

University of Madras

Cheapauk, Chennai 600 020

(Est. 1857, State University NAAC 'A' Grade CGPA 3.32, NIRF 2019 Rank:20)

Under Graduate Programme in Cooperation

Syllabus for

B.Com Cooperation

(With effect from the Academic Year 2020-2021)

Learning Outcome Based Curriculum Framework

UNIVERSITY OF MADRAS
B.COM COOPERATION

SYLLABUS
(2020-2021)

SEMESTER-I						
PART	SUBJECT NAME	Hrs/ Week	Credit	Max. Marks		Total
				CIA	EXT.	
I	Tamil-I/ Other Languages-I	6	3	25	75	100
II	English-I	4	3	25	75	100
III	Core I: Theory of Cooperation	5	4	25	75	100
III	Core II: Business Organization	5	4	25	75	100
III	Allied I : Managerial Economics	6	5	25	75	100
IV	Basic Tamil/Advanced Tamil/ Non Major Elective -I	2	2	25	75	100
IV	Soft Skill I	2	2	50	50	100
	Total	30	23			

SEMESTER-II						
PART	SUBJECT NAME	Hrs/ Week	Credit	CIA	Ext.	Total
	Tamil-II / Other Languages-II	6	3	25	75	100
I	English-II	4	3	25	75	100
II	Core: III Cooperative Development in India and Abroad	5	4	25	75	100
III	Core IV: Principles of Management	5	4	25	75	100
III	Allied II: Indian Economy	6	5	25	75	100
III	Basic Tamil/Advanced Tamil/ Non Major Elective -II	2	2	25	75	100
IV	Soft skill II	2	2	50	50	100
	Total	30	23			

SEMESTER-III						
PART	Subject	Hrs/ Week	Credit	CIA	Ext.	Total
I	Tamil-III / Other Languages-III	6	3	25	75	100
II	English-III	4	3	25	75	100
III	Core V: Banking Theory, Law and Practice	6	4	25	75	100
III	Core VI: Cooperative Book Keeping System	5	4	25	75	100
III	Allied III: Business Statistics	5	5	25	75	100
IV	Soft skill III	2	2	50	50	100

IV	Environmental Studies	2	2	50	50	100
		SEMESTER-IV				
		Total	30	23		
PART	Subject	Hrs/Week	Credit	CIA	Ext.	Total
I	Tamil-IV / Other Languages-IV	6	3	25	75	100
II	English-IV	4	3	25	75	100
III	Core VII: Co-operative Finance and Banking	6	4	25	75	100
III	Core VIII: Cost and Management Accounting	5	4	25	75	100
III	Allied IV: Practical :Computer Applications in Business	5	5	40	60	100
IV	Environmental Studies	2	2	25	75	100
IV	Soft skill IV	2	2	50	50	100
		Total	30	23		

SEMESTER-V						
PART	Subject	Hrs/week	Credit	CIA	Ext.	Total
III	Core IX: Production, Trading and Service Co-operatives	6	4	25	75	100
III	Core X: Co-operative Laws and Allied Laws	6	4	25	75	100
III	Core XI: General and Co-operative Audit	5	4	25	75	100
III	Core-XII Practical :Cooperative Training	6	5	40	60	100
III	Elective –I	5	5	25	75	100
IV	Value Education	2	2	25	75	100
		Total	30	24		

SEMESTER-VI						
	Subject	Hrs/week	Credit	CIA	Ext.	Total
III	Core XIII: Co-operative Management and Administration	6	4	25	75	100
III	Core XIV: Business Development Plan for Co-operatives	6	4	25	75	100
III	Core XV: Entrepreneurship Development	6	5	25	75	100
III	Core XVI Internship in Co-operatives	5	5	40	60	100
III	Elective –II	6	5	25	75	100
IV	Extension Activities	1	1	25	75	100
		Total	30	24		
		Total Hours & Credits (Core & Allied)	180	140		

Non Major Elective I – I semester
A. Trends in Cooperation B. Fundamentals of Insurance
Non Major Elective II – II semester
A. Industrial Cooperatives B. Office Management
Elective I
A. Principles of Marketing B. Export Management and Documentation C. Income Tax Law and Practice
Elective II
A. Computerized Accounting for Cooperatives- PRACTICAL B. Business Communication C. Indirect Taxation

1)Theory : Internal : 25Marks, External : 75 Marks 2) Practical: Internal : 40 Marks ,External : 60 Marks

BCO-DSC01

SEMESTER-I
CORE -1 THEORY OF COOPERATION

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVES:

To enable the students to understand the basic concepts and Principles of Cooperation, the contributions of various Cooperators in the field of Cooperation and distinction between Cooperation and other forms of business organisations and Economic system.

LEARNING OUTCOMES:

On successful completion of the course the students should have to,

- ❖ Explain the basic concepts and Principles of Cooperation
- ❖ Know the contributions of various Cooperators.
- ❖ Distinguish Cooperation from other forms of Economic Organisations and Economic Systems.
- ❖ Recognize the need and importance of Cooperative Extension, Education and Training

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

UNIT II :Cooperative Thoughts : Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only.

UNIT III: Cooperation and Other Forms of Economic Organisations: Sole Trader, partnership Firm, Joint stock Company , Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.

UNIT IV: Cooperative and Other Forms of Economic System: Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics.

UNIT V : Strategies for Cooperative Development: Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels – ICA.

REFERENCES:

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

- 8) K.A Abdul Kuddus & Dr. A.K. Zakir Hussain, "Theory Law and Practice of Cooperative Banking" Limra Publications.

E-RESOURCES: agricoop.nic.in, www.ica.coop, www.ica-roap.coop, www.ncui.coop, www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in, www.ncdc.org, www.indiancooperative.com, etc.

BCO-DSC02

CORE-II BUSINESS ORGANISATION

Instr.Hrs.:5

Credits : 4

LEARNING OBJECTIVES:

To enable the students to gain knowledge on the functioning of different types of business organisations, acquire basic skills on organizing and managing different forms of business enterprises.

LEARNING OUTCOMES:

On Successful completion of the course the students would be able to:

- ❖ Acquire the basic of business, features and essentials of successful business
- ❖ Acquire the skills of various forms of business organisation
- ❖ Apply the procedural aspects of setting up of new business
- ❖ Raise capital for business and prepare financial budget
- ❖ Apply the concept of distribution channel for marketing the products in Domestic and Foreign Trade.

UNIT I : Business: Definition, Objectives, Salient features, scope of business, essentials of a Successful Business

UNITII : Forms of Business Organization: Sole proprietorship – Partnership – Joint Stock company – Public Utility undertakings – Cooperative organizations –Business Combinations: Causes, Types, Merits and Demerits

UNIT III: Setting up a Business: Procedural aspects in setting up of new Business – Factors involved in Locating the Business – Size of the business: Small Size, Large Size, Optimum Size

UNIT IV: Financing of a Business: Need for finance, sources of finance, method of raising funds

UNIT V: Trade and its Divisions: Wholesale Trade – Retail Trade – Types of Retail Units – Hire and Instalment Purchase – International Trade: Need, Merits, Demerits – Procedural aspects of Import and Export Trade.

REFERENCES:

1. Basu (2013), *Business Organisation and Management*, Jain Book Agency, New Delhi.
2. Gupta,C, B (2014), *Business Organisation and Management*, Jain Book Agency, New Delhi.
3. Peter F. Drucker (1991) *Management: Tasks, Responsibilities and Practices*, Allied Publishers, New Delhi
4. Sharma N.K (2006), *Business Organisation and Environment Management*, Mangal and Mangal, New Delhi
5. Sherlekar S.A (1992) *Modern Business Organisation and Management*, Himalaya Publishign House, New Delhi

6. Tulcian, P.C (2009), *Business Organisation and Management*, Jain Book Agency, New Delhi.

BCO-DSA01

ALLIED –I MANAGERIAL ECONOMICS

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to,

- ❖ Narrate the basic economic concepts and its role on managerial decision-making process.
- ❖ Elucidate the consumer behaviour in different economic circumstances.
- ❖ Summarise the various concepts on production process and optimum utilization of resources.
- ❖ Enumerate the significance of cost analysis and its relation on output.
- ❖ Formulate apt pricing strategy and thereby achieving maximum profit.

