

*Placed at the meeting of
Academic Council
held on 05.08.2022*

APPENDIX – A (E)
MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)
Accredited by NAAC with 'A++' Grade in the 4th Cycle

Syllabus for
B.A. (Co-operation)
CBCS- Semester Pattern

(with effect from the academic year 2022-23)

Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme:

The main object of this BA (Co-operation) course is to develop basic skill in Co-operation commerce and accounting subjects. The core papers of this course theory of Co-operation, Co-operate management, Co-operative bank keeping, Co-operative legislation, Co-operative Audit, accounts and develop professional and inculcate basic accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also eligibility provides in higher education in the areas of M.com (Co-operation), M.com (Co-operative Management) MA. Co-operation M.Com/MBA.ACS, CMA/ACA.

2. Eligibility for admission:

Candidates seeking admission to BA (Co-Operation) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3. Medium of Instruction : English.

4. Objectives of the Programme:

1. To develop basic skills in the subjects of Co-operation & Commerce and related Disciplines.
2. To expose the students to Co-operation in the field of Commerce / Business.
3. To develop entrepreneurial skill.

5. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will be capable of producing innovative solutions to business activities and applying Co-operative management and commerce field.

6, 7, 8. Languages, Core Papers, Elective Papers, NME Papers

Part – I Language for I, II, III & IV Semesters.

Any one language – Tamil, Malayalam, Hindi, Arabic or French, etc.

Part – II English for I, II, III & IV SEMESTERS

PART-III

1. Managerial Economics
2. Principles of Accounting
3. Theory of Co-operation
4. Economic Development of India
5. Co-operative Book Keeping System
6. Co-operative Management
7. Banking Theory, Law and Practice
8. Co-operative Credit and Banking
9. Business Statistics
10. Production, Trade Services Co-operatives
11. Business Mathematics
12. Management Accounting
13. Co-operatives in Abroad
14. Co-operative Legislation
15. Cost Accounting
16. Entrepreneurship Development
17. Human Resource Management
18. Co-operative Audit
19. Income Tax
20. Business Law
21. Project Work

Part IV - Non – Major Elective Courses

1. Theory and Practice of Co-operation
2. Advertisement Salesmanship

Skill Based Subjects

1. E-Commerce
2. Goods and Services Tax
3. Export, Import Procedures and Documentation
4. Co-operative Internship
5. Environmental Studies
6. MS Office and Tally
7. Co-operative Training
8. Marketing
9. Value Education

Part - V

1. Extension Activities NSS/NCC /Physical Education / Science Club / Science forum / ECO Club and the like.

9. Unitization:

Each paper contains 5 units. Not only core subjects, but also all the subjects.

10. Pattern of Semester Exam:

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

11. Scheme for Internal Assessment

Test	=	10 Marks
(There shall be two tests of 10 Marks each) – Average 10		
Assignment	=	5 Marks
Seminar / Group Discussion	=	5 Marks
Peer-Team Teaching	=	5 Marks
Total	=	25 Marks

12. External Exam

There is external examination at the end of the semester – ODD semesters in the month of November and EVEN semester in the month April. A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

13. Question Paper Pattern

Time: 3 Hrs.

SECTION – A 10 x 1 = 10 Marks

1. Choose the Correct Answer 1-5
2. One Question from each unit
3. Fill in the blanks 6 – 10
4. One question from each unit
5. Each question carries 1 mark

SECTION – B 5 x 7 =35 Marks

1. Either (or) Type question 11 to 15
2. One question from each unit
3. Each question carries 7 Marks

SECTION - C 3 x10 = 30 Marks

1. Open Choice questions 16 to 20
2. Answer any Three questions out of Five
3. One question from each unit
4. Each question carries 10 Marks

14. Scheme for evaluation:

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

15. Passing Minimum:

1. There is no passing minimum for internal examination
2. The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/ she secure not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

16. Model Questions

Model question paper is enclosed at the end of the syllabus.

17. Teaching Methodology

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

18. Text Books

List of text books is given below the fifth unit of syllabus of each subject.

19. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

B.A. (Co-operation) – Programme Structure

Semester - I				Semester - II			
Course Code	Name of the Course	Credit	Hours	Course Code	Name of the Course	Credit	Hours
Part I	Tamil – I	3	6	Part I	Tamil – II	3	6
Part II	English I	3	6	Part II	English II	3	6
Allied 1	Managerial Economics	4	5	Allied 2	Economic Development of India	4	5
Core 1	Principles of Accounting	4	5	Core 3	Co-operative Book Keeping System	5	6
Core 2	Theory of Co-operation	5	6	Core 4	Co-operative Management	4	5
	Value Education	2	2		Environmental Studies	2	2
	Total	21	30		Total	21	30
Semester – III				Semester - IV			
Part I	Tamil – III	3	6	Part I	Tamil – IV	3	6
Part II	English III	3	6	Part II	English IV	3	6
Allied 3	Banking Theory, Law and Practice	5	6	Allied 4	Business Mathematics	4	6
Core 5	Co-operative Credit and Banking	5	6	Core 7	Production, Trade and Services Co-operatives	5	4
Core 6	Business Statistics	5	4	Core 8	Management Accounting	5	6
SBE 1	E-Commerce (Skill Based)	2	2	SBE 2	Goods and Services Tax	2	2
					Extension Activities	1	
	Total	23	30		Total	23	30
Semester – V				Semester – VI			
Core 9	Co-operatives in Abroad	5	6	Core 13	Co-operative Audit	4	6
Core 10	Co-operative Legislation	4	6	Core 14	Income Tax	4	6
Core 11	Cost Accounting	4	6	Core 15	Business Law	4	6
Core 12	Entrepreneurship Development	3	4	Core 16	Project Work	4	4
Elective 1	Human Resource Management	3	4	Elective 2	MS Office and Tally	3	4
SBE 3	Export, Import Procedures and Documentation	2	2	SBE 4	Co-operative Training	4	-
	Co-operative Internship	2	-		Marketing	2	2
NME 1	Theory and Practice of Co-operation (to other departments)	2	2	NME 2	Advertisement Salesmanship	2	2
	Total	25	30	5	Total	27	30
					Grand Total	140	180

SEMESTER-I

Subject code	Name of the Course	Credit	Hours
Part I	Tamil – I	3	6
Part II	English I	3	6
Allied 1	Managerial Economics	4	5
Core 1	Principles of Accounting	4	5
Core 2	Theory of Co-operation	5	6
	Value Education	2	2
	Total	21	30

Course : **B.A.(CO-OPERATION)**
Title : **MANAGERIAL ECONOMICS**
Hours/Week: 6 **Credit** : **4**

UNIT-I : Definition of Economics – Definition of Managerial Economics – Nature and Scope of Managerial Economics – Difference between Economics and Managerial Economics – Role of a Managerial Economist.

