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| M.COM.,  CO OPERATION |
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| **SYLLABUS**  **FROM THE ACADEMIC YEAR**  **2023 - 2024** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |
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**contents**

1. PO and PSO Description
2. PG – Template
3. Methods of Evaluation & Methods of Assessment
4. Semester Index.
5. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
6. *Course Lesson Box*
7. *Course Objectives*
8. *Units*
9. *Learning Outcome*
10. *Reference and Text Books*
11. *Web Sources*
12. *PO & PSO Mapping tables*

**M.COM., COOPERATION**

The M.Com., Cooperation Post Graduate Degree program, focuses on areas relating to cooperation like cooperation management and administration, cooperative credit and banking, cooperative accounts and audit, rural development and marketing, agricultural marketing, cooperative laws non-credit cooperatives, etc., aiming to provide strong foundation in all aspects of cooperation. Other courses related to finance, management, accounting, banking, insurance, taxation, research, entrepreneurship and human relations add additional flavour to provide learners with wholesome knowledge about business and cooperation.

Mandatory internship and project work ensure industrial exposure and research experience, thereby enhancing employability and research skills of learners.

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION** | |
| **Programme** | **M.COM CO OPERATION** |
| **Programme Code** |  |
| **Duration** | **PG - Two Years** |
| **Programme Outcomes (Pos)** | **PO1: Problem Solving Skill**  Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.  **PO2: Decision Making Skill**  Foster analytical and critical thinking abilities for data-based decision-making.  **PO3: Ethical Value**  Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.  **PO4: Communication Skill**  Ability to develop communication, managerial and interpersonal skills.  **PO5: Individual and Team Leadership Skill**  Capability to lead themselves and the team to achieve organizational goals.  **PO6: Employability Skill**  Inculcate contemporary business practices to enhance employability skills in the competitive environment.  **PO7: Entrepreneurial Skill**  Equip with skills and competencies to become an entrepreneur.  **PO8: Contribution to Society**  Succeed in career endeavors and contribute significantly to society.  **PO 9 Multicultural competence**  Possess knowledge of the values and beliefs of multiple cultures and  a global perspective.  **PO 10: Moral and ethical awareness/reasoning**  Ability to embrace moral/ethical values in conducting one’s life. |
| **Programme Specific Outcomes**  **(PSOs)** | **PSO1 – Placement**  To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.  **PSO 2 - Entrepreneur**  To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.  **PSO3 – Research and Development**  Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.  **PSO4 – Contribution to Business World**  To produce employable, ethical and innovative professionals to sustain in the dynamic business world.  **PSO 5 – Contribution to the Society**  To contribute to the development of the society by collaborating with stakeholders for mutual benefit. |

**Template for P.G., Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester–I** | **Credit** | **Hours** | **Semester-II** | **Credit** | **Hours** | **Semester-III** | **Credit** | **Hours** | **Semester–IV** | **Credit** | **Hours** |
| 1.1. Core-I | 5 | 7 | 2.1. Core-IV | 5 | 6 | 3.1. Core-VII | 5 | 6 | 4.1. Core-XI | 5 | 6 |
| 1.2 Core-II | 5 | 7 | 2.2 Core-V | 5 | 6 | 3.2 Core-VIII | 5 | 6 | 4.2 Core-XII | 5 | 6 |
| 1.3 Core – III | 4 | 6 | 2.3 Core – VI | 4 | 6 | 3.3 Core – IX | 5 | 6 | 4.3 Project with viva voce | 7 | 10 |
| 1.4 Discipline Centric  Elective -I | 3 | 5 | 2.4 Discipline Centric  Elective – III | 3 | 4 | 3.4 Core – X | 4 | 6 | 4.4Elective - VI (Industry / Entrepreneurship)  20% Theory  80% Practical | 3 | 4 |
| 1.5 Generic Elective-II: | 3 | 5 | 2.5 Generic Elective -IV: | 3 | 4 | 3.5 Discipline Centric Elective - V | 3 | 3 | 4.5 Skill Enhancement course / Professional Competency Skill | 2 | 4 |
|  |  |  | 2.6 NME I | 2 | 4 | 3.6 NME II | 2 | 3 | 4.6 Extension Activity | 1 |  |
|  |  |  |  |  |  | 3.7 Internship/ Industrial Activity | 2 | - |  |  |  |
|  | **20** | **30** |  | **22** | **30** |  | **26** | **30** |  | **23** | **30** |
| **Total Credit Points -91** | | | | | | | | | | | |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System**

**for all Post – Graduate Courses including Lab Hours**

**First Year – Semester – I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – I | 5 | 7 |
| Core – II | 5 | 7 |
| Core – III | 4 | 6 |
| Elective – I | 3 | 5 |
| Elective – II | 3 | 5 |
|  |  | **20** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – IV | 5 | 6 |
| Core – V | 5 | 6 |
| Core – VI | 4 | 6 |
| Elective – III | 3 | 4 |
| Elective – IV | 3 | 4 |
| Skill Enhancement Course [SEC] - I | 2 | 4 |
|  |  | **22** | **30** |