LEARNING OUTCOMES:

On successful completion of this course the students should have to,

- ❖ Formulate and utilize the appropriate economic concepts in business organization.
- ❖ Analyse the scientific way of consumer's perception and thereby make successful decision.
- ❖ Find out best input-output model for business activities.
- ❖ Impart effective cost management and examine optimum output level.
- ❖ Elucidate the determinants of pricing policies and profit management.

UNIT I: Economics: Definition, Important Concepts- Managerial Economics: Nature and Scope - Relationship among Micro, Macro and Managerial Economics –Objectives of the Firm.

UNITII: Demand Analysis – Theory of Consumer Behaviour - Diminishing Marginal Utility Analysis- Indifference Curve Analysis – Demand: Meaning – Law of demand – Types, Determinants– Elasticity of Demand – Price, Income, Cross and Advertising – Demand Forecasting.

UNIT III: Production: Meaning, Factors- Production Function –Concept Law of Variable Proportion – Law of Return to Scale – Economies of Scale.

UNIT IV : Cost Analysis – Different cost concepts – Cost Output Relationship – Short Run and Long Run – Revenue Curves of firm – Break Even Analysis (BEA).

UNIT V: Pricing Methods and Strategies – Objectives – General consideration – Methods– Pricing of New Product – Profit: Definition- Profit Management – Profit Planning and Forecasting.

REFERENCES:

1. Paul A. Samuelson, "*Managerial Economics*" McGraw-Hill Kogakusha, Ltd., New Delhi.
2. Varsheny & Maheshwari, "*Managerial Economics*" Sultan Chand & Sons, New Delhi.
3. Michael R. Baye & Jeffrey T. Prince, *Managerial Economics & Business Strategy* – McGraw-Hill, New Delhi
4. P.L Mehta "*Managerial Economics*" Sultan Chand & Sons, New Delhi
- 5.

NON-MAJOR ELECTIVE –I. A TRENDS IN COOPERATION

LEARNING OBJECTIVES:

To enable the students to understand the current trends in the Cooperative sector and Government Policies towards cooperatives and the functioning of cooperatives in India.

LEARNING OUTCOME:

On completion of the course the student would be able to

- ❖ Summarize the new economic policy and its impact on Cooperatives
- ❖ Gain knowledge on the performance of Cooperatives in different sectors
- ❖ Describe the challenges faced by the present Cooperatives and gain knowledge on the new generation Cooperatives
- ❖ Expose to the structure and functions of the Cooperatives in finance and banking, production and processing, trading and services
- ❖ Describe the structure and role of the departments of Cooperation and Cooperative Audit in the State.
- ❖ Understand the cooperative governance and Government policy on Cooperatives

UNIT I :Cooperation in the Globalised Era: New Economic Policies- Performance of Cooperatives in the Primary, Secondary and Tertiary sectors- Challenges and opportunities for Cooperatives- New Generation Cooperatives

UNIT-II : Cooperative Finance & Banking: Data & information on the structure functions and performance of the cooperative Finance and Banking Institutions on Short-term Cooperative Credit Structure: PACS, DCCBs & SCBs- Long-term Cooperative Credit Structure: PCARDBs & SCARDBS- UCBs- Industrial and Housing Cooperatives- - Employees Credit Cooperatives.

UNIT-III: Cooperatives Production & Processing: Data & information on the structure functions and performance of the Cooperative Production and Processing Cooperatives: Dairy Cooperatives- Weavers & Handloom Cooperatives- Cooperative Sugar Mills- Cooperatives Spinning Mills - Fisheries Cooperatives- IFFCO.

UNIT-IV: Cooperative Trading & Services: Data & information on the structure, functions and performance of Consumer Cooperatives- Agricultural Marketing Cooperatives- Cooperative Hospitals- Educational Cooperatives - Labour Cooperatives- Cooperative Printing Press.

UNIT-V : Cooperative Governance: Data & information on the structure, functions of the State: Department of Cooperation and Cooperative Audit.

REFERENCES:

- 1) Hajela T.N., (2000), *Principles, Problems and Practice of Cooperation*, Konark Publishers, New Delhi.
- 2) Mathur, B.S., (1989), *Cooperation in India*, SBPD Publications, Agra.
- 3) Ravichandran, K and S.Nakkiran, (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

- 4) Journals: *Cooperative Perspective, The Cooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KRIBHCO New Letter, CAB Calling*, etc.

E-RESOURCES: agricoop.nic.in, www.ica.coop, www.ica-roap.coop, www.ncui.coop, www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in, www.ncdc.org, www.indiancooperative.com, etc.

BCO-NME1B

NON-MAJOR ELECTIVE -I .B FUNDAMENTALS OF INSURANCE

LEARNING OBJECTIVES:

To enable the students to understand the fundamentals of insurance, Learn how to attain the agency license and Learn the organization functions, structures & promotional strategies.

LEARNING OUTCOMES:

On successful completion of this course the students would be able to,

- ❖ Acquire the basics of insurance and types of insurance.
- ❖ Acquire the skills of Agency Law and its Compensation.
- ❖ Apply the procedural aspects of agency license and identify the code of conduct
- ❖ Apply the procedure for settlement of Policy claims
- ❖ Recognize the organization function, structures & promotional strategies.

UNIT I Introduction to Insurance: Purpose and need of insurance, insurance as a social security tool insurance and economic development, Fundamentals/Principles of insurance, various kinds of insurance: life, marine, fire, medical, and general insurance, features, insurable interest.

UNIT II Fundamentals of Agency Law: Definition of an agent; Agent's Regulation; Insurance Intermediates, Agents compensation.

UNIT III Insurance Agents: Procedure, Pre – requisite for obtaining a License, Duration of license, Cancellation of License: Revocation or Suspension / Termination of Agency; Right Appointment; Code of Conduct; Unfair Practices.

UNIT IV Function of an Agent: Proposal Form and other Forms for Agent of Cover, Financial and Medical Underwriting; Material Information; Nomination and Assignment; Procedure for Settlement of Policy Claims.

UNIT V Company profile: Organizational of the Company; Structure – Market Share; Product Pricing – Actuarial Aspects, Distribution Channels – Promotion Strategies - J.R.A and its Functions.

REFERENCES:

1. Mishra M.N *Insurance Principles and Practice*, S. Chand and co. New Delhi 2002.
2. GOI, *Insurance Regulatory Development Act* 1999.
3. GOI, *Life Insurance Corporate Act* 1956.
4. Vinayakam. N. Kandhaswamy and Vasudevan SG, *Insurance Principles and Practice* S.Chand and Co., New Delhi, 2002.
5. Mishra M.N *Life Insurance Corporate of India*, Vol I, II & III Raj Books, Jaipur, 2000.

SEMESTER- II

CORE-III COOPERATIVE DEVELOPMENT IN INDIA AND ABROAD

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVES:

To portray the development of cooperatives during pre and post-independence in India and to know the development of cooperative movement in Abroad

LEARNING OUTCOMES:

On successful completion of this course the students would be able to,

- ❖ Gain knowledge about evaluation and committees on Cooperation during pre-independence era.
- ❖ Demonstrate an understanding of the overall development of Cooperatives under Five year plans.
- ❖ Visualize the recent developments in the Cooperative Sector.
- ❖ Depict about functions of various types of Cooperative movement in abroad.

UNIT I Cooperative Development in India: Pre-independence Era: Evolution, Nicholson Report, Features of Cooperative Societies Act 1904 and 1912 – MacLagan Committee (1914) - Royal Commission on Agriculture (1927) – Cooperative Planning Committee (1945).

UNITII Cooperative Development under Five Year Plans: Major findings and recommendations of AIRCSC 1954, AIRCRC 1969, Metha Committee, CRAFTCARD 1979, Agricultural Credit Review Committee 1989 – Integrated Cooperative Development Project (ICDP) – Development Action Plan (DAP).

