org)

**Programme : M.Com Co-operative Management**      **Course Code :20PCM3C11**  
**Course Title : Core: Operations Management**  
**Year : Second Year**      **Semester : III**  
**Credits : 4**      **Hours / Week : 6**

**Course Objectives:**

- To acquaint the concept of management production system.
- To understand the method of work study
- To know the functions of material management in industries
- To give production planning and control techniques in various enterprises.
- To make out industrial laws.

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Imbibe the Structure and functions of production system	<b>K1</b>
<b>CO2</b>	Classifying the work study, time study, plant location and layout and types of travel charts	<b>K2</b>
<b>CO3</b>	Describe the functions of material management in industries such as purchasing methods, store management, inventory management, tools and techniques	<b>K2&amp; K3</b>
<b>CO4</b>	Acquired and practice in production planning and control techniques in industries.	<b>K3</b>
<b>CO5</b>	Expertise on the various types of industries and Industrial laws.	<b>K4</b>

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

<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	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S	M	S	M	S	S
<b>CO4</b>	M	S	S	M	M	S	S	S	M	M
<b>CO5</b>	S	L	M	L	M	M	S	S	S	S

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

**Unit-I : Management of Production System:** Production Systems and Types of Production and Productivity Concept and Measurement of Product Engineering – Production Life Cycle – Value Engineering – Simplification – Standardization and Diversification

*Self-Study: Value Engineering*

**Unit-II : Work Study:** Method Study, Principles of Motion Study, Ergonomics, Time Study, Work Sampling PMTs- Plant Location and Layout- Plant Location – Factors; Basic Models – Plant Layout – Types of Travel Charts – Material Handling.

*Self-Study: Plant Location and Layout*

**Unit-III : Materials Management:** Importance and Functions of Materials Management in Industries – Purchasing Methods – Stores Management – Bill of Materials – Inventory Management – Order Level, Order- Quantity, Q And P System and Mini Max System and Selective Inventory Control – JIT Techniques.

*Self-Study: Stores Management*

**Unit-IV: Production Planning and Control:** Scheduling, Routing, Loading and Expediting and Follow up – Use of Gantt Charts- Quality Control -TQM– Six Sigma- Statistical Quality Control and Acceptance Sampling- PERT Chart and CPM Method.

*Self-Study: Statistical Quality Control and Acceptance Sampling*

**Unit-V: Industrial Laws:** Factories Act, Workmen’s Compensation Act, Labour Welfare Acts, Pollution Control Act.

*Self-Study: Labour Welfare Acts*

**Books for Study:**

1. Gopalakrishnana, P. and Sunderesan M. *Material Management – An Integrated Approach*, Prentice Hal of India, New Delhi, 1998.
2. Khanna.O.P, *Industrial Engineering and Management: Text and Cases*, Dhanapt Raj, New Delhi, 2011.

**Books for Reference:**

1. Chunawalla& Patel, *Operation management*, Himalaya Publishing house. New Delhi,2004
2. Ajak K. Garg, *Production and Operation Management*, Tata McGraw Hill Education, 2012.
3. Charry, *Production and Operation Management*, Tata Mcgraw Hill Publishing Company Ltd., New Delhi, 2002.

**E-Resources:**

1. [www.britnnica.com](http://www.britnnica.com)
2. [www.nitc.ac.in](http://www.nitc.ac.in)
3. [www.vssut.ac.in](http://www.vssut.ac.in)
4. <https://opentext.bc.ca>
5. [www.ilo.org](http://www.ilo.org)

**Programme : M.Com Co-operative Management**                      **Subject Code: 20PCM3CP1**  
**Course Title : Core Practical: Practical Training in Cooperative Institutions**  
**Semester: III Year**                      **: Second Year**                      **Hours /**  
**Week : 3**  
**Credits : 3**

Practical Training in Cooperative Institutions

**Objects of Practical Training**

- To impart practical knowledge on management and working of various types of agricultural and non-agricultural co-operative institutions and Rural Enterprises.
- To develop Managerial leadership, initiative and motivation to adopt management practices relevant to Cooperatives and Rural Enterprises.

