

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

DEPARTMENT OF COOPERATION



**Mapping of Course Out comes with
Programme Outcomes and
Programme Specific Out comes**

**B.Com Cooperation Programme
(2018-2019 onwards)**

Sri Ramakrishna Mission Vidyalaya
College of Arts and Science (Autonomous), Coimbatore
B.COM. COOPERATION

Programme Outcomes (PO)

PO1: Developed ability the accounting concepts, principles, and frameworks to Communicate effectively to stakeholders.

PO2: Knowledgeable on Accounting, Finance, Banking, and Marketing in all the areas of business operations with ethical standards.

PO3: Capable of applying the principles, professional ethics, responsibilities, and norms the Accounting practices.

PO4: Incalculate 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.

THEORY OF COOPERATION 18UCO1C01

CO1	Understand the principles and philosophies of Cooperatives	K,U
CO2	Analyse the contribution of various cooperators in the field of cooperation	K,U
CO3	Gain knowledge and developed the skills for manage the cooperative society	K,U,S
CO4	Differentiate different forms of economic system and cooperatives	K,U
CO5	Learn the system of Cooperative education, training and extension	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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	M	S	S	S	M
CO3	M	S	M	S	S	S	S	M	S	S
CO4	S	M	S	M	M	M	M	S	M	S
CO5	M	M	S	M	M	S	M	M	S	M

S-Strong,

M- Medium, L-Low

PRINCIPLES OF ACCOUNTANCY - 18UCO1C02

CO1	Apply the knowledge on the fundamentals of accounting concepts.	K,U
CO2	Prepare the Trial Balance.	K,U,S
CO3	Prepare and analyse the financial statement of different types of organization.	K,U,S
CO4	Prepare of Bank Reconciliation Statement.	K,U,S
CO5	Prepare the Bills of exchange and Account current	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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	L	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	L	M	M	S	S	L	S	M	M	S

S-Strong, M- Medium, L-Low

PRINCIPLES OF ECONOMICS - 18UC01A1

CO1	Understand the basic of concept of economy and principles.	K,U
CO2	Gain knowledge on Demand Theory.	K,U
CO3	Acquire knowledge on various theory of Production	K,U,S
CO4	Apply the various pricing strategies	K,U,S
CO5	Obtain Knowledge on International Economics.	K,U,S

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	S	M	S	M	S
CO2	M	S	M	M	S	M	S	M	S	M
CO3	S	S	M	M	M	S	M	M	S	M
CO4	M	M	S	M	M	M	S	S	M	S
CO5	M	M	S	S	S	M	S	M	S	M

S-Strong, M- Medium, L-Low

BUSINESS ORGANISATION – 18UCO2CT03

CO1	Understand the various types of business enterprises.	K,U
CO2	Acquaint about the structures of business organization.	K,U
CO3	Gain knowledge on Companies Act and various kinds of companies	K,U
CO4	Learn the features of Business Combination, LLP and Cooperatives	K,U,S
CO5	Understand the role and functions of stock exchanges and SEBI in India	K,U,S

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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

FINANCIAL ACCOUNTING -18UCO2CT04

CO1	Apply the knowledge on financial accounting and methods of Depreciation.	K,U,S
CO2	Prepare of Statement of Single entry system.	K,U,S
CO3	Analyse and preparation of various types of Branches Account.	K,U,S
CO4	Gain knowledge and apply the Hire Purchasing and Installment Purchasing System.	K,U
CO5	Apply the accounting treatment of Consignment Transactions	K,U

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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

INDIAN ECONOMY -18UCO2ALT2

CO1	Understand the role and essentials of various sectors of Indian Economy and their significance.	K,U
CO2	Gain knowledge on the Instruments of five year plans.	K,U
CO3	Gain knowledge on Agri.& International trade policy	K,U,S
CO4	Gain knowledge on LPG & Describe the Economic Income & Reforms in India	K,U
CO5	Understand the role of various sectors of Indian Economy and their significance for management of business enterprises.	K,U