**Second Year – Semester – III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – VII | 5 | 6 |
| Core – VIII | 5 | 6 |
| Core – IX | 5 | 6 |
| Core (Industry Module) – X | 4 | 6 |
| Elective – V | 3 | 3 |
| Skill Enhancement Course - II | 2 | 3 |
|  | Internship / Industrial Activity [Credits] | 2 | - |
|  |  | **26** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – XI | 5 | 6 |
| Core – XII | 5 | 6 |
| Project with VIVA VOCE | 7 | 10 |
| Elective – VI (Industry Entrepreneurship) | 3 | 4 |
| Skill Enhancement Course – III / Professional Competency Skill | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |

**Total 91 Credits for PG Courses**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **METHODS OF EVALUATION** | | | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | | **25 Marks** | |
| Assignments / Snap Test / Quiz | |
| Seminars | |
| Attendance and Class Participation | |
| **External Evaluation** | End Semester Examination | | **75 Marks** | |
| **Total** | | | **100 Marks** | |
| **METHODS OF ASSESSMENT** | | | |
| **Remembering (K1)** | | * The lowest level of questions require students to recall information from the course content * Knowledge questions usually require students to identify information in the text book. | |
| **Understanding (K2)** | | * Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. * The questions go beyond simple recall and require students to combine data together | |
| **Application (K3)** | | * Students have to solve problems by using / applying a concept learned in the classroom. * Students must use their knowledge to determine a exact response. | |
| **Analyze (K4)** | | * Analyzing the question is one that asks the students to break down something into its component parts. * Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. | |
| **Evaluate (K5)** | | * Evaluation requires an individual to make judgment on something. * Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. * Students are engaged in decision-making and problem – solving. * Evaluation questions do not have single right answers. | |
| **Create (K6)** | | * The questions of this category challenge students to get engaged in creative and original thinking. * Developing original ideas and problem solving skills | |

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PROGRAMME SPECIFIC OUTCOMES (PSO)** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **PSO1** | **3** | **3** | **3** | **3** | **3** |
| **PSO2** | **3** | **3** | **3** | **3** | **3** |
| **PSO3** | **3** | **3** | **3** | **3** | **3** |
| **PSO4** | **3** | **3** | **3** | **3** | **3** |
| **PSO5** | **3** | **3** | **3** | **3** | **3** |

**Level of Correlation between PO’s and PSO’s**

*(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)*

Assign the value

**1 – Low**

**2 – Medium**

**3 – High**

**0 – No Correlation**

**Credit Distribution for PG Programme in Commerce**

**M.Com. (Cooperation)**

**First Year**

**Semester I**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core I - Business Finance | 5 | 7 |
| Core II - Digital Marketing | 5 | 7 |
| Core III - Banking and Insurance | 4 | 6 |
| Elective I A- Cooperation - Theory and Practice  (or) I B - Rural Development | 3 | 5 |
| Elective II A - Cooperative credit and Banking  (or) II B -Rural and Agricultural Marketing | 3 | 5 |
| Part II |  |  |  |
|  |  |  |
|  |  | 22 | 30 |

**Semester II**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core IV - Strategic Cost Management | 5 | 6 |
| Core V - Corporate Accounting | 5 | 6 |
| Core VI - Setting up of Business Entities | 4 | 6 |
| Elective III A -Cooperative Law and Allied Laws  (or) III B - Agricultural Marketing and  Cooperatives | 3 | 4 |
| Elective IV A–Non-credit cooperatives  (or) IV B - International Financial Management | 3 | 4 |
| Part II | Skill Enhancement | 2 | 4 |
|  |  |  |
| Internship/Industrial Activity\* | - | - |
|  |  | 22 | 30 |

**Second Year**

**Semester III**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core VII - Taxation | 5 | 6 |
| Core VIII - Research Methodology | 5 | 6 |
| Core IX - Computer Applications in Business | 4 | 6 |
| Core X - Corporate and Economic Laws | 4 | 6 |
| Elective V A - Cooperative training: Visit to cooperative institutions and internship  (or) V B - Marketing of Services | 3 | 3 |
| Part II | Skill Enhancement | 2 | 3 |
| Soft Skills– III | 2 | 2 |
| Internship/Industrial Activity (Credits) | 2 | - |
|  |  | 24 | 30 |

**Semester IV**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I |  |  |  |
| Core XI - Human Resource Analytics | 4 | 6 |
| Core XII - International Business | 4 | 6 |
| Elective VI A–Strategic cooperative management  (or) VI B - Business Ethics and Corporate  Sustainability | 3 | 4 |
| Project with Viva | 3 | 4 |
| Part II | Skill Enhancement | 2 | 2 |
| Ability Enhancement Compulsory Course Soft Skills - IV | 2 | 2 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |
|  | **Overall Total (Semester I to IV)** | **91 credits** |  |

**M.Com. (Cooperation)**

**First Year Core –ISemester I**

**BUSINESS FINANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BUSINESS FINANCE** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To outline the fundamental concepts in finance |
| 2 | To estimate and evaluate risk in investment proposals |
| 3 | To evaluate leasing as a source of finance and determine the sources of startup financing |
| 4 | To examine cash and inventory management techniques |
| 5 | To appraise capital budgeting techniques for MNCs |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Business Financeand Time vale of money**  Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems. |
| **UNIT II(18 hrs)**  **Risk Management**  Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk |
| **UNIT III (18 hrs)**  **Startup Financingand Leasing**  Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee. |
| **UNIT IV (18 hrs)**  **Cash, Receivable and Inventory Management**  Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis. |
| **UNIT V (18 hrs)**  **Multi National Capital Budgeting**  Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting. |