Practical Training in Cooperative Institutions will be visited at various types of cooperatives like District, Apex and National level furnished below etc. The Training should be given under the Guidance and Supervision of the staff in charge who have accompanied with the students. The students should maintain a systematic record for Practical Training in Cooperative Institutions. Practical managerial knowledge is to be learned from the following institutions.

**District Level**

- Primary level Cooperative Institutions
- District Central Co-operative Bank, Ltd
- District Consumer Cooperative Whole Sale Stores Ltd.
- District Cooperative Milk Producers Union Ltd
- District Cooperative Union
- Circle DR Office or JR Office
- Urban Cooperative Bank
- Agro-processing Units: Cooperative Sugar Factory Ltd

**Apex Level**

- Tamil Nadu State Apex Co-operative Bank, Ltd
- Tamil Nadu State Co-operative Agricultural and Rural Development Bank, Ltd.
- Tamil Nadu State Coop. Housing Federation. Ltd.
- Tamil Nadu State Co-operative Union.
- Tamil Nadu State Co-operative Marketing Federation. Ltd.(TANFED)
- Tamil Nadu Handloom Weavers Co-operative Society. Ltd, (Cooptex)

**National Level:** Visit to need based State level /Regional level / National level Cooperative institutions (Apex level and National level Federations).

**Evaluation:** Evaluation of Practical Training in Cooperative Institutions will be conducted by the External Examiner and Internal Examiner (Coordinator). The practical training records prepared and submitted by the students for viva voce examinations. Totally, 100 marks will be awarded, of which 50 marks for Internal and 50 marks for External Examiner.

<b>Programme :</b>	<b>M.Com Co-operative Management</b>	<b>Subject Code: 20PCM3CP2</b>
<b>Course Title :</b>	<b>Core Practical: Internship in Cooperative Institutions Semester</b>	
<b>: III Year</b>	<b>: Second Year</b>	<b>Hours /</b>
<b>Week : 3</b>		
<b>Credits :</b>	<b>3</b>	

### Objects of Internship

- To impart internship knowledge on Day book, various ledgers, accounts, vouchers, Audit Report and other business operations of agricultural and non-agricultural co-operative institutions and Rural Enterprises.
- To develop Managerial leadership, initiative and motivation to adopt management practices relevant to Cooperatives and Rural Enterprises.

### Internship in Cooperative Institutions

The Internship in Cooperative Institutions is offered to the students for a period of two weeks in the Credit and Non-Credit Cooperative Societies. The Course Coordinator will make surprise visit in the institutions for verify the students present in the cooperative institutions and knowing the practical knowledge about cooperative societies particularly, Day book, various ledgers, accounts, vouchers, Audit Report and other business operations. The following are the various types of Co-operative institutions may be selected for internship.

- Primary Level Cooperative Institutions
- District Cooperative Union / District Central Co-operative Bank / Urban Cooperative Bank
- District Consumers Whole Sale Stores / Supermarket
- Spinning Mill / Sugar Mills / Tea Factories, INDCOSERVE, SAGOSERVE and other Agro-Processing Co-operatives and Sericulture Cooperatives
- LAMPS, FSS and Marketing Cooperative Societies
- Apex Level Co-operative Institutions of Various Types: TNSCB, SARDB, TANFED, AAVIN, COOPTEX, TAICO Bank, Housing Federation.
- District Cooperative Milk Producers Union Ltd.
- Any large / Medium Scale Private Rural Enterprises Viz., Modern Rice Mill, Dal Mill, Oil Mill.

**Evaluation:** Evaluation of Internship in Cooperative Institutions will be conducted by the External Examiner and Internal Examiner (Coordinator). The Internship in Cooperative

Institutions records prepared and submitted by the students for viva voce examinations. Totally, 100 marks will be awarded, of which 50 marks for Internal and 50 marks for External Examiner.

**Programme : M.Com Co-operative Management      Course Code :20PCM4C12**

**Course Title : Core: Cooperative Administration And Strategic Management**

**Semester : IV**

**Credits : 5      Hours / Week : 6**

**Year : Second Year**

**Course Objectives:**

- To understand the Administration system of cooperatives.
- To acquire knowledge on management of cooperatives audit
- To study the basic concepts of strategic management and administration
- To impart the formulation of strategies.
- To study the strategic analysis.