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	M	S	S	S	S	S	M	S	M
CO4	S	S	S	S	M	M	S	S	S	S
CO5	M	S	S	S	L	S	S	S	S	M

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

COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA-

18 UCO3C05

CO1	Gain knowledge about various functions of Cooperative Credit Institutions.	K,U
CO2	Classify the structure of Cooperative credit institutions , functions and resource mobilization of STCCS, LTCCS.	K,U,S
CO3	Describe the constitution and functions of Agricultural Production Credit Cooperatives.	K,U
CO4	Apply banking Regulations Act as applicable to the Cooperative Societies.	K,U,S
CO5	Identify the major functions of the Non-agricultural credit cooperatives .	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome

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

S-Strong,

M- Medium, L-Low

PRINCIPLES OF MANAGEMENT – 18UCO3C06

CO1	Apply and practices for management functions in an organization.	K,U
CO2	Prepare a good plan and forecasting of the business activities.	K,U
CO3	Apply the appropriate good management structure.	K,U,S
CO4	Analyse the suitable human behaviour based on the managerial motivational theories .	K,U,S
CO5	Identify the tools and techniques of effective Coordination and Controlling.	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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	L	M	M	S	S	M	S	M	M	S

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

THEORY AND PRACTICE OF BANKING -18UCO3C07

CO1	Gain knowledge from an origin and the development of Banking	K,U
CO2	Use various financial instruments used in banking	K,U,S
CO3	Apply clearing of various financial instruments.	K,U,S
CO4	Gain knowledge on funds management system in banking	K,U
CO5	Apply and analyse modern banking techniques in Banking, Private banking and financial Corporation	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome											
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
S-	CO1	S	S	M	M	S	S	M	S	M	S
	CO2	S	M	M	M	M	S	M	S	M	M
	CO3	S	S	M	S	M	S	S	M	M	S
	CO4	M	S	S	M	S	S	M	M	S	M
	CO5	M	M	M	M	L	S	S	M	M	M

Strong,

M- Medium,

L-Low

COMMERCIAL LAW -18UCO3C08

CO1	Identify the various types of contract, nature of obligations and rights of each party to the contract.	K,U
CO2	Able to know the procedure for creating different types of contract.	K,U
CO3	Enable the formation of Partnership organization.	K,U,S
CO4	Describe the Sale of Goods and Consumer Protection Act.	K,U
CO5	Apply the rights and duties of common carriers of goods and different kinds of insurance and scheme.	K,U,S

K– Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome

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

• S-Strong,

M- Medium,

L-Low

OFFICE MANAGEMENT -18UCO3AL3

CO1	Gain knowledge about the functions of office management.	K,U
CO2	Prepare the various records maintained by the business organization.	K,U,S
CO3	Describe the arrangement of filing system in an office	K,U,S
CO4	Apply and practices of stationary and forms in an organisation	K,U,S
CO5	Drafting office correspondence on the organization.	K,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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

COOPERATIVE LEGISLATION -18UCO5CT12

CO1	Gain knowledge on history of Cooperative legislation and its importance	K,U
CO2	Apply the Registration procedure and management of cooperatives	K,U,S
CO3	Knowing State aid, duties and privileges of Registered Societies	K,U
CO4	Describe and Practice of audit report, inquiry and investigation procedures of cooperatives	K,U,S
CO5	Acquaint with Cooperative Recruitment and Selection Procedure.	K,U,S

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
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

COST ACCOUNTING – 18UCO5CT13

CO1	Gain knowledge on preparation of cost and cost sheet	K,U
CO2	Analyze and apply the material cost and materials handling in production sector.	K,U
CO3	Examine the labour cost classification and preparation of wage payment.	K,U,S
CO4	Apply of processing cost and job costing	K,U
CO5	Analyze and apply contract and standard costing.	K,U,S

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S	M	S	M	M	S
CO2	S	M	S	M	M	S	M	M	S	S
CO3	M	S	M	M	M	M	S	S	M	M
CO4	S	M	M	S	L	S	S	M	S	M
CO5	M	M	L	M	M	S	M	S	M	S

