

DHANRAJ BAID JAIN COLLEGE

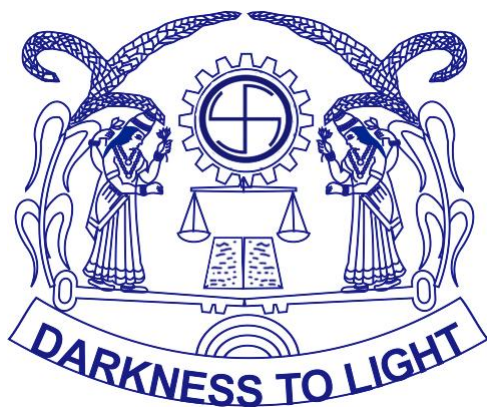
(Autonomous)

Thoraipakkam, Chennai – 600097

Affiliated to the University of Madras

DEPARTMENT OF COOPERATION

B.Com (Cooperation)



SYLLABUS

(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

SCHEME OF EXAMINATIONS

PART	STUDY COMPONENTS / PAPER TITLE	Inst. Hours / Week	Examination				Credit
			Duration	CIA	External Exam	Total	
SEMESTER – I							
I	Language – I or any language	5	3	20	80	100	3
II	English – I	5	3	20	80	100	3
III	Core – I History, Theory & Practice of Cooperation	5	3	20	80	100	4
III	Core :II Financial Accounting	5	3	20	80	100	4
III	Allied: I Economic Analysis	6	3	20	80	100	5
IV	NME : I General Awareness /Basic Tamil - I	2	3	20	80	100	2
IV	Soft skill	2	3	-	100	100	2
SEMESTER – II							
I	Language – II or any Language	5	3	20	80	100	3
II	English – II	5	3	20	80	100	3
III	Core – III Cooperative Finance	5	3	20	80	100	4
III	Core: IV Management Accounting	5	3	20	80	100	4
III	Allied: II Business organization	6	3	20	80	100	5
IV	NME : II Insurance / Advance Tamil	2	3	20	80	100	2
IV	Soft Skill	2	3	-	100	100	2
SEMESTER – III							
I	Language – III or any Language	5	3	20	80	100	3
II	English – III	5	3	20	80	100	3
III	Core – V Non-Credit Cooperatives	5	3	20	80	100	4
III	Core – VI Cost Accounting	5	3	20	80	100	4
III	Allied: III Business Statistics	6	3	20	80	100	5
IV	NME :III Personality Enrichment	2	3	20	80	100	2

SEMESTER – IV							
I	Language – IV or any language	5	3	20	80	100	3
II	English – IV	5	3	20	80	100	3
III	Core – VII Cooperative Management	5	3	20	80	100	4
III	Core – VIII Income Tax Law and Practice	5	3	20	80	100	4
III	Allied: IV Computer Application	6	3	20	80	100	5
IV	NME : IV Computing Skills	2	3	20	80	100	2
IV	Environmental Studies	2	3	20	80	100	2
SEMESTER – V							
III	Core: IX Cooperative Law	6	3	20	80	100	4
III	Core: X Banking Law And Practices	6	3	20	80	100	4
III	Core: XI Entrepreneurship Development	6	3	20	80	100	4
III	Core: XII Application Oriented Paper – I: Practical Training Phase-I	6	-	20	80	100	6
III	Elective : I Computer Application – Tally	6	3	20	80	100	5
SEMESTER – VI							
III	Core: XIII Cooperative Administration & Audit	6	3	20	80	100	4
III	Core: XIV Business Law	6	3	20	80	100	4
III	Core: XV Office Management	6	3	20	80	100	4
III	Core: XVI Application Oriented Paper – II: Practical Training Phase- II	5	-	-	100	100	6
III	Elective :II Principles of Marketing	5	3	20	80	100	5
IV	Value Education	2	3	20	80	100	2
V	Extension Activities	-	-	-	-	-	2

B.COM-COOPERATION

Course Code	COURSE TITLE	L	T	P	C
14M421A	HISTORY, THEORY AND PRACTICE OF CO-OPERATION	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Meaning of Cooperation-Definitions, basic concepts special features; principles of cooperation – meaning and definitions of cooperative principles-evolution of cooperative principles – Rochdale principles - ICA commission 1937 - reformulation of cooperative principles by ICA in 1966 and 1995 – Application of principles in practice.
UNIT 2	Economic systems – capitalism, communism and socialism – cooperation as a balancing factor. Cooperation and other economic organizations – cooperation and joint stock company, partnership firm – cooperation and Trade Union.
UNIT 3	History of cooperation in foreign countries: Consumer Cooperatives in England, credit cooperatives in Germany, Dairy cooperative in Denmark and marketing cooperatives in Canada.
UNIT 4	Cooperative movement in India – Genesis and growth of cooperative movement in the pre-independence and post-independence periods-important land marks from 1875- committees, enactment of various Acts, development of Cooperatives under Five Year plans [from VI Five Year plan]
UNIT 5	Cooperative education and training – need and importance – Arrangements made at Varies Level –NCUI, State cooperative unions, District cooperative unions, member education – structure of Cooperative training institutes – Role of universities / colleges. Role of ICA.