UNITIII Recent Developments in the Cooperative Sector: Recent Committees and Commissions: Kapoor Committee, K. Madhava Rao Committee on Urban Banks, Vaidhyathan committee Recommendations (Task Force STCCS). Report of the High Powered Committee on Cooperatives 2009, Constitution (Amendment) Act 2011.

UNITIV Cooperatives in Abroad: Cooperative Development in Germany: History of Credit Cooperatives in Germany – Raiffeisen Societies – Schulze Banks – Functions – Features Comparison. Cooperative Development in Italy: Evolution of Cooperative Movement - Wollemburg Societies – Luzzatti Banks – Features – Functions – Comparison- Industrial Cooperatives in Japan.

UNIT V Cooperative Development in England: Origin and development of Consumer Cooperatives in England – Retail Stores – Cooperative Wholesale Stores (CWS & SCWS)- Functions – Features. **Cooperative Development in Denmark:** Evolution of Cooperative Movement -Origin and Development of Dairy Cooperatives, Constitution and Working – Features-- Marketing Cooperatives in America, Sustainable Development and Cooperative Monitor.

REFERENCES:

1. Bedi R.D. *Theory, History and Practices of Cooperation*, R.Lall Book Depot, Meerut, 1998.
2. Hajela T.N., *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 1999.
3. Mathur. B.S. *Cooperation in India*, Sahitya Bhavan Publishers,

E-RESOURCES: agricoop.nic.in, www.ica.coop, www.ica-roap.coop, www.ncui.coop,
www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in,
www.ncdc.org, www.indiancooperative.com, etc.

BCO-DSC04

CORE-IV PRINCIPLES OF MANAGEMENT

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVES:

To enable the students to gain fundamental knowledge on the principles and skills in practicing the functions of management

LEARNING OUTCOMES:

Upon completion of the course the students would be able to:

- ❖ Describe the concepts, evolution aspects, functions and different schools of Management
- ❖ Describe the importance, types, components and steps involved in planning
- ❖ Practice the process and principles of organising in an Organisation
- ❖ Practice staffing and directing functions of management
- ❖ Apply modern tools and techniques of control in organisational settings

UNIT I: Management: Definition, Nature and Scope- Principles- Functions, Evolution of Management Thought-Different Schools.

UNIT II: Planning: Concept, Objectives- Importance- Types- Steps in Planning- Guidelines for Effective Planning- Decision Making- Concept, features, importance and Steps.

UNIT III: Organising: Concepts, Objectives- Nature and Importance- Process- Principles of Organisation- Organisational Structure- Span of Control- Departmentation- Delegation of Authority and Responsibility- Centralisation and Decentralisation of Authority- Advantages and Disadvantages- Line and Staff Organisation.

UNIT IV: Staffing and Directing: Staffing-Meaning, Principles- Principles of Effective Communication, Motivation Theories: Maslow's Need Hierarchy; Herzberg's two factor theory; X, Y and Z Theory- Leadership Styles- Coordination- Meaning, Types, Needs and Techniques.

UNIT V: Coordination: Nature, Need, Principles, Types and essentials of effective Coordination. **Controlling:** Nature and process of Control- Essentials of Good Control- Tools and Technique of Control.

REFERENCES:

1. Bhattacharyya, (2014), *Principles of Management; Text and Cases*, Pearson Education, New Delhi.
2. Drucker Peter F., (1992), *Management Challenges for 21st Century*, Butterworth Heinemann, Oxford.

3. Kumar, Pardeep and Amanjot Sachdeva., (2012), *Fundamentals of Management*, S.Chand Publishing, New Delhi
4. Pillai, R.S. and S.Kala, (2013), *Principles and Practice of Management*, S.Chand Publishing, New Delhi.
5. Prasad, L.M., (2014), *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
6. Ravichandran, K and S.Nakkiran, (2009), *Principles of Management*, Abijit Publications, Delhi.
7. Robbins, (2013), *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education, New Delhi.
8. Tripathi, P.C. and P.N.Reddy, (2012), *Principles of Management*, McGraw Hill Education, New Delhi.

BGE-CSA02

ALLIED –II INDIAN ECONOMY

Inst.Hrs : 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to,

- ❖ Examine the basic problems and policies in Indian Economy.
- ❖ Realise the role and significance of Primary & Secondary Sectors.
- ❖ Apply the Macro-Economic concepts in Indian Economy scenario.
- ❖ Evaluate the role and importance of Macro-Economic tools such as Monetary and Fiscal policies and its consequences on Indian Economy.

LEARNING OUTCOMES:

On successful completion of the course the students would be able to:

- ❖ Suggest suitable remedial measures for economic problems faced by India.
- ❖ Inculcate the optimistic approach on real-output sectors of agriculture and industry.
- ❖ Impart the noteworthy concept of National Income and way to improve it.
- ❖ Communicate with sound economic knowledge on effective Monetary and Fiscal policies.

UNIT I: Growth and Development: Economic Growth- Economic Development: Concept, Features, Indicators - India as a Developing Economy – India as a Mixed Economy.

UNIT II: Agriculture: Contribution to Economic Development -Green Revolution – Irrigation: Minor, Medium, Major irrigation works- **Industry** – Role of industries in Economic Development – Large and Small Scale Industries – Core industries in Indian economy.

UNIT-III: National Income: – Basic Concepts–Methods of computing National Income, Significance and Problems– India’s position in the World in terms of National Income.

UNIT IV: Monetary Policy: Definition, Objectives, Tools – Quantitative & Qualitative – Money Demand & Money Supply –Role of RBI – Monetary Policy and India’s Economic

Development.

UNIT V: Fiscal Policy: Definition, Objectives – Tools –Growth of Public Revenue & Expenditure –Union and States- Finance Commission – Recommendations of recent Finance Commission.

REFERENCES:

1. Gaurav Datt and Ashwani Mahajan: *Indian Economy*, S.Chand, New Delhi, 2014.
2. Puri V.K and Misra S.K: *Indian Economy*, Himalaya, Mumbai, 2014.
3. Agarwal A.N: *Indian Economy*, Vikas Publishing, New Delhi, 2012.
4. Datt & Sundharam, *Indian Economy* S. Chand & Company Pvt. Ltd. New Delhi.
5. Paul A. Samuelson, *"Economics"* McGraw-Hill Kogakusha, Ltd., New Delhi.
6. S. Sankaran, "Indian Economy" Margham Publications, Chennai.

BCO-NME2A

NON MAJOR ELECTIVE – II. A INDUSTRIAL COOPERATIVES

LEARNING OBJECTIVES:

To enable the students to gain fundamental knowledge on the evolution of Industrial Cooperatives and its functions.

LEARNING OBJECTIVES:

On successful completion of the course the students would be able to:

- ❖ Understand the basic concepts and Principles and Practices of Cooperation
- ❖ Identify the functions of Industrial Cooperatives
- ❖ Visualize the concept of Processing Cooperatives

UNIT I: Cooperation: Concept – Features – Benefits of Cooperation - Cooperative Principles: Meaning – Evolution of Cooperative Principles – ICA Cooperative Identify Statement 1995: Definition, Values and Principles.

UNIT II: Cooperation and other Forms of Economic Organizations: Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Self-Help Groups and Cooperatives.

UNIT III: Industrial Cooperatives: Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies.

UNIT IV: Processing Cooperatives: Need and Importance of Spinning Mills – Sugar Factories - Tea factory – Constitution and Management of Processing Cooperatives.

UNIT V: Cooperative Administration for Industrial Cooperatives: Departmental set-up – functional Registrars and their powers – Operational Efficiency of Industrial

Cooperatives.

REFERENCES:

- 1) Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICOM, Pune.
- 2) Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An Indepth Analysis, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) Theory of Cooperation, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) Principles of Cooperation, ICA- ROAP, New Delhi.
- 9) Rayudu C.S (1992), Industrial Cooperatives, Northern Book Centre, New Delhi.

BCO-NME2B

NON-MAJOR ELECTIVE –II B OFFICE MANAGEMENT

LEARNING OBJECTIVES:

To enable the students to gain knowledge about structure and functioning of an office, Filing system, Records Management, Office Layout and Forms Control.