UNIT-II : Objectives of a Modern Firm – Five Fundamental Concepts – Incremental Concept – Time Perspective Concept – Discounting Principle – Opportunity Cost Concept – Equi-Marginal Concept.

UNIT – III

Law of Demand – Factors Affecting Demand – Exceptions to Demand – Demand Forecasting – Factors Involved in Demand Forecasting – Advantages – Methods of Forecasting the Demand for an Established Product and a New Product – Criteria for a Good Forecasting Method.

UNIT – IV

Pricing – Objectives of Pricing – Policies and Methods – Pioneer Pricing – Skimming Pricing – Penetration Pricing – Price Lining – Pricing over the Life Cycle of the Product.

UNIT – V

Profit Planning and Control – Profit Budget – Break Even Analysis – Managerial Application of Break-Even Approach – Its Uses and Limitations – Profit Forecasting.

Books Recommended: Course Material Books for References:

1. Managerial Economics – Varshney & Maheswari
2. Managerial Economics – Sankaran
3. Managerial Economics – Narayan Nadar.

Principles of Accounting

Hours/Week : 6

Credit : 5

Unit-I: Book-Keeping –Meaning –Systems- Accountancy- Meaning – Objectives Importance - Advantages & Limitations- – Accounting concepts and conventions- kinds of Accounts.

Unit- II: Journal- Rules for journalizing - Subsidiary Journal –Purchase book, Sales book, Returns book, Cash book and Petty cash book - Ledger – Preparation of Trial Balance.

Unit-III: Final accounts (Accounts of trading concerns) – Format of final accounts - Elementary problems with simple adjustments – Capital expenditure, Revenue expenditure and Deferred Revenue Expenditure – Meaning and distinction. 906

Unit- IV: Depreciation- Meaning - Causes and need, Methods of depreciation - Straight Line Method – Written down Value Method (Simple problems only) – Depreciation fund method, Annuity method (Theory only)

Unit-V:Accounts of Non – Trading concerns- Receipts and Payments Account-Income and Expenditure Account and Balance sheet.

Text Books:

Financial Accounting S.P. Jain&K.L. Narang, Kalyani Publishers, Reprint edition 2013

Reference Books:

1. Advanced Accounts –Volume I: M.C. Shukla and T.S. Grewal and S.C. Gupta S.Chand & Company Pvt Ltd Revised edition 2013.
2. Financial Accounting – Rajendra P. Maheswari, Satish C. Bhatia and Renu Gupta, International Book House Pvt Ltd, First edition, 2012.

Theory of Co-operation

Hours/Week : 6

Credit : 5

Unit-I : Co-operation: Concept-Features–Benefits of Co-operation, Co-operative Principles, And Evolution of Co-operative Principles- Rochdale Principles-Reformulation of Co-operative Principles by ICA 1937, 1966- ICA Co-operative Identity Statement 1995: Definition, Values and Principles. Self study: *Evolution of Co-operative Principles*.

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

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

Self study: *Joint Liability Groups in Co-operatives.*

Unit-IV : Co-operative and Other Forms of Economic System: Concept- Capitalism Vs Co-operation, Socialism/ Communism Vs Co-operation – Co-operation Vs Mixed Economy, Co-operation as a Balancing Sector. Role of Co-operatives in the Liberalisation, Privatisation and Globalisation. Self study: *Co-operation Vs Mixed Economy.*

Unit-V : Co-operative Education, Training and Extension: Concept-Co-operative Education and Training-Arrangements for Co-operative Education and Training in India at Different Levels, Need and Importance of Co-operative Extension.

Books Recommended:

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

SEMESTER-II

Subject code	Name of the Course	Credit	Hours
Part I	Tamil – II	3	6
Part II	English II	3	6
Allied 2	Economic Development of India	4	5
Core 3	Co-operative Book Keeping System	5	6
Core 4	Co-operative Management	4	6
	Environmental Studies	2	2
	Total	21	30

Economic Development of India

Hours/Week : 6

Credit : 5

Objectives Economic Development of India examines trends in the Indian Economy and undertakes all aspects which help to keep a close watch on Economic Development, both internally and externally.

UNIT-I : Characteristics of Indian Economy – Mixed Economy – Capital Formation – Internal and External Courses – Factors Determining Capital Formation – Reasons for Low Capital Formation – Importance of Capital Formation.

UNIT-II : Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Remedial Measures – Green Revolution – Nature – Effects.

UNIT-III : Industrial Policy – New Industrial Policy, 1991 – Role of Small Scale Industries in Indian Economy – Problems – Government Measures.

UNIT-IV : Public Sector Undertakings – Objectives – Growth of Public Sector – Role of Public Sector in Indian Economy – Problems – Government Measures – Issues of Privatisation – Disinvestment - GST - Features - implementation of GST.

UNIT-V : Poverty – Poverty Line – Vicious Circle of Poverty – Causes of Poverty – Poverty Alleviation Measures.

TEXT BOOK

1. Raddardutt and Sundaram, Indian Economy, GauravDatt and AshwaniMahajan, S. Chand and Company Ltd., New Delhi, 2010.

REFERENCE BOOKS

1. Sankaran, Indian Economy, Margham Publications, Chennai, 2010.
2. Deepashree, “Indian Economics, Performance and Polices”, ANE Books Pvt. Ltd. New Delhi, 2013.
3. Uma Kapila, Indian Economy: Development and Policy.
4. GauravDatt and AshwiniMahajan (2015) “Indian Economy”, S. Chand and company private limited, New Delhi.
5. Misra and Puri (2017) “Economics of Development and planning (Theory and Practice)”, Himalaya publications, Mumabi.