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

FINANCIAL MANAGEMENT -18UCO5CT14

CO1	Gain knowledge on functions of financial management	K,U
CO2	Acquire knowledge on the various sources of long term funds	K,U
CO3	Evaluate the various methods of financial leverage	K,U,S
CO4	Identify the various kinds of working capital.	K,U
CO5	Analyse the dividend policy in different organisations	K,U,S

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	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	S	S	S	M
CO3	S	S	M	S	S	S	S	M	S	S
CO4	S	M	S	L	M	S	M	M	M	S
CO5	S	M	L	L	L	S	M	M	M	M

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

HUMAN RESOURCE MANAGEMENT 18UCO5CT15

CO1	Gain knowledge on the basic concepts of human resource management	K,U
CO2	Acquired knowledge on Human Resource Planning and Implementation.	K,U
CO3	Develop tools and strategies for employees performance appraisal	K,U,S
CO4	Acquire knowledge on Wage and salary administration and employees benefits.	K,U,S
CO5	Gain Knowledge on Trade union functions and Grievance handling	K,U

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	L	S	S	M	S	M
CO2	M	S	M	M	M	M	S	M	M	M
CO3	S	M	M	M	L	M	M	S	S	L
CO4	M	S	M	S	M	M	S	M	M	M
CO5	M	M	S	S	M	S	S	M	S	M

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

COOPERATIVE MANAGEMENT AND ADMINISTRATION -18UCO6CT16

CO1	Knowledge on concepts of Cooperative Management and administrative functions.	K,U
CO2	Understand the democratic leadership and role of leaders in Cooperatives	K,U
CO3	Classify the functional areas of management in Cooperatives.	K,U,S
CO4	Evaluate of cooperative enterprises by applying operational efficiency.	K,U,S
CO5	Understand the various departmental Set-up of Cooperatives in Tamil Nadu	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S	S	S	S	M	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	M	S	S	M	S	M	S	S	M	M
CO5	M	S	S	S	M	S	S	M	S	S

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

GENERAL AND CO-OPERATIVE AUDIT – 18UCO6CT17

CO1	Gain knowledge on General and Cooperative audit	K,U
CO2	Acquire skills to apply in verification and valuation of assets and liabilities.	K,U,S
CO3	Perform duties and responsibilities of general and Cooperative auditor.	K,U,S
CO4	Expand knowledge on conducting audit programme in Cooperatives.	K,U,S
CO5	Identify the embezzlement of Errors and Frauds.	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S	S	M	M	S	S
CO2	S	M	M	M	S	S	M	S	S	S
CO3	M	M	S	S	S	M	M	M	S	M
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	M	S	S	S	S	S	M	S	M

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

MANAGEMENT ACCOUNTING – 18UCO6CT18

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

K – Knowledge U- Understanding S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	M	S	M	S	S	S
CO2	S	M	M	L	M	S	M	M	M	M
CO3	S	M	L	M	M	S	M	S	M	S
CO4	M	S	M	S	M	M	S	M	M	M
CO5	M	S	M	S	M	M	M	M	S	M

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

ENTREPRENEURSHIP DEVELOPMENT 18UCO6ELT2

CO1	Gain knowledge on entrepreneurship development	K,U
CO2	Acquire the skills to apply various sources of finance	K,U,S
CO3	Describe the functions of institutional non-financial set-up to entrepreneurs.	K,U,S
CO4	Identify the various incentives and subsidies available from the Government and other institutions in India.	K,U,S
CO5	Enhance knowledge on the preparation of project proposal.	K,U,S

K – Knowledge

U- Understanding

S - Skill

Mapping with Programme Objectives and Programme Specific Outcome										
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	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	S	M	M	M	M	S	S	S	M	S
CO5	S	M	M	M	M	M	S	M	S	S