LEARNING OUTCOMES:

On completion of the course the students would be able to:

- ❖ Plan and Practice the functions of office and office manager
- ❖ Devise and practice the record management system
- ❖ Analyse the cost control methods and prepare office budget
- ❖ Acquire the skill of effect form control and control over the office stationeries and supplies
- ❖ Practice the office layout principles and maintain office environment

UNIT I : Office Management: Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager - Role of Manager in Office, Planning and Scheduling of Office Work.

UNIT II : Record Management: Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

UNIT III: Office Maintenance Management: Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M),Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control – office budget-Store Management, Housekeeping and Waste Management.

UNIT IV: Forms Control and Stationery: Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationary and Supplies, Types of Stationary and Continuous Stationary Purchases.

UNIT V : Office Accommodation and Layouts: Location of Office, steps in office layout,

REFERENCES:

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R, (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S.N and Bhagavathi, (2014) *Office Management*, S. Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. http://books.google.co.in/books/about/Principles_of_Office_Management.

BCO-DSC05

SEMESTER- III

CORE-V BANKING THEORY LAW AND PRACTICE

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To enable the student to understand the theory and practices of Banking Institutions in India.

LEARNING OUTCOMES:

On completion of the course the students would be able to:

- ❖ Describe the origin of banking companies and types of customers, banker & customer relationships and functions of RBI
- ❖ Handle the financial instruments such as Cheque, DD, Money order and credit & debit cards
- ❖ Practice net banking and mobile banking
- ❖ Calculate different types of interest charged for deposits
- ❖ Describe the duties of paying banker and collecting banker
- ❖ Distinguish secured and unsecured advances
- ❖ Analyse the causes and consequences of NPA

UNIT I : Evolution of Banking: Origin and Development of Banking- Types of banks and its Functions - Types of Customer - Banker Customer Relationship- RBI and its Functions.

UNIT II : Financial Instruments: Definition – Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Other Instruments: Demand Draft, Letters of Credit Banker's Cheque, Money Order, Pay Order, Travellers Cheque, Interest Warrants, and Money Order. Crossing: Meaning and kinds, Endorsement: Meaning and kinds – Credit and Debit Cards.

UNIT III: Bank Lending: Principles of Sound Lending, forms of Loan, Secured and Unsecured Loans – Advances against various Securities, Modes of Creating charges-Lien, Pledge, Hypothecation, and Mortgage, NPA concept, classification and provisions.

UNIT IV: Funds Management: Borrowings and Lending Rates- Floating and Fixed Rates – Types of Deposits, Paying Banker and Collecting Banker- Duties and Responsibilities and Statutory Protection to them.

UNIT V : E: Banking and ECS: Delivery Channels- ATM cum Debit Card, Credit Card, Smart Cards, Bio-metric Card, Net Banking, Mobile Banking, IMPS, CBS, RTGS, NEFT, Virtual Currency, Digital Cash, E. Cheque, MICR, Cheque Truncation, ECS-Clearing and Settlement Systems.

REFERNCES:

1. Gordon and Natarajan (2016), *Banking Theory Law and Practice*, Himalaya Publishing House, New Delhi.
2. Kandasamy K.P, Natarajan.S, and Parameswaran (2013), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
3. Sukhvinder Mishra (2012), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
4. Sundaram S.M (2008), *Banking Theory Law and Practice*, Sree Meenakshi Publication, Karaikudi.
5. Srivastava.P.K (2016), *Banking Theory and Practice*, HPH, New Delhi
6. www.kalyan-cityblogspot.in
7. www.rbi.org

BCO-DSC06

CORE –VI COOPERATIVE BOOK KEEPING SYSTEM

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVES:

To enable the students to understand the system of traditional accounting and computerized accounting followed in cooperatives.

LEARNING OUTCOMES:

On successful completion of this course, the students are able to know the exclusive features of the Cooperative accounting and current trends.

UNIT I : Evolution of Cooperative Account keeping – Fundamentals of Cooperative Account keeping – difference between Cooperative account keeping and Double entry system: Journal, Ledger and Trial Balance – Single entry system.

UNIT II: Day Book: Different types – Improved system of Day Book (Problems) – Difference between Day Book and Cash Book.

UNIT III : Ledger : General Ledger – Different types of ledgers kept by different Cooperatives – Postings `from Day Book into Ledgers – Reconciliation of Special Ledger with General Ledger – Preparation of statement of Receipts and Payments – Difference between the

Statement of Receipts and Payments and Trial Balance.

UNIT IV: Final Account : (Problem) Preparation of Trading, Profit and Loss Account and Balance Sheet – Book Profit Vs Net divisible Profit – Distribution of Profit – Provisions of the Act and By-Laws- **Branch Account**: Concept, Kinds of Branch,- Branch Control: Meaning, Methods.

UNIT-V Common Accounting System (CAS): Introduction – Components- Steps for Preparation of Financial Statement of PACS: Trial Balance, Trading Account, Profit & Loss Account and Appropriation of Profit, Balance Sheet – Heads of Account in General Ledger – Books of Accounts.

REFERENCES

1. Krishnaswami O.R, '*Co-operative Account Keeping*', Oxford and IBH Publishing Co Ltd., 1995.
2. Mainckavasagam P., *A Treatise on Co-operative Account Keeping*, Rainbow Publications, Coimbatore, 1989.
3. Banerjee D.K *Co-operative Book Keeping*
4. Registrar of Cooperative Societies Manual on Common Accounting System for PACS.
5. RN. Vivekanandar & S.Gangadevi, "*Principles of Accountancy*"Rudhra Books Publishing Books

BGE-CSA3A

ALLIED –III BUSINESS STATISTICS

Inst.Hrs : 6

Credits : 5

LEARNING OBJECTIVES:

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams.

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve.

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation - Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series - Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods.

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers-Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control.

SUGGESTED READINGS

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
5. Sharma J K,Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited,2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition 4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

BCO-DSC07

SEMESTER-IV CORE VII: COOPERATIVE FINANCE AND BANKING

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To know the structure and functions Cooperative Finance and Banking Institutions.

LEARNING OUTCOMES:

Upon completion of the course the students would be able to:

- ❖ Identify the structure of Cooperative Credit Institutions
- ❖ Describe the functions, constitution, resource mobilisation of STCCS & LTCCS
- ❖ Describe the constitution, objectives and functions of Non-agricultural credit Cooperatives
- ❖ Apply the salient features of Banking Regulation Act as applicable to Cooperative societies
- ❖ Gather knowledge on the recent developments and challenges for Cooperative Financial Institutions in the Globalised environment

UNIT I: Origin and Development of Credit Movement in India: Cooperative Credit- Classification of

Cooperatives as Agriculture and Non- Agricultural- Cooperatives Credit / Banking Structure: S.T., M.T., & L.T., Principles of Good Credit System.

UNIT II : PACS: Constitution and Working, Crop Loan, Re-organisation of PACS., S.T. Loan policy and Procedure, Linking of Credit with Marketing- M.T. Credit: Purpose and Security.NFS lending & Micro Credit, Overdues and Recovery Management .

UNIT III: DCCB: Constitution and Working- Mobilisation of Deposits- Lending Operations- Overdues and NPA, Problems and Suggestions **SCB:** Constitution and Working- Functioning of National Federation of State Cooperative Banks. Core Banking Solution, Development Action Plan.

UNIT IV: L.T Credit: Need for a Separate Agency to provide L.T. Credit- Constitution and Working of Primary and State Cooperative Agricultural and Rural Development Bank-Debentures: Types, Procedures, Problems and Sinking Fund-National federation

UNIT V: UCB: Constitution and Functions, Employees Cooperative Credit Societies-NABARD and RBI, Banking Regulation Act as Applicable to Cooperative Societies.

REFERENCES:

1. Chouby B.N (1968), *Cooperative Banking in India*, Asia Publishing House, Bombay.
2. Bedi R.D. *Theory, History and Practices of Cooperation*, R.Lall Book Depot, Meerut, 1998.
3. Hajela T.N., *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 1999.
4. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers,
5. GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
6. Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
7. Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.
8. Nakkiran S (1982), *Urban Cooperative Banking*, Rainbow Publications, Coimbatore.
9. Nakkiran S. & John Winfred A (1988), *Cooperative Banking in India*, Rainbow Publications, Coimbatore.
10. Ravichandran, K (2000), *Crop Loan system and Overdue*, Spellbound Publications, Rohtak.
11. K.A Abdul Kuddus & Dr. A.K. Zakir Hussain, "*Theory Law and Practice of Cooperative Banking*" Limra Publications.