**Course Outcomes**

**After learning the course, the students will be able to**

<b>CO1</b>	Gain knowledge on administration system and powers of cooperative officials.	<b>K1</b>
<b>CO2</b>	Describe the management audit in cooperative organization	<b>K3</b>
<b>CO3</b>	Obtain concepts of strategic management and administration	<b>K2</b>
<b>CO4</b>	Preparation and apply different strategies in the various sector.	<b>K3</b>
<b>CO5</b>	Examine the strategic analysis in different sectors.	<b>K4</b>

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

<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	S	M	S	S	M	S	M	S
<b>CO2</b>	S	M	S	S	M	S	M	S	S	M
<b>CO3</b>	M	S	M	S	S	M	S	M	S	S
<b>CO4</b>	S	M	M	M	M	S	S	S	M	M
<b>CO5</b>	M	M	M	M	M	S	S	M	S	M

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

**Unit-I : Administration System for Cooperatives:** At Central Level , State Level, Secretary to Government for Cooperatives, Registrar of Cooperative Societies – Functional Registrars – Their Powers and Duties – Administrative Set –up under the control of Registrar of Cooperative Societies.

*Self study: Administrative Set –up under the control of Registrar of Cooperative Societies.*

**Unit-II : Cooperative Management and Audit:** Concept- Goals- Governance Structure – Board – Executive Relationship – Participative Democratic Control- Cooperative Audit: Meaning, Type, features, Duties and Responsibilities of Auditor- Audit Programme.

*Self study: Audit Programme.*

### Unit-III

**Strategic Management:** Concept-Definition, Significance, Stages-Hierarchical/Elements of Strategic Management-Levels of Strategic Management-Corporate Strategic Planning and Decision Making Process-Merits and Limitations.

*Self study: Corporate Strategic Planning and Decision Making Process*

**Unit-IV : Formulation of strategies-** At Corporate, Business and Functional Levels-Competitive Environment Scanning and Analysis, Porters Five Force Model for Environmental Analysis: SWOC analysis-Assessing Internal Environment Through Functional Approach; Value Chain: Identifying Critical Success Factors, Implications, Core Competencies, Portfolio Analysis, Scenario Planning.

*Self study: Business and Functional Levels-Competitive Environment Scanning and Analysis,*

**Unit-V : Strategic Analysis and Choice:** Process of Strategic Choice, Corporate level Strategic Analysis-Business Level Strategic Analysis-Functional Level Strategies: Production, Marketing, Finance and Personnel Strategies- Implementation and Control.

*Self study: Implementation and Control.*

### Reference Books:

1. John Thomson: Strategic Management Awareness and Change, Chapman & Hall, 1990.
2. A.C.Hay& N.S. Majluf: Strategic Management: An Integrative Perspective-Prentice Hall, 1984.
3. Kenneth R.Andrews: The Concept of Corporate Strategy Donkones-Irwin, New York 1980.
4. Drucker, Peter F. Management Tanks, Responsibilities Practices; Harper & Row; New Your 1974.

### E-Resources

1. <https://ieeexplore.ieee.org/abstract/document/7098029>
2. <https://www.jstor.org/stable/144355>
3. [http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7032%20STRATEGIC MANAGEMENT.pdf](http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7032%20STRATEGIC%20MANAGEMENT.pdf)
4. <https://www.iedunote.com/strategic-management>
5. <https://searchcio.techtarget.com/definition/strategic-management>

**Programme : M.Com Co-operative Management      Course Code :20PCM4C13**  
**Course Title : Core: Rural Resource Base And Project Management**  
**Semester : IV**  
**Credits : 5      Hours / Week : 6**  
**Year : Second year**

**Course Objectives:**

- To know the rural resources and concept of project management.
- To understand the re-cycling of resources.
- To facilitate various methods of project identification.
- To make use of project formulation.
- To impart knowledge about the quality of good project report.