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

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

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com Cooperation

Subject Code : 18UCO1C01

Course Title : Core: 1

Semester I

Credits : 4

Hours / Week: 5

Year : First Year

THEORY OF COOPERATION

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

1. Krishnaswami O.R, Fundamentals of Cooperation, S.Chand & Co. 1985.
2. Bedi R.D, Theory History & Practice of Cooperation, Loyal Book Depot. Meerut. 1986.
3. Krishnaswami O.R and Dr.V.Kulandaiswamy, Cooperation – Concept and Theory Arudra Academy. 2000.
4. V.Saradha , Theory of C-operation, Himalaya Pub. House. 1999.
5. T.N Hajela, Co-operation Principles, Problems and Practice, Ane Books Pvt. Ltd. 2010.
6. Kulandaiswamy.V. and John Winfred - Cooperative Thoughts – Rainbow publications.
7. www.ica.coop

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO1C02
Course Title	: Core: 2	Semester	I
Credits	: 4	Hours / Week	: 5
Year	: First Year		

PRINCIPLES OF ACCOUNTANCY

Unit-I

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

Unit-II

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

Unit- III

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

Unit-IV

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

Unit-V

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

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

Books Recommended:

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

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com Co-operation

Subject Code : 18UCO1AL1

Course Title : Allied Paper: 1

Semester I

Credits : 5

Hours / Week: 6

Year : First Year

PRINCIPLES OF ECONOMICS

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

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

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO2C03
Course Title	: Core: 3	Semester	II
Credits	: 4	Hours / Week	: 5
Year	: First Year		

BUSINESS ORGANISATION

Unit-I

Business: Concept- Objectives - Characteristics - **Types** and Qualities of a good Businessman. Business Organization: Concept- Characteristics of an ideal form of Business organization.

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

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

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(AUTONOMOUS) COIMBATORE – 641 020
For candidate admitted from academic year 2018-2019 onwards
Under New Choice Based Credit System (CBCS)**

Programme	: B.Com Co-operation	Subject Code	: 18UCO2C04
Course Title	: Core: 4	Semester	II
Credits	: 4	Hours / Week	: 5
Year	: First Year		

FINANCIAL ACCOUNTING

Unit- I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

Consignment Accounts: Definition-Features-Important Terms – Accounting treatment of Consignment Transaction - Distinction between Sale and Consignment - Accounts of Non-Profit Organization – Receipts and Payment Accounts - Income and Expenditure Accounts. Balance sheet (Simple Problems)

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

Books Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO2AL2
Course Title	: Core: 2	Semester	II
Credits	: 5	Hours / Week	: 6
Year	: First Year		

INDIAN ECONOMY

Unit- I

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

Unit-II

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

Unit –III

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

Unit –IV

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

Unit –V

Trade and Services: Meaning, Importance-Composition of Foreign Trade- Home Trade – Foreign Trade: Concepts – Merits and Demerits – Balance of payment – Indian Government Policy towards Foreign Capital – Foreign Aid to India- IMF- World Trade Organisation (WTO) – Liberalisation, Privatisation & Globalisation (LPG) Impact of Globalisation on Indian

Economy. Services Sector: Banking – Insurance – Health, Tourism and Education – its Importance

Books Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO3C05
Course Title	: Core: 5	Semester	III
Credits	: 4	Hours / Week	: 5
Year	: Second Year		

COOPERATIVE FINANCIAL INSTITUTIONS IN INDIA

Unit-I

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

Unit-II

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

Unit-III

Agricultural Production Credit: Concepts - Constitution and Working – Management-Problems- Overdues - NPAs – Causes of 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 Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO3C06
Course Title	: Core: 6	Semester	III
Credits	: 4	Hours / Week	: 4
Year	: Second Year		

PRINCIPLES OF MANAGEMENT

Unit- I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit - V

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

Books Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO3C07
Course Title	: Core: 7	Semester	III
Credits	: 4	Hours / Week	: 4
Year	: Second Year		

THEORY AND PRACTICE OF BANKING

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO3C08
Course Title	: Core: 8	Semester	: III
Credits	: 4	Hours / Week	: 5
Year	: Second Year		