BCO-DSC08

CORE-VIII COST AND MANAGEMENT ACCOUNTING

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVE:

To enable the students to apply accounting tools and techniques and information in the decision-making process of the business organizations

LEARNING OUTCOMES:

On completion of course, the students would be able to,

- ❖ Prepare the cost sheets of various forms of business organisations
- ❖ Undertake store keeping and stock control in business organisations
- ❖ Apply different Management Accounting tools and techniques
- ❖ Prepare different types of budgets in the organisational set-up, Profit planning using Marginal Costing and BEP analysis.

UNIT I :Cost Accounting : Meaning, Scope, Objective, Relationship of Cost Accounting and Management Accounting, Costing as an aid to management, Limitation and Objections against Cost Accounting, Methods of costing, Elements of cost, Preparation of cost sheet, Cost Concepts and Classification (Simple Problems).

UNIT II : Material & Cost Control: Meaning, Need, Purchase Control-Centralized and Decentralized Purchasing Procedure, Store keeping and Stock Control: Types of stores-requisitioning for stores- Methods of Valuing Material Issue (Simple Problems).

UNIT III: Management Accounting: Meaning- Objectives – Nature and Scope – Significance - Functions –Relationship between Management Accounting, Cost Accounting and Financial Accounting - Tools and Techniques of Management Accounting – Limitations.

UNIT IV: Marginal Costing: Management Accounting Practices to different types of Cooperatives, Meaning and Definition- Managerial Applications of Marginal Costing (simple problems)- Cost Volume Profit Analysis: Meaning and Assumptions - BEP Chart - Advantages and Limitations.

UNIT V : Budgeting and Budgetary Control: Definition, Importance, Significance, Classification of Budgets – Production Budget, Sales Budget and Flexible Budget - Cash Budget -Budgetary Control: Steps in Budgetary Control (Simple Problems).

REFERENCES:

1. Debarshi Bhattacharyya (2011), *Management Accounting*, Pearson, Delhi
2. Madegowda, J (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
3. Venkatasivakumar, V (2011), *Cost Accounting and Financial Management*, Pearson, Delhi.
4. Wilson, M (2011), *Cost Accounting*, Himalaya Publishing House, Mumbai.
5. Gordon E, N. Jeyaram, N. Sundram & R. Jayachandram (2010) *Management Accounting*, Himalaya Publishing House, Mumbai
6. Madegowda', J (2010), *Management Accounting*, Himalaya Publishing House, Mumbai
7. Rajasekaran Vand R.Lalitha (2011), *Corporate Accounting*, Pearson, Chennai.
8. Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.

BCO-DSA04

ALLIED -IV PRACTICAL: COMPUTER APPLICATIONS IN BUSINESS

Instr.Hrs.: 5

Credits : 5

LEARNING OBJECTIVES:

To enable the students to learn the basics of computer and Microsoft office.

LEARNING OUTCOMES:

On successful completion of the course the students would be able to,

- ❖ Acquire skills an operating system of MS word
- ❖ Acquire skills on preparation of worksheet in Excel.
- ❖ Prepare business databases and reports
- ❖ Prepare power point presentation with animation, transition effects, display board,

audio & view presentation

❖ Using Internet

UNIT I MS-Word: Writing, Saving, Menus in Word, Formatting of Text, Printing Tables, Custom tool

Bars, Mail Merge, Labels & Envelops, Word Art, and Header & Footers.

UNIT II :MS-Excel: Work Book, Worksheet, Menus in Excel, Cells handling, Cell formatting, Formulae, Functions & Functions Wizard, Copying Editing & Paste, Graphs & Charts, Savings a work sheet.

UNIT III:MS-Access: Store Data in a Table, Retrieve Data, Sorting, Searching in Table – Viewing Data Using Forms – Using SQL Commands- Preparation of Business Reports

UNIT IV:MS-PowerPoint: Creating Presentation, Viewing, Saving and Close Presentation, Changing Layout, Changing Designs, Slide Transition, Adding Animation Effects; Inserting Table, Charts, Pictures, Clipart In Presentation

UNIT V : Internet: Basics, Terminologies; Applications of Internet – Email, Usenet, Telnet, E-Commerce, World Wide Web, Video Conferencing

REFERENCES:

1. 2007 Microsoft Office System: Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007
2. Internet for everyone, 2/e, Alexis leon and Mathew leon, Vikas publication, New Delhi, 2011.
3. R. Saravanakumar, R. Parameswaran, T. Jayalakshmi, "A text book of Information Technology", S.Chand& Company Ltd., 2003.
4. R.K. Taxali, "PC software for Windows 98 Made Simple", Tata McGraw Hill, 2001.
5. Alexis Leon, Mathews Leon, "Introduction to Computers", Leon TechWorld.
6. Microsoft Office – The Complete Reference, Tata McGraw Hills Ltd.

BCO-DSC09

SEMESTER-V

CORE IX PRODUCTION, TRADING AND SERVICE COOPERATIVES

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To enable the students to gain practical knowledge on the functioning of various types of cooperatives in the Micro Small and Medium Enterprise sectors in India

LEARNING OUTCMES:

On Successful completion of course, the students would be able to:

- ❖ Recognize the need and importance of dairy cooperatives in the development of dairy sector in India
- ❖ Recognize the role of various types of industrial cooperatives in employment generation and protection of rural industries
- ❖ Describe the constitution and management of marketing cooperatives in India
- ❖ Explain the role of consumer cooperatives at different levels
- ❖ Recognize the role of cooperatives in common property resource management

UNIT I :Dairy Cooperatives: Place of Dairying in the Indian National Economy - Structure and functions of Dairy Cooperatives – NDDB - Operation Flood Schemes - Anand Pattern.

UNIT II : Industrial and Processing Cooperatives: Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies - Processing Cooperatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.

UNIT III: Marketing Cooperatives: Origin and Development of Cooperative Marketing in India - Primary and Apex Cooperative Marketing Societies in India - their Constitution and working – Various forms of assistance available from Government and NCDC-Regulated Markets.

UNIT IV: Consumer Cooperatives: Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Cooperatives – NCCF – Supermarkets.

UNIT V: Other Cooperatives: Labour Contract Societies - Cooperative Printing Press - Cooperative Hospitals - Common Property Resource (CPR) Cooperatives: Lift Irrigation Cooperative Societies - Fisheries Cooperatives and Forest Produce Cooperatives.

REFERENCES:

1. Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
2. Kamat G.S (1986), *Managing Cooperative Marketing*, Himalaya, Bombay.
3. Kulandaiswamy, V (1986), *Cooperative Dairying in India*, Rainbow Publications, Coimbatore.
4. Mahajan K.A (1993), *Cooperative Marketing*, Anmol Pulications Pvt Ltd., New Delhi.
5. Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
6. Rayudu, C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

E. Learning Resources:

1. <http://www.ncdfi.coop>
2. <http://www.nafed-india.com>
3. <http://www.ncdc.in>
4. <http://www.coopsugar.org>
5. www.nccf-india.com
6. <https://cooptex.gov.in>
7. <http://www.fishcopfed.in>

BCO-DSC10

CORE-X COOPERATIVE LAWS AND ALLIED LAWS

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To enable the students to develop an understanding on the legal framework governing the functions of cooperatives in India with special reference to Tamil Nadu

LEARNING OUTCOMES:

On completion of the course the students would be able to

- ❖ Recognize the need for separate law for cooperatives,
- ❖ Apply procedures involved in the registration of cooperatives
- ❖ Perform the functions of the management of registered cooperative societies
- ❖ Apply the regulatory provisions of the Act to the functions of the cooperatives
- ❖ Identify the provisions relating to Employees of Co-operatives
- ❖ Recognize

UNIT I : Cooperative Legislation: Need for legal frame work for cooperatives-History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991–Multi - State Cooperative Societies Act 2002 – The Constitution (Ninety Seventh Amendment) Act 2011.