Co-operative Book Keeping System

Hours/Week : 5

Credit : 5

UNIT-I : Fundamentals of Co-operative Accounting: Evolution – distinctive features - differences between Co-operative account keeping and double entry system – single entry system and Co-operative account keeping.

UNIT-II : Book Keeping in Co-operatives: Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions.

UNIT-III : General and Special ledgers in Co-operatives–reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement.

UNIT-IV : Preparation of Financial Statements: Forms and preparation of trading account, profit and loss account and balance sheet in Co-operatives.

UNIT-V : Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

References

1. Krishnasamy (1992) O.R., *Co-operative Account Keeping*, Oxford IBH Co, Ltd., New Delhi,.
2. Manickavasagam P (1989), *A Treatise on Co-operative Account Keeping*, Rainbow Publications,Coimbatore.
3. NABARD (2010), *The Common Accounting System for PACS*, www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt.
4. Samiuddin, MahfoozurRahman and HifzurRehman (1989), *Co-operative Accounting and Auditing*, Himalaya Publishing House, NewDelhi.

Co-operative Management

Hours/Week: 5

Credit : 4

UNIT-I : Co-operative Management: Definition, objectives – goals, uniqueness, management functions applied to Co-operatives – Planning, Organising, Staffing, Directing and Control.

UNIT-II : Governance Structure of Co-operatives: General body, Board of Directors -President - committees – chief executives and Office Management.

UNIT-III : Functional Areas of Management in Co-operatives: Production, Materials, finance, Human Resource and Marketing management.

UNIT-IV : Issues in Co-operative Management – Professionalisation – Management Development Programmes – Deofficialisation of Co-operative Management – Operational Efficiency of Co-operatives.

UNIT-V : Co-operative Administration: Departmental set-up – Functional Registrars and their powers-legal provisions and administrative powers of the Registrar – Restrictiveprovisions.

References

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

SEMESTER-III

Subject code	Name of the Course	Credit	Hours
Part I	Tamil – III	3	6
Part II	English III	3	6
Allied 3	Banking Theory, Law and Practice	5	6
Core 5	Co-operative Credit and Banking	5	6
Core 6	Business Statistics	5	4
SBE 1	E-Commerce (Skill Based)	2	2
	Total	23	30

Banking Theory Law and Practice**Hours/Week: 6****Credit : 5**

UNIT-I : Introduction – Origin of banking – definition – Banker and customer relationship – General and special – Types of deposits – Origin and growth of Commercial Banks in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate.

UNIT-II : Cheque – Crossing – Endorsement – Meaning – Definition – Types – Rules.

UNIT-III : Paying Banker – Duties – Statutory protection – Payment –in- due- Course. Collecting Banker – Duties – Statutory protection –holder-in-due – Course – Concept of negligence.

UNIT-IV : Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities).

UNIT-V : E-Banking – Meaning – Benefits – Internet Banking – Home Banking- Mobile Banking – Virtual Banking – E-Payments – ATM Card / Biometric Card, Debit / Credit / Smart card, EFT, ECS (Credit / Debit) – E. Money – Electronic Purse, Digital Cash.

BOOKS FOR STUDY

1. Banking theory, Law and Practice – Sundaram & Varshney
2. Banking theory, Law and Practice – Gordon and Natarajan
3. Banking theory, Law and Practice – P.N. Varshney
4. Banking theory, Law and Practice – Dr.S. Gurusamy
5. Banking theory, Law and Practice – A.V. Renganadhachary&D.S. Rao
6. Banking theory and Practice – P.K. Srivastava

BOOKS FOR REFERENCE:

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai

Co-operative Credit and Banking

Hours/Week: 6

Credit : 5

UNIT-I : Short Term Co-operative Credit: Evolution of credit Co-operatives – Agricultural Production credit – STCCS - Primary Agricultural Co-operative Credit Societies, FSS, LAMPS – District & State Co-operative Banks – Constitution, objectives, functions, Governance, structure, Resource mobilization, lending and recovery management- Problems, suggestions and Recent trends.

UNIT-II : Long Term Co-operative Credit: Features of long term credit -Need for separate agency– LTCCS - Primary Co-operative Agriculture and Rural Development Banks – Governance structure, courses of funds – loaning procedures – State Co-operative Agriculture and Rural Development Bank: Objectives, constitution, course of funds, diversified lending.

UNIT-III : Non-agricultural Co-operative Credit: Constitution – objectives, Governance structure – functions of Co-operative Credit Societies - Urban Co-operative Banks – Employees Co-operative Credit Societies – Industrial Co-operative Banks.

UNIT-IV : Banking Regulations Act, 1949 (As Applicable to Co-operative Societies): Salient features – Provisions.

UNIT-V : Management of Co-operative Finance and Banking Institutions –Viability Norms, Recovery Management, Prudential Norms – Group lending – Challenges before Co-operative Finance and Banking Institutions in the globalised economy.

ReferenceBooks

1. Abdul Kuddush and Zahir Hussain (2014), *Theory, Law and Practice of Co-operative Bank*, Limra Publications, Chennai.
2. Chouby B.N (1968), *Co-operative Banking in India*, Asia Publishing House, Bombay.
3. GOI (2004) *Report on the Task Force on Revival of Co-operative Credit Institutions*
4. Laud G.M (1956), *Co-operative Banking in India*, The Co-operators Book Depot, Bombay.
5. Nakkiran S (1982), *Urban Co-operative Banking*, Rainbow Publications, Coimbatore.

Business Statistics

Hours/Week: 4

Credit : 5

UNIT-I : Statistics – Meaning – Function – Importance – Limitation – Data collection – Courses – Primary – Secondary – Tools of Data Collection – Interview Schedule – Questionnaire –Census – Sampling - Classification – Presentation – Tabulation – Diagrammatic –Graphic.

UNIT-II : Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean. Range– Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co- efficient of variation.