**Theory 40%; Problems: 60%**

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |  |
| --- | --- | --- | --- |
| CO No. | CO Statement | Knowledge level | |
| CO 1 | Explain the important finance concepts | K2 | |
| CO 2 | Estimate risk and determine its impact on return | K5 | |
| CO 3 | Examine leasing and other sources of finance for startups | K4 | |
| CO 4 | Summarise cash,receivable and inventory management techniques | K2 | |
| CO 5 | Evaluate techniques of long term investment decision incorporating risk factor | K5 | |
| **Books for study:**   1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand &Sons, New Delhi. 2. Khan M.Y &Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10thEdition, McGraw Hill Education, New Delhi. 4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi. | | |
| **Books for reference:**   1. Pandey I. M., (2021), “Financial Management”, 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida. 2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. RustagiR. P., (2022), “Financial Management, Theory, Concept, Problems”, 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi. 4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | | |
| **Web references:**   1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf> 2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf> 3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf> 4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf> | | |

Note: Latest edition of the books may be used

**Mapping of Course Outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Core – IISemester I**

**DIGITAL MARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **DIGITAL MARKETING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To assess the evolution of digital marketing |
| 2 | To appraise the dimensions of online marketing mix |
| 3 | To infer the techniques of digital marketing |
| 4 | To analyse online consumer behaviour |
| 5 | To interpret data from social media and to evaluate game based marketing |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Digital Marketing**  Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals. |
| **UNIT II (18 hrs)**  **Online marketing mix**  Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions. |
| **UNIT III (18 hrs)**  **Digital media channels**  Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing. |
| **UNIT IV (18 hrs)**  **Online consumer behavior**  Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM. |
| **UNIT V (18 hrs)**  **Analytics and Gamification**  Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. |

**Course Outcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the dynamics of digital marketing | K2 |
| CO 2 | Examine online marketing mix | K4 |
| CO 3 | Compare digital media channels | K4 |
| CO 4 | Explain online consumer behavior | K2 |
| CO 5 | Analyse social media data | K4 |

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| --- |
| **Books for study:**   1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition,Pearson Education Pvt Ltd, Noida. 2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida. 3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida. 4. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida. 5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital MarketingTutorial”, Notion Press, Chennai. 6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. |
| **Books for reference:**   1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. 2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken. 3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London. 4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom. 5. Maity Moutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London. |
| **Web references:**   * 1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>   2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>   3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Core – IIISemester I**

**BANKING AND INSURANCE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BANKING AND INSURANCE** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the evolution of new era banking |
| 2 | To explore the digital banking techniques |
| 3 | To analyse the role of insurance sector |
| 4 | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| 5 | To analsye risk and its impact in banking and insurance industry |

**Course Units**

|  |
| --- |
| **UNITI (18 hrs)**  **Introduction to Banking**  Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking.Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT. |
| **UNIT II (18 hrs)**  **Contemporary Developments in Banking**  Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking. |
| **UNITIII (18 hrs)**  **Indian Insurance Market**  HistoryofInsuranceinIndia – DefinitionandFunctionsofInsurance–InsuranceContract – IndianInsuranceMarket – ReformsinInsuranceSector – InsuranceOrganisation – Insuranceorganisationstructure.InsuranceIntermediaries:InsuranceBroker – InsuranceAgent-SurveyorsandLossAssessors-ThirdPartyAdministrators(HealthServices) – Procedures-CodeofConduct. |
| UNITIV (18 hrs)Customer Services in Insurance Customer Service in Insurance – Quality of Service-Roleof Insurance Agents in Customer Service-Agent’s Communication and Customer Service –EthicalBehaviourinInsurance – GrievanceRedressalSysteminInsuranceSector –IntegratedGrievanceManagementSystem-InsuranceOmbudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines. |
| **UNIT V (18 hrs)**  **Risk Management**  Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk. |

**Course Outcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Relate the transformation in banking from traditional to new age | K2 |
| CO 2 | Apply modern techniques of digital banking | K3 |
| CO 3 | Evaluate the role of insurance sector | K5 |
| CO 4 | Examine the regulatory mechanism | K4 |
| CO 5 | Assess risk mitigation strategies | K5 |

|  |
| --- |
| **Books for study:**   1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. 2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. 3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. 4. [Theo Lynn](https://www.amazon.in/Theo-Lynn/e/B09BW7SC5Z/ref=dp_byline_cont_book_1) , [John G. Mooney](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=John+G.+Mooney&search-alias=stripbooks), [Pierangelo Rosati](https://www.amazon.in/s/ref=dp_byline_sr_book_3?ie=UTF8&field-author=Pierangelo+Rosati&search-alias=stripbooks), [Mark Cummins](https://www.amazon.in/s/ref=dp_byline_sr_book_4?ie=UTF8&field-author=Mark+Cummins&search-alias=stripbooks) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |
| **Books for reference:**   1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. 2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons. |
| **Web references:**   1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology> 2. [https://mrcet.com/downloads/digital\_notes/CSE/IV%20Year/CSE%20B.TECH%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%25)   20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20  PDF.pdf   1. <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page>   No108&flag=1 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective –I A Semester I**