COMMERCIAL LAW

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

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

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 18UCO3CP1
Course Title	: Core: Practical	Semester	III
Credits	: 4	Hours / Week	: 4
Year	: Second Year		

COMPUTERISED ACCOUNTING

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 Recommended:

1. Dr.Namrata Agrawal, Tally 9, Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2009
2. Vishnu Priya Singh, Tally9, Computech Publications Ltd. New Delhi-110002. (3rd Edition), 2009
3. Kogent Solutions Inc, Tally 9, “In Simple Steps” Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2010.
4. Priya Singh Vishnu, “Learning Tally ERP-9” Computech Publications Ltd. New Delhi- 110002. (6th Revised Edition), 2013.
5. AK.Nadhani & KK Nadhani, Tally 9, BPH Publications, New Delhi. (2nd Edition), 2013

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO3AL3
Course Title	: Allied: 3	Semester	III
Credits	: 5	Hours / Week	: 6
Year	: Second Year		

OFFICE MANAGEMENT

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

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

Books Recommended:

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

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 18UCO3NM1
Course Title	: NME: 1	Semester	III
Credits	: 2	Hours / Week	: 2
Year	: Second Year		

BUSINESS MATHEMATICS

Unit-I

Mathematics of Finance: Basic concept – Simple interest - formulae and problem – Compound interest – formulae and problems – Effective rate and Normal rate of Interest – Depreciation.

Page No.: 43-65

Unit-II

Matrix: Definition of Matrix - Importance – Notation – order of a Matrix – types of matrices – matrix operations – I – Addition – Subtraction – Scalar Multiplication – multiplication – transpose – Properties. **Page No.:** 147-162

Unit-III

Linear Programming: Introduction to OR – Meaning and Scope of operations Research – Limitations of OR – Linear Programme - Formulation of LLP – Graphical Method. **Page No.:** 328-343

Books Recommended:

Tex Books: Business Mathematics & Statistics, P.Navintham, Jai Publishers, 2012.

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4C09
Course Title	: Core: 9	Semester	IV
Credits	: 4	Hours / Week	6
Year	: Second Year		

PRODUCTION, TRADE AND SERVICE COOPERATIVES

Unit-I

Dairy Co-operatives: Evolution of Dairy Cooperatives - Operation Flood - AMUL Pattern Structure of Dairy Co-operatives- Functions – Management of PMPCS–DCMPU- SCMPF- Role of NDDDB: 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.

Unit-IV

Industrial and Processing Co-operatives: Need-functions -Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies – Processing Cooperatives: Spinning Mills - Sugar Factories - Tea factories.

Unit-V

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

Books Recommended:

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

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(AUTONOMOUS) COIMBATORE – 641 020**

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4C10
Course Title	: Core: 10	Semester	IV
Credits	: 4	Hours / Week	: 6
Year	: Second Year		

PRINCIPLES OF MARKETING

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**.

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 Recommended:

1. Ramaswamy and Namakumari,(2013) “Marketing Management”, Macmillan India Limited, New Delhi.
2. RajanNair,N and Sangith R Nair (2014) Reprint “Marketing ”, Sultan Chand & Sons, New Delhi.
3. Pillai R.S.N and Bhagavathi ,(2015) Reprint “ Modern Marketing Principles and Practices” S.Chand Company, New Delhi.
4. Philp Kotler, (2015)“Marketing Management”, Pretice Hall of India Pvt Ltd.,NewDelhi.
5. Pillai R.S.N and Bhagavathi ,(2017) Reprint “ Marketing Management” , S.Chand Company, New Delhi.

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4C11
Course Title	: Core: 11	Semester	IV
Credits	: 4	Hours / Week	: 5
Year	: Second Year		

BUSINESS COMMUNICATION

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 Recommended:

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

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4EL1
Course Title	: Elective: 1	Semester	IV
Credits	: 4	Hours / Week	: 5
Year	: Second Year		

INCOME TAX LAW AND PRACTICE

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 Gains (simple problem).