UNIT-III : Skewness – Methods of studying skewness – Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness. Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT-IV : Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT-V : Analysis of time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square – Seasonal Variations – Method of simple average only.

Book for study

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|--|---|
| 1. Statistical Methods - M. Manoharan | 4. Statistical Methods - C.B. Gupta. |
| 2. Business Statistics - P.R. Vital | 5. Business Statistics - J.K. Sharma. |
| 3. Statistics - R.S.N. Pillai & V. Bagavathi | 6. Business Statistics -
S.P. Rajagopalam & R. Sattanathan |

Book for Reference : Statistical - Methods, S.P. Gupta.

E-Commerce

Hours/Week: 2

Credit : 2

UNIT-I : Foundations of E-Commerce: Foundations of E-Commerce – Business to Customer (B2C) Electronic Commerce – Business to Business (B2B) Electronic Commerce.

UNIT-II : Network Infrastructure for E-Commerce: Network Infrastructure for E-Commerce – The Internet, Intranets and Extranets as E-Commerce Infrastructure.

UNIT-III : Web Security: Web Security – Cryptography – Firewall.

UNIT-IV : Electronic Payment Systems: Electronic Payment Systems.

UNIT-V : Mobile Commerce: Mobile Commerce – WAP (Wireless Application Protocol) – Legal Requirements in E-Commerce 215.

Text Book:

- E-COMMERCE, MamtaBhusry, Firewall Media (An important of Laxmi Publications Pvt.Ltd.), Edition: First 2005
Unit 1: Chapters 1, 2, 3
Unit 2: Chapters 4, 5
Unit 3: Chapters 6, 7, 8
Unit 4: Chapters 9
Unit 5: Chapters 10, 11, 12.

Reference Books:

1. E-Commerce, P.T. Joseph, S.J. Third Edition, (Prentice Hall of India Pvt.Ltd, New Delhi, 2008).
2. Electronic Commerce, Pete Loshin/ John Vacca Firewall Media (An Important of Laxmi Publications Pvt.Ltd, New Delhi) Fourth Edition: 2004

SEMESTER-IV

Subject code	Name of the Course	Credit	Hours
Part I	Tamil – IV	3	6
Part II	English IV	3	6
Allied 4	Business Mathematics	4	6
Core 7	Production, Trade Services Co-operatives	5	4
Core 8	Management Accounting	5	6
SBE 2	Goods and Services Tax	2	2
Part V	Extension Activities	1	-
	Total	23	30

Business Mathematics**Hours/Week: 6****Credit : 4**

UNIT-I : Number systems and equations – Counting techniques – Binomial expansion – Numbers- Natural – Whole – Rational – Irrational – Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

UNIT-II: Elements of Set theory – Definition – Symbols – Roster method and Rule method –Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgan's law.

UNIT – III : Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical Problems.

UNIT – IV : Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

UNIT – V : Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

BOOK FOR STUDY

1. Business Mathematics - D.C. Sancheti & V.K. Kapoor
2. Business Mathematics - M. Manoharan & C. Elango
3. Business Mathematics - P.R. Vittal
4. Business Mathematics - B.M. Aggarwal
5. Business Mathematics - M. Wilson

Books for Reference

1. Business Mathematics - V.K. Kapoor
2. Business Mathematics - Jeyaseelan and Sundresan
3. Business Mathematics - G.K. Ranganath

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

Production, Trade and Services Co-operatives

Hours/Week: 4

Credit : 5

Unit -I : Dairy Co-operatives: Role of Dairying in the Indian National Economy - Structure and functions of Dairy Co-operatives - Anand Pattern – NDDB - Operation Flood Schemes - Problems and Prospects.

Unit-II : Industrial and Processing Co-operatives: Types and Development of Industrial Co-operatives in India - Handlooms Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies - Processing Co-operatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.

Unit-III: Marketing Co-operatives: Need, Importance, Structure, Functions and Development of Co-operative Marketing in India – Various forms of assistance available from Government, NAFED and NCDC - Regulated Markets: Meaning, Importance, and its role in the open market.

Unit IV:

Consumer Co-operatives: Need and Importance - Origin and Development – Structure and Working of Primary, Central and Apex Consumer Co-operatives – NCCF - Role in Public Distribution System - Problems and Prospects

Unit-V: Other Co-operatives: Labour Contract Societies - Co-operative Printing Press - Co-operative Hospitals - Common Property Resource (CPR) Co-operatives: Lift Irrigation Co-operative Societies - Fisheries Co-operatives and Forest Produce Co-operatives: Features and its functions.

References

1. Editorial Board (2014), *Innovative and Best Practices of Co-operatives*, ISSC, Pune
2. Hajela T.N. (2010) *Co-operation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
3. Kamat G.S (1986), *Managing Co-operative Marketing*, Himalaya, Bombay.
4. Kulandaiswamy V (1986), *Co-operative Dairying in India*, Rainbow Publications, Coimbatore.
5. Mahajan K.A (1993), *Co-operative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
6. Pitchai C., (2010), *Annals of Co-operative Movement in India*, Shanlax Publications, Madurai
7. Rayudu C.S (1992), *Industrial Co-operatives*, Northern Book Centre, New Delhi.

Management Accounting

Hours/Week : 6

Credit : 5

UNIT-I : Management Accounting: Meaning – Definition – Characteristics – Scope – Objectives and Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Tools and Techniques of Management Accounting.

UNIT-II : Financial Statement Analysis: Meaning – Importance and Limitations of Financial Statements – Techniques of Financial Statement Analysis – Comparative Statements – Common size statement – Trend Analysis (Theory Only) 146 Ratio Analysis: Meaning – Advantages – Limitations – Classifications and Computation of Ratios (Simple Problems).

UNIT-III : Cash Flow Statement – Meaning – Importance – Advantages – Limitations –Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems – Preparation of Cash Budget – Cash Flow Statement Vs. Cash Budget.

UNIT-IV : Marginal Costing: Meaning – Definition – Advantages – Limitations – Computation of Profit Volume Ratio, Break Even Point and Margin of Safety – Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting Foreign Offer) Simple Problems.