**COOPERATION – THEORY AND PRACTICE**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COOPERATION – THEORY AND PRACTICE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the basic concept of cooperation and the emergence of cooperative movement in India |
| 2 | To recognize different models of cooperatives and principles of cooperation |
| 3 | To familiarize with the committees and commission relating to cooperative movement in India |
| 4 | To understand the role of government in the growth of cooperatives and the problems faced by them |
| 5 | To understand the latest trends and development in cooperatives |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Cooperation**  Cooperation: Meaning and definition – Evolution of cooperatives – Rochdale Pioneers – Contributions of Robert Owen, Charles Fourier – Gandhiji’s Views on Cooperation – Cooperative Movement in India and abroad – Benefits of Cooperation. |
| **UNIT II(12 hrs)**  **Models and Values of Cooperation**  Cooperative Models – Federal Vs Unitary, Limited Vs Unlimited Viability, New Generation Cooperatives – Statement of Cooperative Identity 1995 – Reformulated Principles of Cooperation – Cooperative Values – Self-Help, Mutual Help, Equality and Solidarity. |
| **UNIT III (12 hrs)**  **Cooperative Committees and Commission**  Committees and commission – All India Rural Credit Survey Committee, 1954 – CRAFICARD, 1981 – Taskforce on Short-Term Cooperative Credit Structure (STCCS), 2004 – Report of High-Power Committee on Cooperatives, 2009 – Vaidyanathan Committee Reforms. |
| **UNIT IV (12 hrs)**  **Role of Government and Policy formulation for Cooperatives**  Role of government in cooperatives – Government Budget and Taxation – Components and Implications for Economy – Institutional Aid and Subsidy to Cooperatives – Schemes and Policy Formulation and Implementation – Cooperatives and Five-year plans – Problems and Challenges faced by Cooperatives. |
| **UNIT V (12 hrs)**  **Recent Developments in Cooperatives**  Latest trends in Cooperatives – New Generation Cooperatives – Fintech – Agro Processing Small Finance and Payment Banks – Implications for Cooperatives – Formation of new Cooperation Ministry by Government of India – Digitalisation of Cooperatives – Conversion of Cooperatives into Multipurpose Cooperatives. |

## **CourseOutcomes**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Summarize the concept and evolution of cooperative movement in India and the benefits of cooperation | K2 |
| CO 2 | Construct the different cooperative models, new generation cooperatives and cooperatives values. | K3 |
| CO 3 | Examine the committees and commissions governing the emergence and growth of cooperative movement. | K4 |
| CO 4 | Appraise the role of government in cooperatives, schemes and policy formulation relating to functioning of cooperatives and challenges faced by them | K5 |
| CO 5 | Analyse the recent trends in cooperatives, digitalization of cooperatives and conversion of cooperatives into multipurpose cooperatives | K4 |

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| **Books for study:**   1. Hajela T.N, “Cooperation - Principles, Problems and Practice”, Konark Publisher, New Delhi. 2. Krishnaswami. O.R and Kulandaisamy V, “Cooperation: Concept and Theory”, Arudra Academy, Coimbatore. 3. SaradhaV, (2017), “The Theory of Co-operation”, Himalaya Publishing House, Mumbai |
| **Books for reference:**   1. Bedi R.D., “History and Practice of Cooperation”, International Publishing House, Meerut. 2. Mathur B.S (2015), “Cooperation in India”, Sahitya Bhavan, Agra 3. Krishnaswami. O.R. “Fundamentals of Cooperation”, S. Chand, New Delhi |
| **Web references:**   1. https://www.drishtiias.com/pdf/1629176840-cooperative-movement-in-india.pdf 2. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951_> DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF 3. <http://www.socialresearchfoundation.com/upoadreserchpapers/5/274/> 1909121156301st%20mohd%20arif.pdf |

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 1 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 3 |
| **CO 2** | 1 | 1 | 3 | 2 | 1 | 3 | 1 | 1 | 3 |
| **CO 3** | 1 | 2 | 2 | 3 | 1 | 2 | 1 | 1 | 2 |
| **CO 4** | 3 | 3 | 2 | 3 | 1 | 2 | 2 | 3 | 2 |
| **CO 5** | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 2 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – I B Semester I**

**RURAL DEVELOPMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **RURAL DEVELOPMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand rural development management practices |
| 2 | To evaluate planning and management initiatives of corporates and NGOs towards rural development |
| 3 | To appraise the basic infrastructure of rural economy initiatives by the government |
| 4 | To acquaint students with the Rural management system in India over the years |
| 5 | To identify the current potential threats to rural development initiatives |