**Course Outcomes**

After learning the course, the students will be able to

<b>CO1</b>	Gain knowledge on major resources of Rural Development	<b>K1</b>
<b>CO2</b>	Acquainted skills for formation of Common Property Model	<b>K2</b>
<b>CO3</b>	Enrich knowledge on project identification and apply for project proposal in various organization	<b>K2</b>
<b>CO4</b>	Imbibe skill on project formulation	<b>K3</b>
<b>CO5</b>	Analyse and evaluation of project report	<b>K4</b>

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

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	S	S	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	S	M	L	M	L	S	S	S	M	M
CO5	L	M	M	M	L	S	S	M	S	M

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

**Unit-I : Concept of Resources:** Types of Resources-Natural-Physical Resources; Land, River, Mineral and Forests, Biological Resources-Human Resources-Work Force Participation-Rural Ecology-Environmental Concerns and Energy Resources-Conservation and Re-Cycling of Resources.

*Self study: Conservation and Re-Cycling of Resources.*

**Unit-II : Inequality in Resources Access:** Social and Collective Ownership of Resources-CPR-Human Intervention in Resource Planning, Use and Control-Institutional Implications of RRM.

*Self study: Human Intervention in Resource Planning*

**Unit-III: Project Identification:** Identification of Project Opportunities, Government Policy, Regulations, Incentives and Constrains-Methods, Techniques of Project Identification-Prioritization of Project with People's Participation – Pre-Feasibility Study.

*Self study: Identification of Project Opportunities*

**Unit-IV : Project Formulation:** Feasibility Study-Techno-Economic Analysis-Project Design and Network Analysis-Input Analysis-Financial Analysis-Social Cost Benefit Analysis.

*Self study: Financial Analysis*

**Unit-V: Project Appraisal**-Comprehensive Appraisal of the Components of the Project-Project Appraisal Techniques Evaluation and Control Project Format-Preparation of Project Proposal-Writing Up of Project Report

*Self study: Writing Up of Project Report*

### Reference Books:

1. Prasanna Chandra, *Project Planning, Analysis selection, Financing, Review Implementation* TataMc.Graw hill Publishing Co.Pvt Ltd., New Delhi,2012.
2. Goel,B.B.,*Project Formulation*, Tata Mc Graw Hill Publishing Co.Ltd., New Delhi, 1991.
3. Matto,P.K,*Project Formulation in Developing Countries*, Mac Millan Book Co., New Delhi,1978.
4. Puttaswamiah,K., *Aspects of Planning*, Sage Publishers, New Delhi,1982.
5. Pitle, R.L. *Project Appraisal Techniques*, Oxford & IBH Publishers, New Delhi,1982.

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1. <http://osou.ac.in/eresources/DRD-05-BLOCK-01.pdf>
2. <https://www.ruraluniv.ac.in/includes/academics/syllabus/pdf/309.pdf>
3. <http://www.fao.org/3/ak422e/ak422e.pdf>
4. [https://proceedings.esri.com/library/userconf/proc06/papers/papers/pap\\_1256.pdf](https://proceedings.esri.com/library/userconf/proc06/papers/papers/pap_1256.pdf)
5. <https://www.routledge.com/Rights-Resources-and-Rural-Development-Community-based-Natural-Resource/Fabricius-Koch-Turner-Magome/p/book/9781844070091>

**Programme : M.Com Co-operative Management**  
**Course Title : Elective: Marketing Management**  
**Year : Second Year**  
**Credits : 4**

**Course Code :20PCM4EL3**  
**Semester : IV**  
**Hours / Week : 6**

### Course Objectives:

- To enhance your knowledge about marketing theories, principles, strategies and concepts and how they are applied;
- To provide you with opportunities to analyze marketing activities within the firm;
- To allow you to apply marketing concepts and theories to realistic marketing situations.
- To create awareness of promotional and Distribution strategies.
- To know the emerging market environment.