UNIT-V : Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Sales, Production, Material, Flexible and Master Budget – Zero Base Budgeting. Capital Budgeting – Meaning Advantages – Methods (Theory only).

BOOKS FOR STUDY

1. Management Accounting & Financial Control: S.N. Maheswari
2. Management Accounting: T.S. Reddy and Y. Hari Prasad Reddy
3. Management Accounting: Manmohan&Goyal
4. Management Accounting: M.Y. Khan&P.K. Jain.
5. Management Accounting: GordenP.Jeyaram, N. Sundaram, R. Jeyachandran

BOOKS FOR REFERENCE

1. Management Accounting - C. Horngren
2. Management Accounting - R.N. Anthony
3. Management Accounting - Hingorani& A.R. Ramanathan

Goods and Services Tax

Hours/Week : 2

Credit : 2

UNIT-I : GST – Concept – Meaning – Definition – Objectives – Advantages.GST and Centre, State Financial relation.

UNIT-II : Main features of GST Law – Impact of GST – Subsuming of taxes – Types of GST – CGST – SGST – IGST – UTGST.

UNIT-III : GST Council – Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

UNIT-IV : Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Company registration.

UNIT-V : Computation of taxable value and tax liability – Comparative calculations with previous tax laws – Tax calculation for inter-state sales – Value of supply – Value of taxable supply – Input tax credit. (Simple problems only).

Books for study

1. Goods and Services Tax - GhousiaKhatoon, Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act – R.G. Sha, S.K. PodderShruthiPrabhakar.
3. Goods and services Tax – B. Mariappa
4. GST – The essentials of Goods and Service Tax – Dr.Thomas Joseph, Dr.Jayajacob, Ms.Chinnu Mariam chacko.

SEMESTER-V

Subject code	Name of the Course	Credit	Hours
Core 9	Co-operatives in Abroad	5	6
Core 10	Co-operative Legislation	4	6
Core 11	Cost Accounting	4	6
Core 12	Entrepreneurship Development	3	4
Elective 1	Human Resource Management	3	4
SBE 3	Export,Import, Procedures and Documentation	2	2
	Co-operative (Internship)	2	-
NME-I	Theory and Practice of Co-operation (NME)	2	2
	Total	25	30

Co-operatives in Abroad

Hours/Week : 6

Credit : 5

UNIT-I : Consumers Co-operatives in England: Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Co-operative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.

UNIT-II : Credit Co-operatives in Germany: Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.

UNIT-III : Dairy Co-operatives in Denmark: Background and Development – Constitution and Working-Features – Federations – Factors Contributing for the Success - Recent developments.

UNIT-IV : Co-operative Marketing Societies in Canada: Origin and Development - Wheat Pools – Purchase Associations – Functions - Features – Causes for Success - Recent developments.

UNIT-V : Other types of Co-operatives in foreign Countries : origin, development, features and reasons for success of Co-operatives in **Japan:** Multipurpose Agricultural Co-operatives – Consumer Co-operatives, Workers’ Co-operatives - **China:** Workers Co-operative, **Israel:** Credit Co- operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), **Sweden** – Credit Co-operatives – **Singapore:** Consumer and Service Co-operatives. **USA:** Agricultural Co-operatives.

References

1. Bedi R.D, Theory (1996), *History and Principles of Co-operation*, Loyal Book Depot, Meerut.
2. Hajela T.N. (2010), *Co-operation Principles, Problems and Practice*, Konark Publishing House, New Delhi
3. John Winfred & Kulaindaiswamy, V. (1986) *History of Co-operative Thoughts*, Rainbow Publications, Coimbatore
4. Kulkarni, (2000), *Theory and Practice of Co-operative in India and Abroad*, Co-operative Books Depot, Mumbai.
5. Mathur B.S. (1999), *Co-operation in India*, Sahithya Bhavan Publishers, Agra.
6. Memoria C.B, (1973), *Co-operation in India and Abroad*, Kitab Mabal, Allahabad.

Co-operatives Legislation

Hours/Week : 6

Credit : 4

UNIT-I : Co-operative Legislation: Need for legal framework for Co-operatives -History of Co-operative legislation in India – Salient Features of: Co-operatives Credit Societies Act of 1904; Co-operative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Co-operative Societies Bill 1991; Multi-State Co-operative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producers’ Company Act 2013.

UNIT-II : Tamil Nadu Co-operative Societies Act, 1983 and Rules, 1988: Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.

UNIT-III : Management of Registered Societies: General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Co-operatives - Properties and funds of Registered Societies - Net Profit Distribution.

UNIT-IV : Provisions Relating to Employees of Co-operatives: Appointment of paid officers and servants of registered society and their conditions of service - Recruitment Bureaus – Constitution of common cadre of service - Suspension of a paid officer or servant of society – Removal of paid officer or servant of society.

UNIT-V : Regulatory Provisions Relating to Co-operatives – Audit, Inquiry, Inspection, Surcharge- Supersession of the Board- Settlement of Disputes - Winding up of Co-operatives - Appeal, Revision, Review and Co-operative Tribunal.

References

1. 97th Amendment – Govt. of India, Gazettee, 2011.
2. Goel B. B. (2006), *Co-operative Legislation: Trends and Dimensions*, Deep & Deep Publications, New Delhi.
3. Nainta B. (2002), *The Law of Co-operative Societies in India: Central and States Legislation*, Deep & Deep Publications, New Delhi.
4. *Multi State Co-operative Societies Act 2002*, Govt. of India Gazette.
5. Govt. of Tamil Nadu, *TheTamilNadu Co-operative Societies Act 1983*.
6. Govt. of Tamil Nadu, *TheTamilNadu Co-operative Societies Rules 1988*.

Cost Accounting

Hours/Week : 6

Credit : 4

UNIT-I : Introduction: Development of Cost Accounting – Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – CostAccounting Vs Financial Accounting and Cost Accounting Vs Management Accounting, Classification of Cost – Elements of Cost – Preparation of Cost sheet.

UNIT – II : Material: Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods) **Labour:** Labour Turnover – Methods of Remunerating Labour – Incentive Schemes (Chargeable Expenses: Meaning and Examples).