**Course Units**

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| --- |
| **UNIT I (12 hrs)**  **Rural Development**  Rural Development – Concept, Philosophy, Principles, Policies and Programmes and Organisations – Rural development Management Practices – Rural Society and Polity – Rural Livelihood Systems – Poverty and Unemployment Eradication Programmes – Need for Inclusive and Sustainable Development. |
| **UNIT II (12 hrs)**  **Planning and Management of Rural Development Programmes**  Planning and Management of Rural Development Programmes – Approaches to Rural Development Rural Development Programmes of Government, NGOs, and CSR Initiatives of Corporate Sector. Social Forestry – Wasteland and Dryland Development. Participatory Rural Appraisal (PRA) – Concept, Types and Techniques – Cluster Approach. |
| **UNIT III (12 hrs)**  **Basic Services and Infrastructure for Rural Development**  Basic Services and Infrastructure for Rural Development – Access & Utilization of Services - Education, Health, Water, Sanitation, Transport, Energy, Communication and Housing – Transparency and Accountability in Public Service Delivery System – Public Private Partnership (PPP). |
| **UNIT IV (12 hrs)**  **Role of Panchayat Raj Institutions in the Development of Rural Economy**  Rural Management - Panchayat Raj System: Concept and Structure – Public Policy & Management - Role of Panchayat Raj Institutions in the Development of Rural Economy – Important Provisions of Panchayat Raj Act - 73rd Constitutional Amendment Act 1992. |
| **UNIT V (12 hrs)**  **Latest Issues in Rural Development**  Latest Issues in Rural Development: Climate Change and Biodiversity – Non-Conventional Energy Sustainable development – Risk Management – Reduce – Recycle and Reuse. |

## **CourseOutcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Interpret the need for an inclusive and sustainable rural economy | K2 |
| CO 2 | Appraise rural development programmes | K5 |
| CO 3 | Develop ideas for public private partnerships for development of rural infrastructure | K3 |
| CO 4 | Outline rural management programmes by adapting inputs from the Panchayat system | K2 |
| CO 5 | Explain mitigating effects of climate change on the rural areas | K2 |

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| **Books for study:**   1. Gupta K.R., (2004),“Rural Development in India”, Atlantic Publishers and Distributors, Chennai. 2. Azeez Abdul N.P, (2016),“Rural Development in India: Policies and Programmes”, Kalpaz Publications, New Delhi 3. Chatterjee & Shankar, (2015) “Rural Development Programmes in India”, OM Publications, Chennai. |
| **Books for reference:**   1. Sujit Kumar Paul, (2015) “Rural Development, Concept and Approaches, Concept Publishing”, New Delhi 2. Katar Singh & Shisodia AL, (2016) “Rural Development, Principles, Policies and Management”, SAGE Publications India Private Limited, New Delhi |
| **Web references:**   1. [https://www.indiacode.nic.in/bitstream/123456789/13260/1/ the\_tamilnadu\_cooperative\_ societies\_act-1983.pdf](https://www.indiacode.nic.in/bitstream/123456789/13260/1/%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20the_tamilnadu_cooperative_%20societies_act-1983.pdf) 2. [https://apeda.gov.in/apedawebsite/corporate\_info/APEDA-Rugulation-(Amendment)- 15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%20%2015.2.130001.pdf) 3. [https://www.rbi.org.in/scripts/FS\_Overview.aspx?fn=2755#:~:text=The%20Reserve% 20Bank% 20regulates%20the,to%20Cooperative%20Societies%20(AACS)](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%                                                                                                          20Bank% 20regulates%20the,to%20Cooperative%20Societies%20(AACS)) |

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** |  |  |  |  |  |  |  |  |  |
| **CO 2** |  |  |  |  |  |  |  |  |  |
| **CO 3** |  |  |  |  |  |  |  |  |  |
| **CO 4** |  |  |  |  |  |  |  |  |  |
| **CO 5** |  |  |  |  |  |  |  |  |  |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective –II A Semester ICOOPERATIVE CREDIT AND BANKING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COOPERATIVE CREDIT AND BANKING** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To enable students to understand different types of credit facilities available for operation and functioning of cooperatives |
| 2 | To enable students to get knowledge with respect to long term credit facilities available and the workings and functions of Urban Cooperative Banks |
| 3 | To make the students understand the concept of Social and Development Banking and management of risks in cooperatives |
| 4 | To familiarize students with the provisions of the Banking Regulation Act 1949, negotiable Instruments Act 1881, Prevention of Anti- Money Laundering Act, 2002 and SARFAESI |
| 5 | To enable the students to understand the latest trends in cooperative banking |

**Course Units**

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| **UNIT I (12 hrs)**  **Credit Structure of Cooperatives**  Cooperative Credit Structure – Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi-Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit. |
| **UNIT II(12 hrs)**  **Credit Facilities and Urban Cooperative Banks**  Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) –- Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB. |
| **UNIT III (12 hrs)**  **Introduction to Social and Development Banking**  Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR). |
| **UNIT IV (12 hrs)**  **Statutory Regulations Governing Cooperative Sector**  Banking Regulation Act, 1949 **–** Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences and Punishment – Attachment of Property – Adjudication –Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI). |
| **UNIT V (12 hrs)**  **Recent Developments in Cooperative Banking**  Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation. |

## **Courseoutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Analyze the basic credit structure of cooperatives in India. | K4 |
| CO 2 | Evaluate long term cooperative credit facilities and the functioning of National Federations. | K5 |
| CO 3 | Examine the concept and development of social and development banking. | K4 |
| CO 4 | Outline the provisions of various legal Acts applicable to the working and functioning of cooperatives | K2 |
| CO 5 | Examine the recent trends and development in cooperative banking | K4 |