REFERENCE BOOKS:

1. R.D.Bedi, Theory, History and practice of Cooperation, International Publishing House, Meerut.
2. B.S.Mathur, Cooperation in India, Sahitya Bhavan, Agra.
3. T.N.Hajela, Cooperation – Principles, Problems and practice, Konark Publishers, Delhi.
4. O.R.Krishnaswami & V.Kulandaisamy, Theory of Cooperation, Shanma publications, Coimbatore.
5. V.Saradha, Theory of Cooperation, Himalaya Publishing House, Bombay.
6. D.Jha, In search of Cooperative values, Vikash Publishing House, Delhi.
7. G.R.Madan, Cooperative movement in India, Mittal Publications, Delhi.

Course Code	COURSE TITLE	L	T	P	C
14M421B	CORE : II FINANCIAL ACCOUNTING	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Book Keeping- Objects- Double Entry- Advantages –Journal- Subsidiary Books- Uses – Ledgers Postings and Balancing – Cash Book – Types of Cash Books.
UNIT 2	Depreciation- Causes- Methods of Depreciation-Straight line method and Diminishing Return method- Annuity Method – Provision and Reserves- Types of Reserves.
UNIT 3	Trial Balance – Preparation –Capital and Revenue items-Errors disclosed and not disclosed by Trial Balance – Rectification of errors – Suspense Account.
UNIT 4	Preparation of Final Accounts- Gross Profit, Net Profit- Trading Account, Profit and Loss Account – Balance Sheet- Adjusting entries.
UNIT 5	Accounts of Non Trading concerns – Receipts and Payments Accounts – Income and Expenditure Accounts- Balance Sheet. Departmental Accounts – Meaning-Need- Advantages- Distinction Between Department and Branches.

BOOKS RECOMMENDED:

1. Financial Accounting – Jain S.P. & Narang K.L. (First Edition – 2004)
2. Financial Accounting- Reddy T.S & Murthy.
3. Advanced Accounting – M.C.Shukla
4. Advanced Accounting- Pillai and Bhagavathi.
5. Advanced Accounting- Jain and Narang
6. Advanced Accounting- Gupta
7. Principles of Accounting- N.Vinayakam& K.L Nagarajan.

B.COM-COOPERATION

Course Code	COURSE TITLE	L	T	P	C
14C421A	ALLIED: I ECONOMIC ANALYSIS	6	-	-	5

UNIT	SYLLABUS
UNIT 1	The Nature & Scope of Economics, Demand analysis – Demand schedule, law of Demand – Demand Curve. Utility analysis – law of Diminishing marginal utility, consumer's equilibrium – Elasticity of Demand.
UNIT 2	Production Function – Factors of production, law of returns, Cost and Revenue – Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost, Marginal Cost, Short Run Cost Curves –Revenue Curves.
UNIT 3	Market Structure – Pricing Under Perfect Competition and Monopoly. Price Discrimination – Pricing Under Monopolistic Competition – Duopoly and Oligopoly.
UNIT 4	Pricing, Marginal Productivity Theory – Rent – Quasi Rent, Interest Theory – Profit Theory.
UNIT 5	National Income – National Product and National Income – Problems of Economics Welfare - Nature and Principles of Public Finance, Public Expenditure and Indirect Taxes.

REFERENCE BOOKS :

1. P.N.Reddy & H.R. Appanniah Principles of Business Economics.
2. Dr.Sankaran S.Economic Analysis.
3. Dr.Sankaran S.Principles of Economics.
4. ML.Sethu Lakshmi Narain Agarwal – Principles of Economic
5. ML.Sethu Lakshmi Narain Agarwal – Money Banking International Trade and Public Finance.