UNIT – III : Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem).

UNIT – IV : Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts [Excluding Inter – Process Profit andEquivalent Production] – Simple Problems. Joint Product and by – Product (Theory only).

UNIT-V : Cost Center: Definition–Classification Profit Center: Meaning–Purpose–Profit centre Vs Cost Centre Cost Unit: Meaning – Examples Cost Control: Meaning – Elements – Cost control Techniques. Cost Reduction: Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction. Cost Audit: Definition – Objectives– Advantages – Cost Audit Vs. Financial Audit.

BOOKS FOR STUDY

1. Cost Accounting - R.S.N. Pillai and Bhagavathi
2. Cost Accounting - T.S. Reddy and Y. Hair Prasad Reddy
3. Advanced Cost Accounting - S.P. Jain & K.L. Narang
4. Cost Accounting - S.P. Iyengar.

Entrepreneurship Development

Hours/Week : 4

Credit : 3

UNIT – I : Entrepreneurship: Definition, Characteristics and Functions of Entrepreneur-Types of Entrepreneurs- Entrepreneurship Competencies - Need for Training and Development-Phases of EDP-Self-employment Training Institutes.

UNIT – II : Entrepreneurship Promotion: Promotional Policies for MSME – Make in India - Start-Up India - Stand-Up India - Social enterprises - need - types - characteristics and benefits of social Enterprises

UNIT – III : Institutions supporting Entrepreneurs: Schemes and programmes of SIDBI - NABARD – KVIC- DIC for the promotion of entrepreneurs - Latest Industrial Policy of Government of India.

UNIT – IV : Family Business: Importance of family business - Types - Succession in family business Pitfalls of the family business - strategies for improving the capability of family business improving family business performance.

UNIT – V : Business Plan Formulation Process: Meaning of business plan - Business plan process Advantages of business planning - Preparing a model Business Plan for starting a new venture.

References

1. Arya Kumar, Entrepreneurship: Pearson The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya, New Delhi.
2. MonicaLoss, F.L. Bascunan (2015) Entrepreneurship Development, Global Academic Publishers & Distributors, New Delhi.
3. Patra K.K., Fundamentals of Entrepreneurship, Himalaya Publishing House, New Delhi.
4. Poornima Charantimath, Entrepreneurship Development & Small Business Enterprises, Pearson, New Delhi.
5. Sangeeta Sharma (2016) Entrepreneurship Development, , PHI Learning, New Delhi.
6. Vasant Desai (2014) Entrepreneurial Development, Himalaya Publishing House, New Delhi.

Human Resource Management

Hours/Week : 4

Credit : 3

UNIT-I : Human Resource Management: Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM Genesis and growth of HRM in India.

UNIT-II : Human Resource Planning: Concept, objectives, need, Job Analysis- concept and Objective-Job Description- Job Specification - Recruitment and Selection, placement and induction, Job Design-concept, approach and method - Employee Training: Concept, importance, types.

UNIT-III : Performance Appraisal: Concept, objectives and methods- Job Evaluation – concept, objectives and methods- Transfer: needs, types- policy- Promotion concept, criteria and policy- Demotion: concept and need, Separation: Resignation, retirement, lay off, retrenchment, dismissal.

UNIT-IV : Wage and Salary Administration: Components of Compensation, objectives of Wage and Salary administration, Wage policy in India, Fringe Benefits: features, objectives, types Employee Safety under the Factories Act-Social Security.

UNIT-V : Industrial Relations: Trade Union: meaning, characteristics, objectives and functions- Grievance Handling - Collective Bargaining objectives, and importance - Worker's Participation in Management: concept, importance and forms WPM.

References

1. Aswathapa K, (2020), *Human Resource Management- Text and Cases*, Tata Mcgraw Hill Educational Pvt, Ltd, New Delhi.
2. Gupta C.B, (2014), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
3. Khanna S.S, (2013), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
4. Michael Armstrong (2006), *A Hand Book of Human Resource Management Practice*, Kogan Page, London.
5. Sheik A.M, (2010), *Human Resource Development and Management*, S. Chand & Company New Delhi.

Export, Import, Procedure and Documentation

Hours/Week : 2

Credit : 2

UNIT-I : Export - Import policy - New Export - Import policy - Aims - Schemes – Highlights

UNIT-II : Export procedures - Export an order – Consignment - Receiving an order - Packing and Marketing - Shipping order – Customs formalities.

UNIT-III : Export documentation - Documentation - Letter of credit - Credit documentation – Insurance documents and other documents.

UNIT-IV : Import procedures - Importing through Indent house- Obtaining import licenses – Terms used in mentioning prices.

UNIT-V : Import documentation – Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance document and all other documents.

BOOKS FOR STUDY

1. International Marketing - Varshney & B. Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. Rathor and J.S. Rathor

Co-operative (Internship)

Credit : 2

Methodology

Each student shall be attached with a Co-operative institution / office of the Department of Co-operation, 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 Co-operative 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 Co-operation 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 (Staff in charge)	40
Evaluation of Report (External Member)	40
Joint Viva-Voce	20
Total Marks	100

Theory and Practice of Co-operation

Hours/Week : 2

Credit : 2

Course Objective

To enable the students, gain fundamental knowledge on Co-operation.

Unit-I : Co-operation: Concept – Features – Benefits of Co-operation. Co-operative Principles: Meaning – Evolution of Co-operative Principles – Rochdale Principles – Reformulation of Co-operative Principles by ICA 1937, 1966 – ICA Co-operative Identify Statement 1995: Definition, Values and Principles.

Unit-II : Co-operative Thoughts: Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Co-operative Thought – Dr. Gadgil- Raiffession and Schulz – Different Schools of Co-operative Thought-Concepts only.

Unit-III : Co-operation and Other Forms of Economic Organisations: Co-operation and Corporate concerns: Joint Stock Company and Partnership Firm, Co-operation and Public Utility Concerns, Trade Union, Self-Help Groups and Co-operatives.

Unit-IV : Co-operative and Other Forms of Economic System: Capitalism, Socialism and Co-operation – Co-operation as a Balancing Sector - Co-operation as a System, a Sector and a Movement – Place of Co-operation in open, closed and mixed economics.