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| **Books for study:**   1. Indian Institute of Banking and Finance, (2017), “Cooperative Banking-Principles, Laws and Practice”, Macmillan Publications, Noida (UP). 2. Abdul Kuddus K A& Zakir Hussain A K (2010), “Cooperative Credit and Banking”,Limra Publications, Chennai 3. Nakkiran, S, (1990),“Cooperative Banking in India”, Rainbow Publications, Coimbatore. |
| **Books for reference:**   1. Thiru Narayanan R (1996), “Cooperative Banking in India”, Mittal Publications, New Delhi 2. Nakkiran S,“Urban Cooperative Banking”, Rainbow Publications, Coimbatore 3. GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions |
| **Web references:**   1. <https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=>The%20Reserve%20Ban   k%20regulates%20the,to%20Cooperative%20Societies%20(AACS).   1. https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf 2. <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf> |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 2 | 2 | 1 | 2 | 1 | 3 | 1 | 1 | 2 |
| CO2 | 2 | 3 | 2 | 3 | 1 | 1 | 1 | 1 | 2 |
| CO3 | 2 | 2 | 3 | 2 | 1 | 3 | 1 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO5 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – II B Semester I**

**RURAL AND AGRICULTURAL MARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **RURAL AND AGRICULTURAL MARKETING** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To learn the concepts of rural marketing and its environments. |
| 2. | To understand the buying behaviours of rural consumers |
| 3. | To gain knowledge on strategies relating to rural product, branding, packaging, etc. |
| 4. | To learn the functioning of food processing industry including distribution and promotion in the rural market. |
| 5. | To understand the principles and functioning of cooperative marketing |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Rural marketing**  Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs rural marketing – Rural marketing environment – Becoming a successful rural marketer. |
| **UNIT II (12 hrs)**  **Rural buyer behaviour**  Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments. |
| **UNIT III (12 hrs)**  **Rural product strategy and pricing**  Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP. |
| **UNIT IV (12 hrs)**  **Food processing industry infrastructure in India**  Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets. |
| **UNIT V (12 hrs)**  **Cooperative marketing**  Meaning of cooperative marketing - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board. |

## **CourseOutcomes**

**Studentswillbeableto**

|  |  |
| --- | --- |
| CO 1 | Apply the concepts of rural marketing |
| CO 2 | Analyse the buying behaviours of rural consumers |
| CO 3 | Appraise the strategies relating to rural product, branding, packaging, etc. |
| CO 4 | Design distribution and promotional mix in the rural market relating to food processing industry |
| CO5 | Assess the principles and functioning of cooperative marketing |

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| **Books for study:**   1. Acharya S.S (2019), “Agricultural Marketing in India”, 6thEdition., Oxford & IBH Publishing, New Delhi 2. AshokM. V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi 3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai |
| **Books for reference:**   1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai 2. [Debarun Chakraborty](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Debarun+Chakraborty&search-alias=stripbooks), [Soumya Kanti Dhara](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=Soumya+Kanti+Dhara&search-alias=stripbooks) and [Adrinil Santra](https://www.amazon.in/s/ref=dp_byline_sr_book_3?ie=UTF8&field-author=Adrinil+Santra&search-alias=stripbooks), (2018), Rural Marketing in India: Texts and Cases, Atlantic Publishers, New Delhi 3. [Dogra Balram](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Dogra+Balram&search-alias=stripbooks) and [Karminder Ghuman](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=Karminder+Ghuman&search-alias=stripbooks) (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, NOIDA (UP) |
| **Web references:**   1. <https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf> 2. [https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992- cooperative-marketing.html](https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-%20cooperative-marketing.html) 3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content> |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO5 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Core – IV Semester II**

**STRATEGIC COST MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **STRATEGIC COST MANAGEMENT** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse the aspects of strategic and quality control management |
| 2 | To analyse and select cost control techniques |
| 3 | To apply activity based costing for decision making |
| 4 | To utilise transfer pricing methods in cost determination |
| 5 | To apply cost management techniques in various sectors |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Strategic Cost Management**  Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing. |
| **UNIT II(18 hrs)**  **Cost Control and Reduction**  Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications. |
| **UNIT III (18 hrs)**  **Activity Based Cost Management**  Activity Based Cost Management: Concept, Purpose, Stages, Benefits,Relevance in Decisionmaking and its Application in Budgeting – Practical problems. |
| **UNIT IV (18 hrs)**  **Transfer Pricing**  Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems. |
| **UNIT V (18 hrs)**  **Cost Management in Agriculture and IT sector**  Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective. |

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| 1 | Explain strategic cost management and QC | K2 |
| 2 | Choose the appropriate technique for cost control | K3 |
| 3 | Make use of activity based costing in practice | K3 |
| 4 | Choose transfer pricing methods to solve problems | K3 |
| 5 | Construct cost structure for Agriculture and IT sector | K3 |

|  |
| --- |
| **Books for study:**   1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, TaxmannPublications Pvt. Ltd, New Delhi. 2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, HimalayaPublishing House Pvt Ltd, Mumbai. 3. Sexena V. K., (2020), “Strategic Cost Management and PerformanceEvaluation”, 1stEdition, Sultan Chand & Sons, New Delhi. |
| **Books for reference:**   1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK 2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| **Web references:**   1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=   Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.   1. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf> 2. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Core – V Semester II**

**CORPORATE ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **CORPORATE ACCOUNTING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the accounting treatment for issue of shares |
| 2 | To determine profits for fire and marine insurance |
| 3 | To prepare consolidated financial statements |
| 4 | To account for price level changes |
| 5 | To adopt financial reporting standards |