### Course Outcome:

CO1	Applying market and marketing management concepts	K1
CO2	Identifying buyer behavior pattern.	K2
CO3	Enable to fixation of pricing system for product.	K3
CO4	Enhanced knowledge on promotional strategies.	K4
CO5	Understood the emerging marketing environment.	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
CO1	M	M	S	S	S		M	M	S	S	S
CO2	M	M	S	S	S		S	M	S	M	S
CO3	M	S	M	S	S		M	S	S	S	S
CO4	S	M	S	S	S		M	S	S	M	S
CO5	M	M	M	S	S		S	S	M	M	S

S-Strong, M- Medium, L-Low

**Unit-I: Marketing Management:** Definition, Objectives, Process: Marketing Environment – Market Segmentation – Criteria for Market Segmentation – Elements of Market Segmentation – Factors influencing Market Segmentation

*Self study: Factors influencing Market Segmentation*

**Unit-II: Buyer Behaviour and Motivation:** Buying Motives – Diffusion Process –Maslow’s Hierarchy of Needs – Festinger’s Theory of Cognitive Dissonance – Stages of buying Process- Techniques of Motivation Research–Sales Forecasting–Objectives, Importance, Role, Process and Limitations.

*Self study: Stages of buying Process*

**Unit–III : Importance of Product:** Classification of goods – Product Mix – Product Life Cycle – Product Planning - Importance, Pricing Decisions – Objectives and Advantages of Pricing Decisions – Factors Affecting Pricing Decisions – Kinds of Pricing – Process of Price Determination.

*Self study: Process of Price Determination*

**Unit–IV : Promotion and Distribution Strategies:** Promotion Mix: Components – Advertising; Personal Selling; Sales Promotion and Publicity- Importance of Channels of Distribution, Channel – Selection of Appropriate Channel – Distribution – Evaluation.

*Self study: Promotion Mix*

**Unit–V : Emerging Marketing Environment in India;** Super Markets- Departmental Stores- Service Marketing – Functionaries – Rural Marketing- Marketing Research – Concepts and Techniques.

*Self study: Service Marketing*

**Reference Books:**

1. Philip Kotler(2010), Marketing Management, Prentice Hall of India Pvt, Ltd,
2. 2.Ramaswamy.V.S.(2003), Marketing Management, Macmillan India, Ltd,
3. R.S. Pillai & Mrs. Bagavathi(2012), Marketing management, S. Chand & Company Ltd.
4. Sharlekar(2011) Marketing Management, Himalaya Publishing House.
5. J.C. Gandhi (2012) Marketing Management, Sultan Chand & Sons.
- 6 John, Wilmshurst, Fundamentals and Practice of Marketing, New Delhi, Viva Books,2011
7. Johansson J.K,Global Marketing, New Delhi, Tata McGraw Hill, 2010
8. Keegan W.J. Global Marketing Management. New Delhi, Prentice Hall of India, 2013

**Journals**

International Journal of Research in Marketing

Indian Journal of Marketing

Journal of Marketing Education

**Web Sources**

[www.managementstudiesguide.com/marketing](http://www.managementstudiesguide.com/marketing)

<http://productlifecyclestages.com>

[www.marketing-schools.org](http://www.marketing-schools.org)

[www.innovationcoach.com](http://www.innovationcoach.com)

**Programme : M.Com Co-operative Management**      **Course Code :20PCM4EL4**  
**Course Title : Elective: Human Resource Management**  
**Year : Second Year**      **Semester : IV**  
**Credits : 4**      **Hours / Week : 6**

### Course Objectives:

- To impart the knowledge on concepts of Human Resource Management
- To understand the Human Resource Planning
- To study the concept of employees training and development.
- To enable the methods of performance appraisal
- To understand the concepts of industrial relations.

### Course Outcomes

After learning the course, the students will be able to

<b>CO1</b>	Gain knowledge on basic concepts of human resource management	<b>K1</b>
<b>CO2</b>	Acquired knowledge on job analysis	<b>K2</b>
<b>CO3</b>	Gain knowledge on various training programme	<b>K2&amp; K3</b>
<b>CO4</b>	Understood the methods of performance appraisal and job evaluation	<b>K3</b>
<b>CO5</b>	Knowledge gained on industrial relations and grievances.	<b>K2 &amp;K3</b>

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

<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	S	S	M	S
<b>CO2</b>	M	M	S	S	M	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S	M	S	M	S	S
<b>CO4</b>	M	M	S	M	M	S	S	S	M	S
<b>CO5</b>	M	M	M	M	M	S	S	S	S	S

S-Strong,      M- Medium,      L-Low

**Unit-I : Human Resource Management:** Concept, Objectives, HRM Functions, Organization Structure of HRM, Role of HR Manager- HR Information System.