UNITII : Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988: Provisions Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives- Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.

UNITIII: Regulatory Provisions Relating to Cooperatives – Audit, Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes.

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

UNIT V: Indian Contract Act (section 1 to 69) - Special features of Consumer Protection Act, Right to Information Act, Minimum Wages Act and Industrial Disputes Act.

REFERENCES:

1. Calvert H (1959), *The Law and Principles of Cooperation*, Thacker Spink., Calcutta.
2. Goel.B.B (2006), *Cooperative Legislation: Trends and Dimensions*, Deep and Deep Publications, New Delhi.
3. Government of India (1991), *Report of the Committee on Model Cooperative Act*, Planning Commission.
4. Government of India (2002), *The Multi – State Cooperative Societies Act, 2002*.
5. Government of Tamil Nadu (1983), *Tamil Nadu Cooperative Societies Act*.
6. Government of Tamil Nadu (1988), *Tamil Nadu Cooperative Societies Rules of 1988*.
7. Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
8. Weeraman P.E (1989), *The Effect of Cooperatives Law on the Autonomy of Cooperatives in South East Asia*, ICA, New Delhi.
9. Weeraman P.E (1994), *A Model Cooperatives Societies Law with the Authors Commentary*, ICA, New Delhi.
10. Kathiresan& Radha, *Business Law*, Prasanna Publications, Chennai.
11. J.Jayasankar, *Business Law*, Margham Publications, Chennai.

BCO-DSC11

CORE –XI GENERAL AND COOPERATIVE AUDIT

Instr.Hrs.: 5

Credits : 4

LEARNING OBJECTIVES:

To enable the students to understand and apply the concepts of General as well as Cooperative Audit.

LEARNING OUTCOMES:

On successful completion of the course the students would be able to:

- ❖ Describe the basic concepts of General Audit
- ❖ Demonstrate the difference between general and cooperative audit
- ❖ Develop knowledge on the verification and valuation of assets and liabilities
- ❖ Conscious of the rights, duties and responsibilities of a cooperative auditor
- ❖ Develop an audit programme for the cooperatives
- ❖ Summarize the embezzlement and frauds that are in the cooperatives

UNIT 1 : Audit: Commercial and Cooperative Audit- Origin, Definition, Objectives, Advantages, Nature and Scope of Audit-Difference between Commercial and Cooperative Audit- Rights, Duties, Responsibilities of Commercial Auditor- Audit programme- Vouching of Cash and Trade transactions- Routine Checking, Importance of Routine Checking- Auditing in an EDP environment.

UNIT II : Verification and Valuation of Assets and Liabilities: Meaning of Verification- Mode of Valuation of Various Assets and Liabilities- Depreciation- Definition, Objectives, Methods- Auditor's Duty- Reserve- Meaning, Various Reserves- Audit of Final Accounts- Profit and Loss Account- Balance Sheet and Relationship between Them.

UNIT-III: Rights, Duties and Responsibilities of Cooperative Auditor: Cooperative Audit- Meaning, Objectives, Need, Types and Department of Cooperative Audit in Tamil Nadu- Auditor's Responsibility- Inspection and Supervision- Commencement of Cooperative Audit- Audit Programme- Mechanical and Administrative Audit.

UNIT-IV: Audit Programme for Selected Cooperatives: Cooperative Credit Institutions (PACS, DCCB) - Non-Credit Cooperatives (Marketing, Consumer, Dairy and Industrial Cooperatives) - Audit Classification- 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.

REFERNCES:

1. Department of Cooperative Audit (2010), *Cooperative Audit Manual*, Government of Tamil Nadu, Chennai.
2. Krishnaswami, O.R., (1980), *Cooperative Audit*, NCCT, New Delhi.
3. Rao, Kameswara Y., (1998), *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
4. Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.
5. Tandon, B.N., S.Sudharsanam and S.Sundharabahu., (2013), *A Handbook of Practical Auditing*, S.Chand Publishing, New Delhi.

BCO-DSC12

CORE-XII PRACTICAL: COOPERATIVE TRAINING

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to have practical exposure on the General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies at different levels.

LEARNING OUTCOMES:

On completion of the course the students would be able to:

- ❖ Recognize the day-to-day operation of different types of cooperatives.
- ❖ Analyse the functioning of different types of cooperatives
- ❖ Communicate and interact with official of cooperative institutions
- ❖ Assess the practical problems of the Cooperatives
- ❖ Prepare field visit report

Methodology

The practical training includes study visits to various categories of Cooperatives at primary, central (District), Apex (State) levels and to the various offices of the State Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be 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.

Types of Institutions to be visited and Subject Matter to be learnt

1. Agricultural Credit

- 1) PACS& FSS: Special features, General Working, Preparation of Accounts and statements, loan, operation, overdue collection,
- 2) DCCB: Special features - General Working, Resource Mobilization Bank or any one of its branch office -Relationship with Apex Bank, NABARD and their control - Loan Operations,
- 3) Primary Cooperative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode of repayment.
- 4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank: Special features, General Working and contribution for the development of the State Economy.

2. Non-Agricultural Credit

- 1) Urban Cooperative Bank: Working and functions.
- 2) Employees' Cooperative Thrift and Credit Society: Working and functions.
- 3) Cooperative Housing Society: Working and functions.

3. Agricultural Non-Credit

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

and Administrative set-up- benefits.

7) Primary Cooperative Consumer Stores and Wholesale Stores General working.

4. Other Type of Societies

- 1) Cooperative Printing Press
- 2) District Cooperative Union
- 3) Agro-Engineering Centre/Societies
- 4) Any other Cooperative societies of vital importance General working, Role in

5. Department Set-up

- 1) Registrar of Cooperative Societies: Administrative Set up of Cooperative Department in the State - Duties & Responsibilities.
- 2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit Department in the State - Duties & Responsibilities

6. Any other important and need based Cooperative Institutions and Apex level Cooperative Institutions selected and approved by the Department.

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 – a brief talk by Chief Executive / PRO / Manager/ Secretary / Assistant Secretary-Office-bearers 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, Business Development Plan, etc.
- 7) Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

Evaluation

Cooperative Training will be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

Evaluation of Report - INTERNAL	40
Evaluation of Report - EXTERNAL	40
Viva-Voce	20
Total Marks	100

Criteria for Assessing Reports

- 1) Whether key problems have been identified and analysed?
- 2) Whether the report reflects active participation of the students in Practical Training Programme?
- 3) Whether recommendations are sound, useful and pragmatic?

ELECTIVE –I. A PRINCIPLES OF MARKETING

Instr.Hrs.: 5

Credits : 5

LEARNING OBJECTIVES:

To enable the students to develop an understanding the concepts, strategies and issues involved in marketing and to expose the students to the latest trends in marketing.

LEARNING OUTCOMES:

On Successful completion of the course the students would be able to:

- ❖ Describe the concept of marketing and Economic Development.
- ❖ Describe marketing functions - exchange functions, physical supply and market facilitation functions
- ❖ Appropriately apply marketing mix
- ❖ Analyse the functions of middlemen
- ❖ Recognize the role of advertisement in promotion of the product and create Ads
- ❖ Adapt to the online marketing and E- auctioning environment

UNIT I : Marketing Concept: Concept of Market and Marketing, Modern Concept of Marketing, Objectives, Classification of Markets, Marketing and Economic Development, Approaches of Marketing

UNIT II : Marketing Functions: Marketing Process- Concentration, Dispersion and Equalization: Classifications of Marketing Functions, Functions of Exchange - Functions of Physical Supply- Facilitating Functions- Approaches to Marketing - Marketing Management- Process and Concepts.

UNIT III: Marketing Mix: Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, Market Segmentations: Meaning, Definition and Pattern of Segmentation, New Product Development and Segmentation Steps.

UNIT IV: Promotion Mix: Importance and objectives of Advertising, media selection- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen-Wholesaler, Retailer.

UNIT V :Services Marketing: Meaning, Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services, E. Marketing- meaning, objectives, benefits- E-Auctioning.