# Course Units

|  |
| --- |
| **UNIT 1 (18 hrs)**  **Issue of Shares and Final Accounts of Companies**  Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration. |
| **UNIT II (18 hrs)**  **Insurance Company Accounts**  Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies. |
| **Unit III (18 hrs)**  **Consolidated financial statements**  Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet. |
| **UNIT IV (18 hrs)**  **Contemporary Accounting Methods**  Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting. |
| **UNIT V(18 hrs)**  **Financial reporting**  Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements. |

**Theory: 20%; Problems: 80%**

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO1 | Determine profit and financial position by preparing financialstatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 | K5 |
| CO2 | Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies. | K3 |
| CO3 | Determine the overall profitability and financial position by preparingconsolidatedfinancialstatementsofholdingcompaniesin accordancewithAS21. | K5 |
| CO4 | Analyse contemporary accounting methods | K4 |
| CO5 | ExamineFinancialReporting based on appropriate AccountingStandardsandprovisionsofCompaniesAct2013withrespecttoCorporateSocialResponsibility | K4 |

|  |
| --- |
| **Books for study:**   1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi. 2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi. 3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi. 4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai. |
| **Books for reference:**   1. Arulanandam M.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi. 3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition,Sultan Chand &Sons, New Delhi. |
| **Web references:**   1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf 2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf 3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf 4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on>%20forensic%20accounting%20by%20Anjali.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Core – VI Semester II**

**SETTING UP OF BUSINESS ENTITIES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **SETTING UP OF BUSINESS ENTITIES** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the startup landscape and its financing |
| 2 | To analyse the formation and registration of Section 8 company |
| 3 | To outline the concept of LLP and business collaboration |
| 4 | To understand the procedure for obtaining registration and license |
| 5 | To create awareness about the legal compliances governing business entities |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Startups in India**  Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions forstartups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India. |
| **UNIT II (18 hrs)**  **Not-for-Profit Organisations**  Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs. |
| **UNIT III (18 hrs)**  **Limited Liability Partnership and Joint Venture**  Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation. |
| **UNIT IV (18 hrs)**  **Registration and Licenses**  Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration. |
| **UNIT V (18 hrs)**  **Environmental Legislations in India**  Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Compare the various avenues of acquiring finance to setup a business entity | K2 |
| CO 2 | Recall the legal requirements for Section 8 Company | K1 |
| CO 3 | Examine the provisions for LLP and joint venture | K4 |
| CO 4 | Analyse the registration and licensing procedure | K4 |
| CO 5 | Examine the compliance of regulatory framework regarding environment | K4 |

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| --- |
| **Books for study:**   1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi. 2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore 3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai 4. Amit Vohra &Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi |
| **Books for reference:**   1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida 2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida 3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida 4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA 5. Daniel Sitarz,(2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rdEdition, ‏Nova Publishing, USA |
| **Web references:**   1. <https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_>SBEC\_2018.pdf 2. <https://www.mca.gov.in/MinistryV2/incorporation_company.html> 3) 3. [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 A](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20%20Partnership%20%20A)ct,%202008.pdf 4. https://legislative.gov.in/sites/default/files/A1999-48.pdf 5. <https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_>act%2C1986.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – III A Semester II**

**COOPERATIVE LAW AND ALLIED LAWS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COOPERATIVE LAW AND ALLIED LAWS** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To enable students to understand the history of cooperative legislation with reference to Indian context |
| 2 | To impart knowledge with respect to provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988 |
| 3 | To understand the statutory control of cooperatives and settlement of disputes and functioning of cooperative tribunals |
| 4 | To understand the concepts of Indian Contract Act, Sale of Goods Act,Indian Evidence Act |
| 5 | To give an insight as to various allied laws governing cooperatives in India |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **History of Cooperative Legislation in India**  History of Cooperative Legislation in India – Cooperative Credit Societies Act of 1904, Cooperative Societies Act of 1912, Model Cooperative Societies Act, 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act,1995 – Multistate Cooperative Societies Act, 2002, 97th Constitutional Amendment. |
| **UNIT II(12 hrs)**  **Tamil Nadu Cooperative Societies Act, 1983 and Rules 1988**  Provisions relating to Registration of Cooperative Societies – Amendment of Bye-Laws. Division and Amalgamation – Qualification & Disqualification of Members – Duties and Privileges of Registered Societies – Properties and Funds of Registered Cooperative Societies – Net Profit Distribution. |
| **UNIT III (12 hrs)**  **Statutory Control of Cooperatives and Cooperative Tribunals**  Inquiry, Inspection and Surcharge – Supersession of Board – Settlement of Disputes – Execution of Decree, Orders and Awards – Winding up and Liquidation - Cooperative Tribunals – Appeal, Review and Revision - Offences and Penalties – Establishment Matters – Appointment – Rules governing Service conditions of employees – Case laws. |
| **UNIT IV (12 hrs)**  **Allied Laws I**  Indian Contract Act, 1872: Definition and Types of Contracts – Essentials of Valid Contract – Assignment, Performance and Discharge of Contract – Breach of Contract – Remedies of Contract - Sale of Goods Act, 1930: Definition of Sale, Contract of Sale – Difference between Sale and Agreement to Sell – Concept of Condition and Warranty – Transfer of Property – Indian Evidence Act,1972: Examination of Evidence, Relevance and Admissibility, Evidence of Facts. |
| **UNIT V (12 hrs)**  **Allied Laws II**  Consumer Protection Act, 2019: Definition of Consumer – Rights of Consumer, Violation of Consumer Rights, Unfair Trade Practices – Consumer Disputes Redressal Commission – Offences and Penalties - Shops and Establishment Act, 1988: Hours of work – Period of interval – Holidays – Wages for holidays – Prohibition of Employment of Children – Food Standards and Safety Authority of India (FSSAI) : Role, Function and Initiatives – Prevention of Food Adulteration – Food Testing – Infrastructure and Surveillance – Training and Capacity Building: Indian Limitations Act, 1963 : Meaning – Computation – Legal Disability – Expiry and Extension of Period. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Summarize the provisions of various cooperative legislation in India. | K2 |
| CO 2 | Examine the provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988. | K4 |
| CO 3 | Analyze the statutory control of cooperatives and procedure of dispute settlement. | K4 |
| CO 4 | Summarise the provisions of Sale of Goods Act and Indian Evidence Act. | K2 |
| CO 5 | Outline various allied laws governing cooperative societies in India | K2 |