Course Code	COURSE TITLE	L	T	P	C
14M422C	CORE: III COOPERATIVE FINANCE	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Cooperative credit: Evolution and structure of cooperative credit movement in India – Rural and Urban, Agricultural and non-agricultural – Role of credit Organisation – RBI, NABARD, RRBs.
UNIT 2	Primary Agricultural Cooperative Credit Societies – constitution and management, size, functions. Crop Loan System – meaning features, procedures, problems – overdues – remedies – Development Action Plan.
UNIT 3	District Central Cooperative Banks – origin – constitution, management, structure – Resource mobilization, branch banking, Lending functions. State Cooperative Bank origin - constitution – management, structure Resource mobilization – funds management, functions. National Federation Of State Cooperative Banks (NAFSCOBs)
UNIT 4	Long Term Credit : Origin, Nature and Features of Long Term Credit – Need for separate agency – Primary Agricultural and Rural Development Banks (PARD Banks) – Organizational pattern, sources of finance – Loan sanctioning procedures – Recovery management. State Agricultural and Rural Development Bank (SARD Banks) –Objectives, constitution, raising of funds – Issue of various debentures – Redemption of debentures – Functions.
UNIT 5	Non Agricultural Cooperative Credit: constitution, objectives, functions and management of Urban Cooperative Banks, Employees Thrift and credit cooperatives, Industrial Cooperative Bank, Housing Cooperatives.

REFERENCE BOOKS :

1. Mathur B.S.: Cooperation in India.
2. Memoria C.B.: Agricultural Problems of India.
3. Nakkiran.S.: Agricultural Finance and Rural Banking.
4. Naidu V.T.: Farm Credit and Cooperatives in India.
5. Rustagi N.K.: Crop. Insurance in India.
6. Sami Uddin and Mahfoozur Rahman : Cooperative Sector in India.
7. Hajela T.N. : Cooperation Principles, Problems and Practice
Abdul Kuddus: Cooperative credit and banking.

Course Code	COURSE TITLE	L	T	P	C
14M422D	CORE: IV MANAGEMENT ACCOUNTING	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Principles of Management Accounting: Origin, Definition, objectives, functions, scope and limitations. Principles Of Management Accounting – Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting – Functions of Management Accountant.
UNIT 2	Analysis and Interpretation of Financial Statements – Meaning and types of financial statement, format of income statement and balance sheet.
UNIT 3	Accounting Ratio: Meaning, Advantages, and Limitations of ratio analysis of different categories of ratio – Fund Flow & cash flow statements and its uses.
UNIT 4	Budgetary Control: Meaning of budget, budgeting and budgetary control – Objectives, advantages and limitations of Budgetary Control. Types of Budgets – Preparation of Budget: Sales, Production, Purchase, Cash, Master Budget. Fixed and Flexible budget.
UNIT 5	Management Accounting Practices to different types of Cooperatives – Marginal costing and break even analysis.

REFERENCE BOOKS:

1. Maheswari S.N. – Principles of Management Accounting.
2. Khan M.Y & Jain P.K. – Management Accounting.
3. Reddy T.S & Hari Prasad Reddy – Management Accounting.
4. Pandey I.M. – Financial Management.

Course Code	COURSE TITLE	L	T	P	C
14C422B	ALLIED: II BUSINESS ORGANISATION	6	-	-	5

UNIT	SYLLABUS
UNIT 1	Business – Characteristics of Business – Classification of Business – Industry, Commerce, Trade, Business Firms Business System – Objectives of Business, Economics objectives – Essentials of a successful Business.
UNIT 2	Form of Business organizations – Sole Proprietorship – Partnership – Cooperative societies –Joint Stock Company – State Enterprises – Public Under taking – Public Enterprises.
UNIT 3	Setting up of a business – Procedural aspects in setting up of a new business. Factors involved in locating the business.
UNIT 4	Financing of a business –need for finance – sources of finance – methods of raising funds – Trade and its Divisions, wholesale Trade, Retail Trade, Hire and Installment Purchase – International Trade.
UNIT 5	Meaning of Associations – Trade Associations – chambers of Commerce – Stock Exchanges – Nature of commodities functions.

REFERENCE BOOKS:

1. Bushan Y.K. Fundamental of Business Organization & Management.
2. Peter F.Drucker –Management Tasks Responsibilities and Practices.
3. Dinkar Pagare – Business Organisation and Management.
4. Shoriekar S.A – Modern Business Organisation and Management.
5. James A.F. Stoner & R.Edward Freeman – Management.