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

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

Books Recommended:

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4AL4
Course Title	: Allied: 4	Semester	IV
Credits	: 5	Hours / Week	: 6
Year	: Second Year		

RESEARCH METHODS FOR BUSINESS ANALYSIS

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).

Books Reference:

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

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

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO4NM2
Course Title	: NME II	Semester	IV
Credits	: 2	Hours / Week	: 2
Year	: Second Year		

ENTREPRENEURSHIP DEVELOPMENT

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 ENTRPRENEURSHIP

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, 9th Edition 2014.

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(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2019-2020 onwards
Under New Choice Based Credit System (CBCS)**

Programme	: B.Sc., Mathematics	Subject Code: 18UMA3NM1
Course Title	: NME I- Financial and Management Accounting	Semester : IV
Credits	: 2	Hours / Week : 2
Year	: Second Year	

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

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

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

References:

8. Reddy T.S & Murthy, Financial Accounting , Margham Publication, Chennai. 2014
9. S.N.Maheswari, Management Accounting, kalyanai Publishers., 2014,
10. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers 2013.
11. Jain and Narang, Cost Accounting, Kalyani Publishers, 2009
12. J.C.Varshney, Financial Accounting , Wisdom Publication, Delhi, 2009.

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

Programme	: B.Com Co-operation	Subject Code	: 18UCO5C12
Course Title	: Core: 11	Semester	V
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

COOPERATIVE LEGISLATION

Unit-I : Cooperative Legislation: Need for legal frame work for cooperatives-History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991–Multiunit Cooperative Societies Act 2002- 97th Constitution Amendment.

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

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

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

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

Books Recommended:

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

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS) COIMBATORE – 641 020

For candidate admitted from academic year 2018-2019

onwards Under New Choice Based Credit

System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16 UCO5C13
Course Title	: Core: 12	Semester	: V
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

COST ACCOUNTING

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

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

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

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

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

Books Recommended:

1. Cost Accounting - S.P.Iyengar, Sulthan Chand & Co.
2. Cost Accounting - R.S.N. Pillai & Bagavathi, S.Chand & co.
3. Cost Accounting - Ramesh & Pattanshetty.
4. Cost Accounting - Jain & Narang,
5. Cost Accounting - M.C.Shukla & T.S Grewal, S.Chand
6. Cost accounting with Managerial emphasis - Hornsren
7. Principles & Practice of Cost Accounting - N.K.Prasad
8. Cost Accounting - Wheldon

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16UCO5C14
Course Title	: Core: 13	Semester	: V
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

FINANCIAL MANAGEMENT

Unit-I: Financial Management: Definition - Objectives - Functions - Role of Financial Manager - Indian Financial System.

Unit-II : Sources of Finance: Sources of Finance: Types of Lending Institutions - 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-IRR (Simple Problem).

Unit-III : Financial Leverage: EBIT - EPS Analysis - Operating Leverage - Financial Composite Leverage - Business and Operating Risk - 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 Recommended:

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

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16UCO5C15
Course Title	: Core: 18	Semester	: VI
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

HUMAN RESOURCE MANAGEMENT

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 Recommended:

1. Personnel Management and Industrial Relation -Memoria. C.B (6th Edition,1988)
2. Human Resource Management - VSP. Rao
3. Human Resource management - Prasad L.M. (2nd Edition, 2009)

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16UCO5IN1
Course Title	: Core: Practical	Semester	: IV
Credits	: 3	Hours / Week	: 5
Year	: Second Year		

TRAINING IN COOPERATIVE INSTITUTIONS

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

Objectives:

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

A. METHODS FOR FIRST PHASE OF TRAINING:

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

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

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

I. Agricultural Credit

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

II. Long Term Credit Institutions

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

III. Non-Agricultural Credit

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

IV. Agricultural Non-Credit

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

7. Primary Cooperative Consumer Stores and Wholesale Stores: General working-benefits to Wholesale Stores, Supermarkets, etc.