*Self-Study: Organization Structure of HRM*

**Unit-II: Human Resource Planning:** Job Analysis-Job Description-Job Specification- Recruitment and Selection Process: Recruitment Policy - Factors Affecting Recruitment — Sources of Recruitment-Methods of Selection Process.

*Self-Study: Recruitment Policy*

**Unit-III: Employee Training and Development:** Concept, Need for Training–Steps in Training Programme-Training Methods-Executive Development- Organisational Development – OD Interventions.

*Self-Study: OD Interventions*

**Unit-IV: Performance Management:** Concept, Process, Methods of Performance Appraisal – Job Evaluation: Concept, Process, Methods of Job Evaluation – Incentives and Benefits: Concept, Types of Incentives.

*Self-Study: Incentives and Benefits*

**Unit-V : Industrial Relations:** Collective Bargaining- Trade Union - Grievance Handling- Human Resource Practices in Cooperatives.

*Self-Study: Grievance Handling*

**Books for Study:**

1. L.M.Prasad , *Human Resource Management* – Sultan and Sons, 2010
2. Aswathappa. K , *Human Resource and personnel Management*, Tat McGraw Hill, 2012.
3. Garry Dessler: *Human Resources Management*, Sultan and Sons 2014.

**Books for Reference:**

1. P.G.Aquinas, *Human Resource management – Principles and Practice-* Vikas Publishing House Pvt Ltd, 2008.
2. Manoppa A. & Saiyadaian. M. *Personnel Management*, Tata Mc.GrawHil, 2000.

**E-Resources:**

1. <https://brauss.in>
2. <https://www.researchgate.net>
3. [www.opentext.org](http://www.opentext.org)
4. <https://old.mu.ac.in>
5. <https://unece.org>

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<b>Programme</b>	<b>: M.Com Co-operative Management</b>	<b>Course Code</b>	<b>: 20PCM4CPR1</b>
<b>Course Title</b>	<b>: Core Project: Practices of Cooperative Institutions</b>		
<b>Year</b>	<b>: Second Year</b>	<b>Semester</b>	<b>: IV</b>
<b>Credits</b>	<b>: 3</b>	<b>Hours / Week</b>	<b>: 3</b>

The project topics are to be finalized to the students at the end of the second semester with a time schedule for various stages for work. The faculty in-charge of this course will be responsible for making the students prepare a report with relevant activities.

### **1. Project-I: Cooperative Institutions**

The students will select the topics for the preparation of Dissertation in various business activities pertaining to Cooperative Credit and Non-Credit institutions and Rural Enterprises such as working profile, Cooperative Banking and Finance, Cooperative marketing, Housing Cooperatives, Business Operations in Processing Cooperatives, Administrative set –up and Auditing and etc.,.

### **Evaluation**

The students should submit two copies of the project (Dissertation) to the Controller of Examination as per guidelines of the Department of Cooperation. The course evaluation is fully Internal and External. The **Project-I: Cooperative Institutions** of Dissertation and Viva-Voce Examination will be evaluated by internal and external examiners for each 50 marks. Totally 100 Marks will be awarded for Project-I.

**Programme : M.Com Co-operative Management      Course Code : 20PCM4CPR2**  
**Course Title : Core Project : Members Perception on Cooperative Institutions**  
**Year : Second Year      Semester : IV**  
**Credits : 3      Hours / Week : 3**

The project topics are to be finalized to the students at the end of the second semester with a time schedule for various stages for work. The faculty in-charge of this course will be responsible for making the students prepare a report with relevant activities.

### **Project-II: Members of Cooperative Societies**

The students will be facilitated to visit the Members of Cooperative Societies of Socio – economic development including personal profile, occupational profile, business operations, schemes and assistance, value -added business, rendering services to the society, members' satisfaction for undertaking field work as a part of curriculum as per the schedule decided by the department.