B.COM-COOPERATION

Course Code	COURSE TITLE	L	T	P	C
14M423E	CORE: V NON-CREDIT COOPERATIVES	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Cooperative marketing – Need and importance of cooperative marketing – Origin of cooperative marketing societies in India Role and Function of Marketing societies at various levels Primary, Central, State and National – Role of NABARD and NCDC. Dantwala Committee On Cooperative Marketing. Importance of storage and Ware Housing in agricultural marketing.
UNIT 2	Dairy Cooperatives – Place of dairying in National Economy – Importance of cooperative dairying in India – Structure and functions - Anand Pattern – Development of Dairy Cooperatives under Operation Flood Programme III – Role of NDDB.
UNIT 3	Industrial Cooperatives – Importance and types – Constitution and working of Handloom weaver's cooperatives – At primary and state level – Cooperative Tea factories.
UNIT 4	Consumer cooperatives – Need and importance – Structure and working of consumer cooperatives at Primary, District, State and National level – Purchase policy sales policy, personnel policy – Role in Public Distribution System – Latest trends – Problems.
UNIT 5	Production and processing cooperatives – constitution and working of Cooperative sugar factories – Cooperative spinning mills – Labour cooperatives.

REFERENCE BOOKS:

1. R.D.Bedi, Theory, History and practice of Cooperation, International Publishing House, Meerut.
2. B.S.Mathur, Cooperation in India, Sahitya Bhavan, Agra
3. B.S.Mathur, Cooperative Marketing in India.
4. T.N.Hajela, Principles problems and practice of cooperation konark Publishing House.
5. G.R.Madan, Cooperative movement in India Mittal Publications New Delhi.

Course Code	COURSE TITLE	L	T	P	C
14M423G	CORE: VI COST ACCOUNTING	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting. cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting.
UNIT 2	COST SHEET AND RECONCILIATION: Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Cost Reconciliation.
UNIT 3	MATERIALS: Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity (EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average & weighted average).
UNIT 4	LABOUR: Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.
UNIT 5	OVERHEADS: Meaning and definition – Importance- Classification – Primary - Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate.

REFERENCE BOOKS:

1. Cost Accounting, T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting, Jain And Narang
3. Cost Accounting, S.P. Iyengar
4. Advanced Problems and Solutions in Cost Accounting, Dr.S.N. Maheswari.

Course Code	COURSE TITLE	L	T	P	C
14C423C	ALLIED: III Business Statistics	6	-	-	5

UNIT	SYLLABUS
UNIT 1	Origin, Meaning, definition and characteristics of statistics – Uses and limitation.
UNIT 2	Classification and Tabulation of Data – Types and Importance - Presentation of data including diagrammatic and Graphical Methods – Bar Diagram, Pie Diagram histogram and Ogive. Frequency Table – Structure and Formation – Discrete and Continuous Series.
UNIT 3	Measure of Central Tendency / Average – Arithmetic Mean, Median, Mode, Quartiles, Geometric, Harmonic Mean - Combined Arithmetic Mean and weighted Mean.
UNIT 4	Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation.
UNIT 5	Measures of skewness – Meaning, Definition and Types – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.

REFERENCE BOOKS:

1. S.P. Gupta – Statistical methods
2. D.N. Gupta – Business statistics
3. B.N. Asthana – Elements of statistics
4. R.S.N. Pillai and V. Bhagavathi – Statistics

Course Code	COURSE TITLE	L	T	P	C
14M424H	CORE: VII COOPERATIVE MANAGEMENT	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Management: Definition - Need and functions of management - Evolution of management thought – Taylor and scientific Management H. Fayal’s modern management theory – principles of Management.
UNIT 2	Planning: Meaning – Types, importance steps in planning – process and techniques of planning – Organizing : meaning - nature - Purpose - types – Formal and informal organization – Authority and Responsibility – Delegation of Authority.
UNIT 3	Staffing: Recruitment – Selection –Training – Placement. Motivation – Leadership – Communication – Control – Control Techniques.
UNIT 4	Cooperative management: meaning objectives functions distinctive features of cooperative Management – Comparison with other enterprises, principles of cooperative management – Decision making in Cooperatives.
UNIT 5	Organisation and management of cooperatives: meaning, objectives, principles of organization. Democratic structure – General body – Role of managing committee and subcommittee in cooperatives. Staffing – Recruitment in cooperatives – control: Meaning, importance and process of control in Cooperatives – Essentials of effective control system in Cooperatives.

REFERENCE BOOKS:

1. Dr. S. Nakkiran – Cooperative management
2. Dr.V. Kulandaisamy – Cooperative management
3. Sherlekar S.S Business organisature and management.

Course Code	COURSE TITLE	L	T	P	C
14M424J	CORE: VIII INCOME TAX LAW AND PRACTICE	5	-	-	4

UNIT	SYLLABUS
UNIT 1	Meaning of Income - Definition - Assessment year - Previous year - Assessee – Persons -Agricultural income - Exempted income- Fully exempted- Partially exempted - Residential status of an individual – Scope of total income.
UNIT 2	Heads of income - Income from Salary - Meaning – Definition – Chargeability - Allowances - Perquisites - Valuation of perquisites - Gratuity – Pension (simple problem only).
UNIT 3	Income from House Property – Meaning – Definitions - Annual value - Chargeability - Deductions from house property (simple problem only).
UNIT 4	Income from Capital Gains – Income from other Sources – Deductions under section 80 – C to 80 G (simple problem only).
UNIT 5	Assessment of individuals – Assessment Procedure – Self Assessment – Best Judgment Assessment.