REFERENCES:

1. Balaji, B. (2013), *Services Marketing and Management*, S. Chand & Company New Delhi.
2. Gupta, C.B and Rajan Nair, (2010), *Marketing Management*, S. Chand & Company New Delhi.
3. Philip Kotler and Gary Armstrong, (2012) *Principles of Marketing*, Pearson Prentice Hall, Delhi

4. Philip Kotler and Gary Armstrong (2013), *Principles of Marketing*, Prentice Hall, Delhi
5. Pillai, R.S.N and Bhagavathi, (2014), *Modern Marketing: Principles and Practice*, S. Chand & Company, New Delhi.
6. Sherlekar, S.A, Nirmala Prasad and Salvadorer Victor (2002), *Principles of Marketing*, Himalaya Publishing House, Mumbai.

BCO-DSE1B

ELECTIVE – I. B EXPORT MANAGEMENT AND DOCUMENTATION

Instr.Hrs.: 5

Credits : 5

LEARNING OBJECTIVES

To enable the students to understand the basics and practices of Export Management and Documentation

LEARNING OUTCOMES:

On Successful completion of the course, the students will be able to:

- ❖ Aware of Export Management and India's Trade Policy
- ❖ Describe the foreign trade policy of the India
- ❖ Identified the marketing channels for export
- ❖ Clarity on the export sale contract
- ❖ Describe the finance and pricing on export
- ❖ Summarize the details on Export Procedure and Documentation

UNIT I : Introduction to Export Management: Definition, Need-for export management, Nature of export management, Features of export management, Process of export management, Functions of an export manager, Organisation structure of an export firm.

UNIT II : India's Foreign Trade Policy and Export Promotion: Foreign Trade Policy – 2009-14, Objectives of Foreign Trade Policy, Main highlights of Foreign Trade Policy, Main Export Promotion Organisations in India.

UNIT III: Export Marketing Channels and Export Sales Contract: Concepts of Distribution Channels, International Channels Distribution, Agents in Exporting, Methods of Locating and Selecting an Agent, Signing the agreement, Nature of Exports Sales Contract, Settlement of Disputes, Terms of Payment in Export.

UNIT-IV: Export Finance and Pricing: Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports.

UNIT-V : Export Procedure and Documentation: Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardisation procedure for export by sea, inland container depots, container freight stations, export by air, courier service, export by post - Collection, negotiation of export documents - registration, formalities with export promotion councils - Banking procedure.

REFERENCES:

1. Aseem Kumar (2007), Export and Import Management, Excel Books, Delhi.
2. Beedu R.R (2015), Documentary Letter of Credit – with Export – Import Case Studies, Jain Book Agency, Delhi.
3. Rai, Usha Kiran (2010), *Export – Import and Logistics Management*, PHI Learning Private Ltd., New Delhi.
4. Rama Gopal (2014), Export Import Procedures - Documentation and Logistics, New Age International (P) Ltd., Delhi.
5. Virendra K.Pamecha (20015), A Guide to International Trade and Export Management, Jain Book Agency, Delhi.

BCO-DSE1C

ELECTIVE – I C INCOME TAX LAW AND PRACTICE

Instr.Hrs.: 5

Credits : 5

LEARNING OBJECTIVES:

To enable the students to understand and apply the basic principles and concepts of Income Tax Law in India

LEARNING OUTCOMES:

On completion of course, the students would be able to:

- ❖ Grasp different provisions of the Income Tax Act 1961
- ❖ Compute salaries and income from house property
- ❖ Calculate profit or loss from business and capital gains and losses
- ❖ Compute income from other sources and also deductions available under different sections
- ❖ Prepare and file income tax returns

UNIT I : Provisions of the Income Tax Act 1961: Taxes Relating to Individuals, Corporate, Societies and Trust - Income from various sources. Assessment Year – Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status – Exemptions & Deductions of Incomes - Mandatory of PAN Card

UNIT II : Heads of Income: Salaries – Income from House Property – Computation of Salaries & Income from House Property.

UNIT III: Profits & Loss of Business or Profession: Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual – Computation of Capital Gains and losses.

UNIT IV: Income from Other Sources: Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only.

UNIT V : Filing of Returns: Assessment of individual –Computation of Total Income – Tax Liability- Model Forms.

REFERENCES:

1. Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
2. Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
3. Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
4. Singhania,(2005), *Direct Tax Law and Practice*, Taxmann Publications, New Delhi

5. Taxmann's (2015), *Master Guide to Income Tax Act*, Taxmann Publications, New Delhi.
6. Vinod,K. Singhania and Monica Singhania (2013), *Students Guide to Income Tax*, Taxmann Publications, New Delhi.

SEMESTER-VI

BCO-DSC13

CORE XIII COOPERATIVE MANAGEMENT AND ADMINISTRATION

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises

LEARNING OUTCOMES:

On completion of course, the students would be able to:

- ❖ Apply the principles and functions of Management in Cooperative enterprises
- ❖ Describe the management structure of cooperatives and their functions and powers
- ❖ Apply the modern tools and technique in the various functional areas of management of cooperatives
- ❖ Analyse the important issues affecting the functioning of cooperatives
- ❖ Describe the departmental setup for the administration of cooperatives in Tamil Nadu and the administrative powers of RCS.

UNIT 1 : Cooperative Management: Definition, Objectives, Features, need and Management Functions Applied To Cooperatives

UNIT II : Management Structure of Cooperatives: Management Team, General Body, Board of Directors – Committees – Chief Executives and Office Management

UNIT III: Functional Areas of Management in Cooperatives: Production, Materials, Financial, Personnel and Marketing.

UNIT IV : Issues in Cooperative Management – Professionalization – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.

UNIT V: Cooperative Administration: Departmental set-up – Functional Registrars and their powers – Legal Provisions and Administrative Powers of the Registrar affecting the cooperatives.

REFERENCES:

1. I.C.A (1977), *Readings in Cooperative Management*, New Delhi.
2. Kamat G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 1987.
3. Krishnaswamy, O.R (1976), *Cooperative Democracy in Action*, Somaiya Publishing House, Mumbai.
4. Kulandaisamy, V (2000), *Cooperative Management*, Arurdhra Academy, Coimbatore.
5. Nakkiran S (2013), *Cooperative Management*, Deep and Deep Publications, New Delhi.
6. Sha A.K (1984), *Professional Management for Cooperative*, Vikas Publishing House, New Delhi.
7. Sinha S.K. & R. Sahaya (1981), *Management of Cooperative Enterprises*, NCCT, New Delhi.

BCO-DSC14

CORE-XIV BUSINESS DEVELOPMENT PLAN FOR COOPERATIVES

Instr.Hrs.: 6

Credits : 4

LEARNING OBJECTIVES:

To enable the students to learn the Business Development Plan for cooperatives, to know the preparation of Income and Expenditure plan and calculation of Non-Performing Assets.

LEARNING OUTCOMES:

On completion of course, the students would be able to:

- ❖ Know the concept of Business Development plan for cooperatives
- ❖ Apply to acquire skill to prepare Credit plan in Cooperatives
- ❖ Prepare the Income and Expenditure Plan of Cooperatives

UNIT I Business Development Plan: Concept, Importance, objectives, benefits -steps in preparation of Business Development Plan- Preparation of Sub Plans- Preparation of Business Activity Plan. Agricultural Review Committee: Recommendations of Kusro committee – Challenges of Cooperatives in India

UNIT II Preparation of Credit Plan: Meaning, Need, Factors affecting Credit Plan, Sources of Funds: Short Term, Long Term Funds, Preparation of Whole Plan- Input Sales Plan: Factors, Calculation of Input Sales Plan ,Consumer Goods Sales Plan, Agricultural Goods Sales Plan, and Other Sales Plan.

UNIT III Development Action Plan (DAP): Meaning, Strategies, Suggestions for Reduction of Cost, Computation for Break Even Level of Business, Implementation of Development Action Plan in Credit, Inputs, Distribution System, Consumer Goods , Storage of Goods, SHG- **Kissan Credit Card- An Innovation in Rural Credit:** Objectives, Features, Progress.