Unit-V : Strategies for Co-operative Development: Co-operative Extension, Co-operative Education and Training: Need and Importance; Arrangements for Co-operative Education and Training in India at Different Levels – ICA- Sectoral Organisation.

References

1. Dubashi P.R. (1970), *Principles and Philosophy of Co-operation*, VAMNICM, Pune.
2. Hajela, T.N., (2010) *Co-operation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
3. Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Co-operation: An Indepth Analysis*, Shanma Publications, Coimbatore
4. Ravichandran, K and Nakkiran, S, (2009) *Co-operation: Theory and Practice*, Abijit Publications, Delhi.
5. Saradha, V., (1986) *Theory of Co-operation*, Himalaya Publishing House, Mumbai.

SEMESTER-VI

Subject code	Name of the Course	Credit	Hours
Core 13	Co-operative Audit	4	6
Core 14	Income Tax	4	6
Core 15	Business Law	4	6
Core 16	Project Work	4	4
Elective 2	MS Office and Tally	3	4
SBE 4	Co-operative Training	4	2
	Marketing	2	2
NME-II	Advertisement and Salesman ship	2	2
	Total	27	30

Co-operative Audit

Hours/Week : 6

Credit : 4

UNIT-I : Audit: Origin, definition, objectives, advantages, nature and scope of Audit-Rights, duties and responsibilities of commercial auditor- Agencies for audit - Audit programme - Vouching of cash and trade transactions - routine checking, importance of routine checking- Audit procedures.

UNIT-II : Verification and Valuation of Assets and Liabilities: Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- Reserve- meaning and various reserves- Audit of final accounts- Profit and loss account- Balance sheet and relationship between them – Audit’s Report – Cleaned and Qualified report.

UNIT-III : Rights, Duties and Responsibilities of Co-operative Auditor: Co-operative Audit- meaning, objectives, need and types - Department of Co-operative Audit in Tamil Nadu - Differences between commercial and Co-operative audit – Co-operative Auditor’s responsibility- Inspection and supervision - Audit programme - mechanical and administrative audit.

UNIT-IV : Audit Programme for Selected Co-operatives: Co-operative Credit Institutions (PACS and DCCB)- Non-credit Co-operatives (Marketing, consumer, dairy and industrial Co-operatives) – Audit classifications- Preparation of Final Audit Memorandum and its enclosures- Schedule of audit defects – Investigation: Objectives, Process and differences between audit and investigation.

UNIT-V : Embezzlement and Frauds: Various methods- Methods of detection- Safeguard to empty in internal checking and internal audit – Rectification of Defects pointed out in audit and their compliance.

References

1. Department of Co-operative Audit (2010), *Co-operative Audit Manual*, Government of Tamil Nadu, Chennai.
2. DinkarPagare(2016), *Principles and Practice of Co-operative Auditing*, Sultan and Sons Publications, New Delhi.
3. Krishnaswami, O.R. (1980), *Co-operative Audit*, NCCT, New Delhi.
4. Nikkhil Gupta (2019), *Audit*, Sultan and Sons Publications, New Delhi.
5. Rao Y. Kameswara (1998), *Principles and Practice of Co-operative Audit*, Sri Meheresh Publications, Hyderabad.
6. Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), *Co-operative Accounting and Auditing*, Himalaya Publishing House, New Delhi.

Income Tax

Hours/Week : 6

Credit : 5

UNIT-I : Basic concepts – Definition – agricultural income – person, income, total income, casual, capital and revenue residential status, incomes exempt from income tax – types of assessment - assessment procedure.

UNIT-II : Computation of income under the head “Salaries”– Basis of charge –different forms of salary, allowance perquisites and their valuation – deduction from salary – provident funds, super annuation funds.

UNIT-III : Computation of income under the head income from house property – basis of charge – determination of annual value – income from let-out property – self occupied property – deductions allowed from income from house property.

UNIT-IV : Computation of income from profits and gains of business and profession – basis of charge – methods of accounting – deductions – valuation of stock.

UNIT-V : Income from capital gains – basis of charge – short- and long-term capital gains – computation–indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – interest on securities, etc., - income from other Courses – deduction under Sec 80C – Introduction to direct taxes code. **Theory: 25% Problem: 75%**

TEXT BOOKS :

1. Income tax by Reddy & Reddy, Marghum.publications.
2. Income tax by T.T.Gaur& Narang, Kalyani publishers.
3. Income tax – Law & Practice by DinakarPagare – Sultan Chand & Sons.
4. Income tax by Bhagwati Prasad – Vishnu Prakasham publication.

Business Law

Hours/Week : 6

Credit : 5

UNIT-I : Contract: Meaning and Definitions of contract – Essential elements of valid contract – Valid, Void and Voidable contract. Offer – Acceptance – Communication and revocation of Offer and Acceptance.

UNIT-II : Consideration – Capacity of parties – Freeconsent – Modes of discharge of contract – Breach – Remedies for Breach.

UNIT-III : Sale of Goods Act, 1930: Contract of sale – Conditions & warranties –Transfer of Property and title to goods – Rights & duties of Seller & buyer – Rights of unpaid seller. Contract of Indemnity & Guarantee: Features – Rights & Liabilities of Surety.

UNIT-IV : Cyber law and contract – Procedures – Digital signature- Safety mechanisms.

UNIT-V : Consumer Protection Act 1986: Definition – Objectives - Consumer Protection councils – consumer disputes – Redressal –Reasons for slow growth of consumer movement in India – Suggestions for Strengthening.

BOOKS FOR STUDY

1. Elements of Mercantilelaw–N.D. Kapoor
2. Business Law–R.S. N Pillai&Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan
5. Business Law –V. Balachandran & S. Thothadri

BOOKS FOR REFERENCE

1. Hand Book of Mercantile Law- E. Venkatesan
2. Business Law – Shukla & Saxena
3. Mercantile Law – N.D. Kapoor
4. Business and Industrial Law –M.C. Kuchal

Project Work

Credit : 4

Course Objective

To understand and report the general functioning of a selected Co-operative institution.