REFERENCE BOOKS:

1. Income Tax Law and Practice – H.C. Mehrotra
2. Income Tax Law & Practice – U. P. Gavl & D. B. Narang
3. Income Tax Law & Practice – Hari Prasad Reddy & Reddy

Course Code	COURSE TITLE	L	T	P	C
14C424D	ALLIED: IV COMPUTER APPLICATION	3	-	3	5

UNIT	SYLLABUS
UNIT 1	Computers: Introduction – Importance - History of Computers - Classifications -Components of computers- Hardware and Software.
UNIT 2	Ms-Office Word: creating, Saving Files- formatting pages, paragraphs-creating list and numbering, headings-style, font, sizes-Editing text-tables-finding and replacing text-Inserting pages, Breaks, pages numbers, book marks-header and footers-working with charts and graphs-working with tools-mail merge.
UNIT 3	Ms-office Excel : creating and selecting works sheet-using auto fill-Adding and removing rows and columns-copying and moving information –creating and copying formulas-naming ranges-using function ,filter, pivot tables –chart, Creating, formatting & Printing.
UNIT 4	Ms-Office Power point; Creating a Presentation-Editing a presentation-Customizing animation - Networks; Internet-internet explorer-components-internet environment-WWW-working, browsing, searching and savings –book mark-favorite, create, delete, printing –email :creating, receiving, reading & Sending message, etc.,
UNIT 5	A Detailed study and Working with software on the Accounting of Primary Cooperative Societies.

PRACTICAL

Note: 1. Among the Unit II,III and IV One Question may be asked with either or basis .

2. Unit V Practical Question relating to software is a compulsory question.

UNIT: II

- 1. Creating official letter**
- 2. Creating Business letter**
- 3. Preparation of Bio-data**
- 4. Use of Mail Merge.**
- 5. Insertion of charts, Tables and Diagrams.**

UNIT: III

- 1. Entering information in the worksheet.**
- 2. Sum Function, entering formula**
- 3. Moving, copying, inserting and Deleting rows and Columns**
- 4. Creating a worksheet like Mark sheet, Pay slip.**
- 5. Creating charts.**

UNIT: IV

- 1. Creating slides.**
- 2. Creating a presentation and views on Slides.**
- 3. Changing Slide layouts.**
- 4. Inserting Clip Art**
- 5. Adding Tables.**

Course Code	COURSE TITLE	L	T	P	C
14M425K	CORE: IX COOPERATIVE LAW	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Need for separate legislation for cooperatives – General and specific – cooperative law viz a Viz Cooperative principles. History of Cooperative legislation in India – Cooperative Credit Societies Act 1904, Cooperative Societies Act 1912, Madras Cooperative Societies Act 1932. Multi Unit Cooperative Societies Act 1941, Model Cooperative Societies bill 1957, Madras State Cooperative Societies Act 1961, Rules 1963, Multi State Cooperative Societies Act 2002.
UNIT 2	Short Title, Extent and commencement, definitions, Registration Qualifications of Members their Rights and Liabilities, Management of Registered Societies, Duties and Privileges of Registered Societies.
UNIT 3	State aid to registered societies, paid officers and servants of society Audit, Inquiry, Inspection, Investigation, Surcharge, Super session, Settlement of Disputes.
UNIT 4	Insured cooperative Banks, Joint farming Societies, Lift Irrigation Societies, Land Development Banks, Winding up and Cancellation of Registration of Registered Societies, Execution of Degree, Decisions Awards and Orders.
UNIT 5	Appeals, Revision and Review, Offences and Penalties Miscellaneous.

REFERENCE BOOKS :

1. Bedi R.D – Cooperative Law in India.
2. Calvert .H – The Law and Principles of Cooperation.
3. Government of India – Report of Committee on Cooperative Law.
4. Government of Tamil Nadu – Tamil Nadu State Cooperative Societies Act 1983 and Rules 1988.
5. Rajagopalan .S Tamil Nadu Cooperative Societies Act and Rules.
6. Vidvans MD – Cooperatives Law in India.