### **Evaluation**

The students should submit two copies of the project (Dissertation) to the Controller of Examination as per guidelines of the Department of Cooperation. The course evaluation is fully internal and external. Members of Cooperative Societies of Dissertation and Viva-Voce Examination will be evaluated by the internal and external Examiners for each 50 marks. Totally 100 marks will be awarded for Project-II.

**Non-Major Elective Course****Programme : MSW (SOCIALWORK)****Course Title : ELECTIVE-3: Event Management and Social Marketing****Year : SECOND****Course Code : 20PSW3EL3****Semester : III****Hours /week : 4****Credit : 4****OBJECTIVES**

- To understand the different types of **Event Management**
- To know the dynamics of **Event Management and use the SWOC in Event Management.**
- To identify the importance of **Social Marketing and utilize as the promotional tools.**
- To imbibe the concept of **Social Marketing and its Practices.**

**OUTCOMES**

At the end of the course, the students are able to:

CO1	Understood the various Concepts of <b>Event Management.</b>	K1& K2
CO2	Know and Organise the <b>Event Management effectively from Planning to Staging.</b>	K3
CO3	Understood the various Concepts of <b>Social Marketing and Identify Sustainable Practice.</b>	K4
CO4	Implement the Event Management Systems and Producers in <b>Social Enterprises (NGO's and Government )</b>	K3

**K1- Remember K2 - Understand K3-Apply K4-Analyse K 5-****Evaluation**

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

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

**UNIT-I**

**Introduction to Event:** Scope, Nature, Importance, Types , Unique features and similarities – **Practices in Event Management** – *Duties and Responsibilities of Event Manager* – Key steps to a Successful Event.

**UNIT-II**

**The Dynamics of Event Management:** Event Planning and Organising, Leadership

Traits and Characteristics, **Event Proposal, SWOC** (Strength, Weakness, Opportunity and Challenges) Analysis . Event Budget, Implementation, Evaluation, Site and Infrastructure Management.

### UNIT-III

**Event Marketing:** Customer Care Equipment and Tools: Promotion, Media Relation and Publicity – Event Coordination – Visual and Electronic Communication – *Event Sponsorship – Event Presentation –Event Evaluation.*

### UNIT- IV

**Market:** Concepts, Functions, Classification of Market – **Social Marketing:** Definition, Nature, Scope, Challenges, Conceptual Frame Work, *Need and Problems of Social Marketing.*

### UNIT-V

**Social Marketing Strategies and Applications:** Social Market Segmentation -Product Strategies –*Marketing Mix-* Pricing Strategies- Promotion Strategies- *Role of Government and Development Organisations in Social Marketing.*

### BOOKS FOR STUDY:

1. Balu V. Dr. *Marketing Management*. Chennai: Sri Venkateshwara Publications.
2. Barry Avrich. (1994). *Event and Entertainment Marketing* .New Delhi: Vikas Publishers.
3. Bhatia. A.K.(2001). *Event Management*. New Delhi: Sterling Publishers.
4. David. C.Watt.(1998). *Event Management in Leisure and Tourism*.UK: Pearson.
5. Gupta C.B and RajanNair N. *MarketingManagement*. NewDelhi: Sultan Chand &Co.
6. Gupta. S.L and Varshney R.L . *Marketing Management*. New Delhi: Sultan chand & Co.
7. Joe Gold Blatt. (1997). *Special Events– Best Practices in Modern Events Management*. New York: John Wiley and Sons.
8. Mathews J.M. Isted.(2006). *Hospitality Marketing and Management*. Avishkar Publisher.
9. Natarajan L. *Service Marketing*. Chennai: Margham Publications.
10. Pillai and Bhagavathi. (2011). *Marketing Management* . New Delhi: Sultan & Chand & Co.
11. Rapuda. (2013) *Media and Communication Marketing Management*. Himalaya Publishing House.

### E-Resources

1. <https://www.eventtia.com/en/home>
2. <https://www.eventmanagerblog.com/exciting-event-agency-websites>
3. <https://www.eventcreate.com/>
4. <https://www.cvent.com/in/event-management-software>
5. <https://www.capterra.com/event-management-software/>