Methodology

Every student has to take up a project work in the field of Co-operation and allied subjects during their sixth semester. This may be done either individually or by group of students (not exceeding five) under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

Evaluation

The supervisor / guide will evaluate the report for 25 marks; another faculty member (within the Department) who serves as external member of the evaluation board will evaluate the report for 25 marks; Viva-voce shall be conducted to evaluate the performance of the student(s) for 50 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.

Marks Distribution

Evaluation of Report (Guide / Supervisor – Internal)	25
Evaluation of Report (External member - within the Department)	25
Evaluation of Performance through Viva-Voce (Joint)	50
Total Marks	100

MS Office and Tally - Lab

Hours/Week : 4

Credit : 3

UNIT - I : Starting Word 2000 - Creating a document - Editing - Saving - Formatting – Creating Table – Printing a document.

UNIT -II : Starting Excel 2000 - Editing - Inserting and deleting rows and columns - transition – Changing width and height - Formula (Financial Formula only)

Unit – III : Power Point 2000 – Creating a new presentation – Using templates - Slide Transition – Slide animation - Power point views.

UNIT-IV : Tally – Opening Screen of Tally - Creating Company - Selecting a Company – Shutting - Altering a Company.

UNIT-V : Creating Groups & Ledger - Alteration – deletion - Voucher entry - Payment – Receipt - Journal - Contra Voucher - Alteration - Deletion – Simple Problems.

Co-operative Training

Hours/Week : 4

Credit : 4

The practical training includes study visits to various categories of Co-operatives at primary, central (District), Apex (State) levels and to the various offices of the State Department of Co-operation. 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

PACS & FSS: Special features, General Working, Preparation of Accounts and statements, loan, operation, overdue collection,

DCCB: Special features - General Working, Resource Mobilization Bank or any one of its branch offices - Relationship with Apex Bank, NABARD and their control - Loan Operations,

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

State Apex Co-operative 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

Urban Co-operative Bank: Working and functions.

Employees' Co-operative Thrift and Credit Society: Working and functions.

Co-operative Housing Society: Working and functions.

3. Agricultural Non-Credit

Primary Co-operative Marketing Society: General working-functions-linking of credit with marketing-problems- Special Features.

Co-operative Sugar Factory: General working - Capacity Utilization- Functions - problems.

Regulated Markets: General working - special Features-Challenges-Problems.

Co-operative Farming Society: General working- special Features-Challenges- Problems.

Primary Co-operative Milk Producer's Society and District Co-operative Milk Producers Union- Functions - Processing of Milk & Milk Products.

Primary Weaver's Co-operative Society: General Features- functions - Management and Administrative set-up-benefits.

Primary Co-operative Consumer Stores and Wholesale Stores General working.

4. Other Type of Societies

Co-operative Printing Press

District Co-operative Union

Agro-Engineering Centre / Societies

Any other Co-operative societies of vital importance General working

5. Department Set-up

Registrar of Co-operative Societies: Administrative Setup of Co-operative Department in the State - Duties & Responsibilities.

Director of Co-operative Audit: Administrative Set up of Co-operative Audit Department in the State - Duties & Responsibilities

6. Any other important and need based Co-operative Institutions and Apex Level Co-operative Institutions selected and approved by the Department.

Procedure : A brief introduction by the Staff-in-charge about the working of the society / institution / department prior to the study visit to the society. 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. Detailed study of the latest Annual Reports, Audit Reports and Financial Statements. Detailed study of the Bye-Laws of the society. Study of the main books maintained and other statements. Discussion with the office-bearers and members regarding the working, problems, Business Development Plan, etc. Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

Evaluation : Co-operative Training will be assessed by a Team of Examiners consisting of Staff-in-charge and another faculty member (within the Department) as External Member nominated by the HoD of Co-operation 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 (Staff in charge)	40
Evaluation of Report (External Member – within the Department)	40
Joint 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?

Marketing

Hours/Week : 2

Credit : 2

UNIT-I : Marketing – Definition – Nature – Scope – Functions – Importance – Role of Marketing- Approaches to the Study of Marketing – Marketing concept – Recent innovations in Modern Marketing.

UNIT-II : Product – Meaning – Classification – Planning – Modification – Diversification – Elimination – New product development.

UNIT-III : Pricing – Meaning – objectives – Factors influencing price determination – Methods of price determination – Cost oriented pricing – Demand oriented pricing – Competitive pricing – New product pricing – Product line pricing – Geographical pricing – Psychological pricing – Price discounts.

UNIT-IV : Channels of distribution - Channel functions – Factors to be considered in channel selection – retailing, wholesaling, direct marketing and on-line marketing.

UNIT-V : Advertising – Objectives – Types – Benefits – Criticism against advertising – Media selection.

BOOKS FOR STUDY

1. Marketing Management – V.S.Ramasamy&S.Namakumari
2. Marketing Management – C.P.Gupta and N.Rajan Nair
3. Marketing – J.Jayasankar
4. Fundamentals of Marketing – Stanton
5. Marketing – R.S.N. Pillai and Bagavathi
6. Essential of marketing – K.Sundar

BOOKS FOR REFERENCE

1. Marketing Management – S.A.Sherlekar
2. Marketing Management – C.P.Mamoria and Sathish Mamoria
3. Marketing Management – Philip Kotler
4. Marketing Management – M.M. Varma
5. Marketing Management – P.K.Agarwal

Advertisement and Salesmanship

Hours/Week : 2

Credit : 2

UNIT-I : Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste? – Difference between Advertising and Salesmanship.

UNIT-II : Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Importance.

UNIT-III : Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticisms against Salesmanship.

UNIT-IV : Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities – Other Requisites of a Salesman.

UNIT-V : Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.

BOOKS FOR STUDY:

1. Advertising and Salesmanship–P. Saravanavel & S. Sumathi
2. Essential of Advertising–S. Chandran
3. Advertising and Sales Promotion–Dr.R.L. Varshny & Dr.S.L. Gupta
4. Advertising and Personal Selling–Dr.C.B. Gupta
5. Advertising and sales promotion– Mishra & Harikumar

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