Course Code	COURSE TITLE	L	T	P	C
14M425L	CORE: X BANKING LAW AND PRACTICE	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Banking structure in India – Banks and economic development – Social responsibilities of Banks – Commercial banks, origin, functions, Nationalisation of banks, RBI and its role.
UNIT 2	Role of Commercial banks in Indian Money markets. Its relationship with cooperative banks and credit institutions – Commercial banks and agriculture finance. Provision of Banking Regulation Act as applicable to cooperative banks – NABARD, Origin and functions.
UNIT 3	Banker and customer relationship – Definition – Opening of a Bank account – Relationship between banker and customer – Rights and duties of a banker – Bankers lien – Opening of a new account – Special types of customers – Minor – Partnership firms – Joint stock companies.
UNIT 4	Negotiable instrument : Cheques & bill of exchange – Crossing of cheque – Different kinds of crossing and their significance – Duties and responsibilities of paying banker and Collecting banker Endorsement – Kinds of endorsement.
UNIT 5	Funds mobilization and deployment : various Loans and advances – Cash credit Over draft – Principles of lending, E-banking : Credit card, Debit card, ATM, RTGS & NEFT –Net banking.

REFERENCE BOOKS:

1. Sundaram & Varshney –Banking theory law & practice.
2. Radhasamy .M – Practice of Banking.
3. Santhanam – Banking, theory law & practice.
4. Davar S.R. – Law & practice of Banking.

B.COM-COOPERATION

Course Code	COURSE TITLE	L	T	P	C
14M425M	CORE: XI ENTREPRENEURSHIP DEVELOPMENT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Entrepreneurship –Meaning, definition type – Factors influencing entrepreneurship development – Function of entrepreneurs.
UNIT 2	Entrepreneurial development agencies : Commercial Banks – District industries center – National small Industries Corporation – Small Industries Development Organization : SISI (Small Industries Service Institute) ALL INDIA financial institutions : IDBI, IFCI, ICICI, IRDBI, etc.,
UNIT 3	Project Management: Identification of business opportunity – feasibility study – Marketing – finance – Technology and legal formalities, preparation of project report.
UNIT 4	Entrepreneurial development programmes (EDPs): Role and relevance, Role of Government in organizing EDPs – Role of NGOs in Organizing EDPs.
UNIT 5	Procedures and steps involved in establishing small and village industries, operational features and problem – Field visits – entrepreneurial profile of such industries. SKILL DEVELOPMENT: Feedback from Successful Entrepreneurs.

REFERENCE BOOKS:

1. Director of Industries: A guide to small scale entrepreneurs.
2. Baunbuck C.M. and Manusco. R – Entrepreneurship and Venture Management.
3. Holt – Entrepreneurship.

Course Code	COURSE TITLE	L	T	P	C
14A4251	CORE: XII APPLICATION ORIENTED PAPER I PRACTICAL TRAINING PHASE – I	-	-	6	6

UNIT	SYLLABUS
UNIT 1	OBJECTIVES OF THE PRACTICAL TRAINING <ol style="list-style-type: none">1. To give practical knowledge on constitution, management, business operations of various types and levels of cooperative banks and societies.2. To train in day to day administration, Accounts maintenance and Auditing.3. To develop the capability to appreciate and understand the working and the influence of various economic and social forces on the institutions visited.4. To provide exposure for career development.
UNIT 2	<p>The training shall be the study visits to State, District and Primary level institutions such as :</p> <p>State Level –State Cooperative Bank, State Cooperative Agriculture and Rural Development Bank, State Industrial Cooperative Bank, State Cooperative Marketing Federation, State Cooperative Milk Producers Federation, State Consumers Cooperative Federation, State Cooperative Housing Federation, State Weavers Cooperative Society, State Cooperative Union etc.,</p> <p>District Level : Central cooperative Banks (other than Chennai Central Cooperative Bank) District Cooperative Union, Milk Producers Cooperative Union, Marketing and Supply Society, Printing Press etc.,</p> <p>Primary Level : Primary cooperative bank / society, milk producers society, consumer stores, marketing society, Agriculture and Rural Development Bank etc.,</p> <p>Others : Urban Bank, Employees thrift and Credit society, House Building Society, Industrial Cooperative Estate etc.,</p> <p>The visits shall be under the guidance and supervision of Assistant Professor of the Department of Cooperation. The student should maintain the record of the study visits wherein he should record all the information gathered in accordance with the proforma devised by the department.</p>
UNIT 3	ASSESSMENT OF THE TRAINING RECORD <p>The training undergone and the record prepared shall be assessed by a committee consisting of the Head of the Department, one lecturer and the lecturer – incharge for the training programme. The assessment shall be based on the following criteria.</p> <ol style="list-style-type: none">1. Record 50 marks2. Test 20 marks3. Viva- voce 30 marks