V. Other Type of Societies

Working benefits to Public and Co-operative Institutions

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

VI. Department Set-up

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

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

C. PROCEDURE

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

D. ASSESSMENT

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

E. CRITERIA FOR ASSESSING RECORDS

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

F. CRITERIA FOR VIVA - VOCE

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

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com Co-operation **Subject Code** : 16UCO5EL1
Course Title : Elective- Practical **Semester** V
Credits : 4 **Hours / Week** : 5
Year : Third Year

COMPUTER APPLICATIONS AND MIS

MS – WORD

1. Preparation of Bio-Data
2. Letters to various sectors (Banking, Insurance and etc.)
3. Preparation of Agenda, Minutes, Circular letters
4. Mail Merge
5. Designing a News paper

MS-EXEL

1. Preparation of payrolls
2. Preparation of Invoice
3. Preparation of Stock details
4. Business Analysis using various charts
5. Use of financial functions

MS-ACCESS

1. Store data in a table
2. Retrieve data from a table
3. Sorting, searching a table
4. Viewing data using forms
5. Using SQL commands
6. Preparation of Business reports

MS-POWER POINT

1. Preparation of the advertisement
2. Introducing the product in the market
3. Business preparation with animation and transition effects
4. Display Board
5. Audio and Video Presentation

INTERNET

1. E-mail Creation
2. Ordering a Product Through Online

Books Recommended:

1. R. Saravanakumar, R. Parameswaran, T. Jayalakshmi, “A text book of Information Technology”, S.Chand& Company Ltd., 2003.
2. R.K. Taxali, “PC software for Windows 98 Made Simple”, Tata McGraw Hill, 2001.
3. Alexis Leon, Mathews Leon, “Introduction to Computers”, Leon TechWorld.

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(AUTONOMOUS) COIMBATORE – 641 020

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme : B.Com Co-operation Subject Code : 16UCO6C16
Course Title : Core: 15 Semester : VI
Credits : 4 Hours / Week : 5
Year : Third Year

COOPERATIVE MANAGEMENT AND ADMINISTRATION

Unit-I :

Management: Concept and Features- Functions of Management: Objectives of **Cooperative Management-** Applications of Principles of Management and Principles of Cooperation.

Unit-II :

Democratic Control: Democratic Structure – General Body: Functions - Authority – The Board and the Chief Executive –Leadership: Concepts - Types of Leaderships -Co-operative Leadership -Development of Professional Management in Co-operatives.

Unit-III

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

Unit-IV

Evaluation of Performance of Co-operatives: Key Results Areas- Performance Evaluation – Criteria for Measuring the Operational Efficiency 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 –Functions of Registrar – Cooperative Audit: Departmental Set-up of Cooperative Audit.

Books Recommended:

1. Management in Co-operative Societies - T.E. Stephenson:
2. Text Book of Co-operative Management,2002 - Dr.V.Kulandaiswamy,
3. Seminar report on Applied co-operative Management
4. Co-operative Management: Principles, Powers and Problems - R.D.Agarwal
5. Treaties on Co-operative Management - S.Nakkiran
6. Functional Co-operative Management - A.K.Shah
7. Co-operative Departmental Manual, Government of Tamil Nadu
8. Management & Cooperative, 1991 -Rudra Saibaba,Print well, Jaipur
9. Cooperative management and Development -Text and cases Raisahmed,

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16UCO6C17
Course Title	: Core: 16	Semester	: VI
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

GENERAL AND CO-OPERATIVE AUDIT

Unit-I : Audit: Commercial & Co-operative Audit-Origin-Definition-Objectives- Advantages- Nature and Scope of Audit - Difference between Commercial and C-operative Audit- Rights, Duties and Responsibilities of Commercial Auditor- Audit Programme- Vouching of Cash and Trade Transitions-Routine Checking- Importance of Routine Checking.

Unit-II : Verification and valuation of Assets and Liabilities: meaning of verification-mode of valuation various assets and liabilities-Depreciation-Definition – Objectives- Methods- Auditors duty. Reserve: Meaning-Definition-Variou Reserves- Audit of Final Accounts: Profits and Loss Account-Balance Sheet-Relationship between them.