UNIT IV Preparation of Income and Expenditure Plan: Objectives, Benefits, Types -Inspection: Meaning, Objectives, Types, Liabilities, Tools and Techniques- Evaluation: Meaning, Methods, Valuation of Assets and Liabilities in Credit Cooperatives.

UNIT V Non Performing Assets: Concepts of NPA, Standard, Sub Standard, Doubtful and Loss Assets- NPA in Cooperative Bank – Recovery Management – Causes of Overdues –Action against defaulters – Defects in coercive methods- suggestions for better recovery- Recovery Ethics.

REFERENCES:

1. *Business Development Policy* – Tamilnadu Cooperative Union, Chennai
2. K.A. Abdul Kuddus and A.K.Zahir Hussain , *Cooperative Credit and Banking*, Limra Publications, Chennai
3. Hajela T.N., *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 1999.
4. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers,
- 5 .GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
- 6 .Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
8. Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.

BCO-DSC15

CORE –XV ENTREPRENUERSHIP DEVELOPMENT

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to understand the concept and the process of Entrepreneurship Development

LEARNING OUTCOMES:

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

- ❖ Make the students to understand the concept of Entrepreneurship and their work in life
- ❖ Enable the students to know the effectiveness of the Manpower in Entrepreneurship.

UNIT I: Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas - Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT V: Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors - Commercial banks- Government Grants and Schemes - Crow funding

REFERENCES:

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House -1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai
8. Sundar K, Entrepreneurial Development, Vijay Nicole Imprints, Chennai

E-resources

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

CORE-XVI PRACTICAL: INTERNSHIP IN COOPERATIVES

Instr.Hrs.: 5

Credits : 5

LEARNING OBJECTIVES:

To enable the students to understand and gain knowledge on the day-to-day administration of various types of cooperatives at different levels

LEARNING OUTCOMES:

On Successful completion of the course the students would be able to:

- ❖ Carryout day-to-day operation, account maintenance and auditing of accounts.
- ❖ Apply theoretical knowledge for solving practical problems of the Cooperatives
- ❖ Communicate and interact with official of cooperative department
- ❖ Analyse the functioning of different types of cooperatives
- ❖ Prepare general working profile of the cooperatives

Methodology

Each student shall be attached with a cooperative institution / office of the Department of Cooperation, Government of Tamil Nadu for a period of 15 days either continuously or intermittent break as decided by the Department. This may be carried out either individually or by a group of students.

At the end of the programme, students have to submit a report. The report shall not exceed 30 pages neatly typed and bound along with the endorsement of the authorities of the Cooperative Institution / Office where he/she / they undergo internship.

Scheme of Evaluation

Internship Report will be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HOD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

.Evaluation of Report - INTERNAL	40
Evaluation of Report - EXTERNAL	40
Viva-Voce	20
Total Marks	100

ELECTIVE – III. A PRACTICAL: COMPUTERIZED ACCOUNTING FOR COOPERATIVES

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to understand the basics of computer accounting software, to enhance the skills of the students in practicing accounting system for cooperatives in a computerized environment

LEARNING OUTCOMES:

The students will be conversant with preparation and analysis of financial statements by using accounting software for cooperatives.

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

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

UNIT III: Reporting: Trading and Profit and Loss Account, Balance sheet. Day book – Trial balance
Calculating the Fund Flow and Cash Flow Statement: Meaning- Distinction between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis. (Practical).

UNITIV: 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)

UNITV : Overview of Goods and Services Tax: History of Taxation – Major Milestones in Indirect Tax –Indirect Tax Structure in India – Short comings in the present structure and Need of GST - Introduction of GST –Objectives of GST -Implementation of GST –Salient Features of Ideal GST –GST Council: Composition and Functions.(Practical)

REFERENCES

1. Nadhani A.K and Nadhani K.K (2005), *Complete Tally*, Jain Book Agency, Delhi
2. Sudalaimuthu S and Anthony Raj, S (2014), *Computer Application in Business*, Himalaya Publishing House, Mumbai.
3. Vishal Soni (2008), *Computer Applications for Management*, Himalaya Publishing House, Mumbai.
4. Vishnu Priya Singh - Tally9, 2009.
5. Kogent Solutions Inc - Tally9, 2010.
6. Ramaiah Publications - Tally9, 2011.

7. BJB Publications –Tally, 2012.
8. Tally – Power of simplicity, Tally solutions private Ltd., Bangalore 2002.
9. Tally 9.0 ERP – Microsoft Corporation

BCO-DSE3B

ELECTIVE –III B BUSINESS COMMUNICATION

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

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

LEARNING OUTCOMES:

On completion of the course the students would be able to:

- ❖ Prepare sales Letter, Circular Letter
- ❖ Prepare various types of Report
- ❖ Draft Company meeting Notices, Minutes

UNIT I :Communication: Concepts - Objectives - Media - Types - Barriers to the Communication - Need and functions of a Business letter - Kinds of business letters- Effective Business Letter - Language and Layout of Business Letter - Enquiries and replies - Orders and Execution - Credit and Status Enquiries - Claims and Adjustments - Collection Letters - Sales Letters - Circular Letters.

UNIT II : Banking Correspondence - Insurance Correspondence - Agency Correspondence - Application for appointment - Correspondence of a Company Secretary.

UNIT III: Report: Concepts - Principles Governing the Preparation of report- Qualities of Good Report- Functions of Report - Business Report - Types of Reports - Report by Individuals - Reports by Committees or Sub-committees - Directors Reports -Minutes - Drafting of Resolutions and Minutes of a company meetings, Minutes Vs Reports.

UNIT IV: Job Application Letters and Resumes: Interview letters - Essay writings on commerce - Industry and Banking - Communication Ethics - Legal aspects in Business Communications.

UNIT V : Drafting of Company Meeting Notices: Minutes- Agenda Notifications Letters to the Editorial of Newspapers - Precise Writing Modes of Communication: Internet, E-mail, Voice-mail, Intercom, Telegrams, Telex, Telephone, Fax, SMS, Video Conferencing, Multimedia, Smart Phone, Cellular Phones and I pad.

REFERNCES:

- | | |
|--|----------------------------------|
| 1. Essentials of Business Communication | - Rajendra Pal & Korlahalli J.S. |
| 2. Effective Business English and Correspondence | - Pattan Shetty C.S.& Ramesh |
| 3. Modern Business Correspondence | - Nagamaiah and Bahi |
| 4. A Text Book of Business | - Gartside. L |
| 5. Manual of Commercial Correspondence | - Hume Bayley |

BCO-DSE3C

ELECTIVE –III C INDIRECT TAXATION

Instr.Hrs.: 6

Credits : 5

LEARNING OBJECTIVES:

To enable the students to understand the basics of Direct and Indirect Tax System prevailing in India and to know about assessment Proceedings of GST.

LEARNING OUTCOMES:

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

- ❖ Make the students to gain knowledge of the Principles of the Indirect Tax.
- ❖ Highlight the students about the Customs duty, Excise duty, VAT etc.

UNIT I : Introduction: History and Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types - powers of Union and States to levy taxes.

UNIT – II GST – Overview & Concepts: Background behind implementing GST- The need for GST- Business impact- Objectives and Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events - Types of Suppliers - Composite and Mixed Supplies - Composite Levy - Cross empowerment.

UNIT – II GST Taxation/ Assessment proceeding: Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers.

UNIT-IV GST Audit: Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties - NAPA (National Anti-Profiteering Authority).

UNIT-V Customs duty: The custom duty- Levy and collection of customs duty- Organizations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones - Export Incentive Schemes.

REFERENCES:

1. Sweta Jain, *GST law and practice*, Taxmann Publishers, July 2017
2. Daty V S, *GST- Input Tax Credit* Taxmann Publishers, second edition August 2017
3. Anurag Pandey- *Law and Practice of GST*- Sumedha Publication House 2017
4. Govindarajan- A practical guide send text publishers July 2017

5. Datta, D C, *Layman's Guide on GST*, Taxman Publications
6. Reddy & Dr. Y. Hariprasad Reddy, *Business Taxation*, Margham Publications, Chennai
7. Balachandran K, *GST and Customs Law*, Vijay Nicole Imprints, Chennai

E-Resources

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