UNIT 4	RECORD The record submitted by each student should contain all the information gathered during the study visit. The record shall be assessed on the basis of the following criteria. <ol style="list-style-type: none">1. Whether the working of the institutions is recorded well2. Whether the relevant data collected and presented well3. Whether the student actively participated during the study visits.4. Whether key problems of each society visited have been identified and analyzed.5. Whether conclusions and suggestions are sound, practical and useful.
UNIT 5	TEST AND VIVA VOCE To test the knowledge of the students of the institutions they visited , the Lecturer – in-charge of the training programme will frame a question paper containing questions relating to constitution, management and business operations and value the answer scripts.

Viva voce

The viva –voce examination shall be conducted by a committee consisting of the Professor – in-charge (internal) for training and an External Examiner drawn from the Panel of Examiners as suggested by the Board of Studies in Cooperation. The marks to be awarded based on the following.

1. Factual Information about the cooperatives	10 marks
2. Knowledge of the problem and solutions	10 marks
3. Clarity and expression	10 marks

	30 Marks

Course Code	COURSE TITLE	L	T	P	C
14M425N	ELECTIVE: I COMPUTER APPLICATION –TALLY	3	-	3	5

UNIT	SYLLABUS
UNIT 1	Computer – Environment usage – Tally loading – Setting the directory.
UNIT 2	Tally – Starting – Creating Company – Altering company operations – General environment configuration – Functional keys and shortcut keys.
UNIT 3	Voucher entry – delivery note – Payment voucher – Receipt voucher - debit note - Credit note.
UNIT 4	Creations of various accounts – Indexing – Creation of ledgers – Multiple ledgers – Cost categories – cost centers, Budget – Bank Reconciliation – Inventory maintenance – Inventory valuation – Interest calculation.
UNIT 5	Consolidation of accounts – Import / export data – Final accounts – Reporting – Fund flow statements, cash flow statements – Inventory analysis report – Printing of Report – ERP.

REFERENCE BOOKS:

1. Vishnu Priya Singh - Tally9
2. Kogent Solutions Inc - Tally9
3. Ramaiah Publications - Tally9

Course Code	COURSE TITLE	L	T	P	C
14M426P	CORE: XIII COOPERATIVE ADMINISTRATION AND AUDIT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Meaning and nature of Administration – Definition of cooperative administration – Scope of cooperative administration – Main fields of Cooperative administration – Significance of cooperative administration.
UNIT 2	The organizational set-up of the cooperative departments – Registrar of Cooperative Societies and other Functional Registrars – Set-up of the Cooperative department at State, Regional, District And Taluk / Block Levels In Tamil Nadu.
UNIT 3	Audit – Definition – Objects – Advantages Of Audit – Kinds Of Audit – Audit Programmes – Duties and responsibilities of the auditor – Vouching and Routine Checking – Internal Check and Internal Audit – Verification and Valuation of Assets and Liabilities.
UNIT 4	Audit of Final accounts and balance sheet – Misappropriation, embezzlement of funds – Audit Classification RBI Norms – Preparation of Final Audit – Memorandum and its enclosures.
UNIT 5	Definition – Objectives and needs for Cooperative audit – Duties and powers of Cooperative auditors – Agencies for Cooperative audit – Kinds of cooperative audit – Audit of cooperative credit societies, marketing societies, and consumers cooperative stores.

REFERENCE BOOKS:

1. O.R. Krishnaswamy – Principles of Cooperative Audit
2. Government of Tamilnadu State Cooperative societies Act – 1983 and Rules 1988.
3. Goel R.B. – Cooperative Management and Administration
4. S.L. Goel and B.B. Geol: Principles, Problems and Prospects of Cooperative Administration.
5. B.N.Tandon : Practical Auditing
6. Dinkar Pagare : Principles and Practice of Auditing.

Course Code	COURSE TITLE	L	T	P	C
14M426Q	CORE: XIV BUSINESS LAW	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Nature of Contract : Object of Law of contract The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation. Consideration – Capacity to contract – Free consent - Legality of object – void agreement.
UNIT 2	Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.
UNIT 3	Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.
UNIT 4	Special Contracts : Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.
UNIT 5	Sale of Goods Act : Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

REFERENCE BOOKS:

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003.
4. Commercial / Business Law – N.D. Kapoor

Course Code	COURSE TITLE	L	T	P	C
14M426R	CORE: XV OFFICE MANAGEMENT	6	-	-	4

UNIT	SYLLABUS
UNIT 1	Office Management: Meaning, functions, Role of manager in office – Planning & scheduling of office work.
UNIT 2	Records Management: Meaning purpose, Principles – Filing: objectives characteristics of good filing system, methods of filing.
UNIT 3	Office correspondence – Handling inward mail and outward mail, Typing and reproduction service, mail service – Forms: Types of Forms, Form design, principles and control.
UNIT 4	Office stationery & supplies –Types of stationery, stationery purchase, record, storage and issue of stationery.
UNIT 5	Office Cost Reduction: Elements of office cost – methods of cost control – management of office work – setting standard – process of measurement – work simplification.