Unit-III : Cooperative Audit : Meaning – features –types- Rights, Duties and Responsibilities of Co-operative Auditor: Auditor's Responsibility- Distinguish Features of Audit from Inspection and Supervision, Commencement of Co-operative audit: Audit Programme, Mechanical and Administrative Audit.

Unit-IV : Audit Programme for Selected Co-operatives: Co-operative Credit Institutions (PACS, DCCB and Non-Credit Co-operatives (Marketing Cooperatives, Consumers Co-operatives, Dairy Co-operatives and Industrial Co-operatives) - Audit Classifications- Preparation of Final Audit Memorandum and its Enclosures- Schedule of Audit defects.

Unit-V : Embezzlement and Fraud: Various Methods- Methods of their detection- safeguard to empty in internal checking and internal audit- Recent Trends in Audit-International Standard of Audit (ISA)

Books Recommended:

1. Government of Tamil Nadu, 2012. - Dept. of Cooperation, Cooperative Audit Manual.
2. Cooperative Audit - Krishnaswami O.R,
3. Principles & Practice of Auditing, 2004 - Tandon, S. Chand & Company
4. Principles & Practice of Auditing, 2013. - Dinker Pagare, S. Chand & Co.
5. Auditing, Principles & Practices, 2011 - Ravinder & Sharma,

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For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 16UCO6C18
Course Title	: Core: 17	Semester	: VI
Credits	: 4	Hours / Week	: 5
Year	: Third Year		

MANAGEMENT ACCOUNTING

Unit-I : Management Accounting – Meaning ,Nature and scope –Needs - Objectives –Functions – importance – Limitations –Distinction between Financial Accounting and Management Accounting-Tools and Techniques of management Accounting .

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

Unit-III : Working Capital – Meaning and 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 of Marginal Cost – features- Advantages of Marginal Costing – Limitations- Cost Volume Profit Analysis- Application of Marginal Costing (Simple Problems)

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

Books Recommended:

1. Management Accounting - Sharma & Gupta, Kalyani Publishers.
2. Management Accounting - Dr.R.Ramachandran & Dr.R.Srinivasan, 12th Edition, 2002, Sri ram Publishers.
3. Management Accounting - Khan, Tata McGraw Hill
4. Management Accounting - N.P. Srinivasan
5. Management Accounting - R.N.S.Pillai & Bagavathi, S.Chand.
6. Management Accounting - S.N.Maheswari,2009.

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS) COIMBATORE – 641 020

For candidate admitted from academic year 2016-2017 onwards

Under New Choice Based Credit System (CBCS)

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

ENTREPRENEURSHIP DEVELOPMENT

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

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

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

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

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

Books Recommended:

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

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(AUTONOMOUS) COIMBATORE – 641 020

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 18UCO5CINT
Course Title	: Core: Practical	Semester	V
Credits	: 3	Hours / Week	: 5
Year	: Third Year		

INTERNSHIP IN COOPERATIVE INSTITUTIONS

A) Methods of Internship Training:

After the completion of study visits (under Practical Training I) students are to be assigned with Internship programme for a period of Two Weeks in the selected Co-operatives: One week in Credit and another in Non-Credit Institution. For the purpose of internship, students will be divided into batches of two or three each. The Staff-in-charge will test check their work by making surprise visits.

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

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

C) Maintenance of Record

a)+Students should write a project study report and this report is to be submitted within 10 days after the completion of the Internship programme. In the interest of the students, a common seminar may

be organised so that students will share the practical knowledge gained by them from the respective institutions.

D) Assessment

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

E) Criteria for Assessing Records

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

D) Criteria for Viva Voce Test

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

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS) COIMBATORE – 641 020

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 18UCO6CPR
Course Title	: Core: Project	Semester	: VI
Credits	: 5	Hours / Week	: 5
Year	: Third Year		

PROJECT AND VIVA-VOCE

Project Report - Group Study

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

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