REFERENCE BOOKS:

1. Leffing welland Robinson: Text Book of office management.
2. P.K.Ghose – Office Management.
3. J.C.Denyly – Office Management.

Course Code	COURSE TITLE	L	T	P	C
14A4262	CORE: XVI APPLICATION ORIENTED PAPER II PRACTICAL TRAINING PHASE II	-	-	5	6

UNIT	SYLLABUS
UNIT 1	Unit 1: OBJECTIVE OF THE INTERNSHIP <ol style="list-style-type: none">1. To impart training in one Cooperative society / bank for 15 days thereby providing an opportunity to the student to know in detail the general working.2. To bring out a project report like record by a student under the guidance of a Lecturer in the department of Cooperation. List of Cooperatives / departments recommended for apprenticeship training. <ol style="list-style-type: none">1. Primary Agricultural Cooperative Bank2. District Central Cooperative Bank / Brance3. Primary Agriculture And Rural Development Bank4. Urban Cooperative Bank5. Employees Thrift and Credit Society6. House Building Cooperative Society7. Cooperative Consumer Whole Sale Stores / Super market.8. Primary Weaver's Society9. District Cooperative Union10. Circle Deputy Registrar's Office11. Block Department office – Extension officer / Cooperation12. District Cooperative Audit office.
UNIT 2	Unit 2: Detailed study of the byelaws of the society Registration, Liability, Working Capital, Membership, Functions, Profit Distribution etc.,
UNIT 3	Unit 3: Management and Administration of the society, General body, Board of Management Secretary And Various Sections / Departments.
UNIT 4	Unit 4: Statutory matters like Amendment of byelaws, Audit – Classification, Inspection Inquiry Arbitration Liquidation etc.,
UNIT 5	Unit 5: Preparation Record: each student shall submit two records original and duplicate. The record shall be corrected by the lecturer allotted, The record shall contains 3 chapters <ol style="list-style-type: none">1. General Profile2. Special functions3. The Work Learnt

Assessment of Apprenticeship training:

A faculty on rotation basis will be in-charge of this Phase-II practical training programme. The assessment of apprenticeship training shall be assessed by internal examiner the Professor in-charge of the Training Programme and an external examiner drawn from the panel of examiners recommended by the board of studies in cooperation. The following criteria shall be adopted for an assessment.

1. Internal – by Internal examiner	20 Marks
2. Record	50 Marks
3. Viva Voce	<u>30 Marks</u>
	<u>100 Marks</u>

For record and viva voce marks the average of both examiners will be taken into account.

1. Apprenticeship under gone : To Assess the students performance, the department shall evolve a proforma containing the areas like Attendance, work Learnt, behavior, Attitude towards the training etc., and get a confidential performance appraisal report from the concerned society in the prescribed proforma.
2. Apprenticeship record assessment :
 1. To verify the record whether it reflects active participation of the student.
 2. To verify the records whether the administrative functions of the society are well recorded.
 3. To verify whether the special functions carried out to fulfill the requirement of the principal objective are well Interpreted.
 4. To verify whether the various books, records maintained are recorded.
 5. To verify whether the data collected have been presented well (sequence of ideas elastic tabulation diagram etc.,).

Course Code	COURSE TITLE	L	T	P	C
14M426S	ELECTIVE: II PRINCIPLES OF MARKETING	5	-	-	5

UNIT	SYLLABUS
UNIT 1	Marketing: Concept of Market and Marketing, Modern Concept of Marketing, Objectives, Classification of Markets, Market Selling, Marketing and Economic Development.
UNIT 2	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 3	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, Pattern of Segmentation, New Product Development and Segmentation Steps.
UNIT 4	Promotion Mix: Importance of Advertising- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen
UNIT 5	Services Marketing: Meaning, Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services- SWOT of service mix of Educational Institutions.

REFERENCE BOOKS:

1. Services Marketing in Indian Context - R.Srinivasan
2. Principles of Marketing - Philip Kotlar.
3. Marketing Management - Pillai and Bagavathi.
4. Marketing Management - Mamoria, C.B and Satish Mamoria
5. Marketing - Gandhi. J.C.