|  |
| --- |
| **Books for study:**   1. Nainta, B. (2002), “The Law of Cooperative Societies in India: Central and States Legislation”, Deep & Deep Publications, New Delhi. 2. Vidwans M.D, “Cooperative Law in India”, Sahithya Bhavan Publishers, New Delhi. 3. Pillai, R.S.N and Bhagavathi, (2013), “Legal Aspects of Business”, S Chand & Sons, New Delhi. |
| **Books for reference:**   1. Goel B.B (2006), “Cooperative Legislation, Trends and Dimension”, Deep and Deep Publication, New Delhi. 2. CalvertH., (1917), “The Law and Principles of Cooperation in India: Being the Co-operative Societies Act No.II of 1912”, Thacker, Spink & Company, UK. 3. Arulselvam.M, “Tamil Nadu Cooperative Society Manual”, Malathi Publications, Chennai. |
| **Web references:**   1. https://egyankosh.ac.in/bitstream/123456789/19643/1/Unit-18.pdf 2. https://www.indiacode.nic.in/show-   data?actid=AC\_JK\_69\_625\_00001\_00001\_1613468268592&sectionId=53784&sectionno=1  58&orderno=165   1. <https://egazette.nic.in/WriteReadData/2019/210422.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 1 | 2 | 2 | 3 | 1 | 3 | 1 | 1 | 3 |
| CO2 | 2 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 |
| CO3 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 |
| CO5 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – III B Semester II**

**AGRICULTURAL MARKETING AND COOPERATIVES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **AGRICULTURAL MARKETING AND COOPERATIVES** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the rural economic market and its agricultural history |
| 2 | To identify the elements of agricultural market and its infrastructure |
| 3 | To evaluate the regulation of agricultural markets over the ages |
| 4 | To analyse the linkages between agro based industries and processing cooperatives |
| 5 | To understand the role of promotional agencies in agricultural marketing |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Rural Economy and History of Agricultural Marketing**  Features of Rural Economy – Meaning and Scope of Agri Business – Production, Cost, Supply and Price Determination and Income Policy - History of Agricultural Marketing in India – Importance of Agricultural Marketing. |
| **UNIT II (12 hrs)**  **Constraints in Agri Business**  Constraints in Agri Business: Market and Competition – Nature of Demand and Supply of Agro-based Commodities – Requirements of Agri Business: Infrastructure, Transport, Storage and Warehousing – Economic, Social and Cultural Factors – Utilisation of Scarce Resources |
| **UNIT III (12 hrs)**  **Regulation and Analysis of the Agricultural Market**  Agricultural Marketing: Characteristics of Traditional Agricultural Marketing System – History of market Regulation – Regulation of Agricultural Marketing – Regulated Marketing and its Objectives - Agriculture Extension – Strength Weakness Opportunities and Threats (SWOT) Analysis of Market – Planning and Analysis of Production and Marketing- Market Information and Intelligence. |
| **UNIT IV (12 hrs)**  **Linkages between Farmers Markets and Processors**  Agro-based and Horticulture based Industries: Establishment of Marketing and Agro Processing Linkages between Farmers Markets and Processors - Role of Primary, District and State Level Marketing and Processing Cooperatives. – Linkage with National Economy and Export Potential. |
| **UNIT V (12 hrs)**  **Modern Methods of Agricultural Marketing and Promotional Agencies**  Modern Methods of Agricultural Marketing: Contract Farming – Direct Marketing – Marketing through Farmers Interest Group – Cooperative Marketing – Forward and Futures Market – National Agriculture Market (eNAM) – Role of Promotional Agencies – National Cooperative Development Corporation (NCDC) National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Small Farmers Agri-business Consortium (SFAC). |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain supply and price position of the agricultural market | K2 |
| CO 2 | Analyse the factors influencing the agricultural market | K4 |
| CO 3 | Analyse the agricultural market regulations | K4 |
| CO 4 | Explain the economic linkages between agro markets and exports | K2 |
| CO 5 | Categorize cooperative promotional agencies according to agricultural processes | K4 |
| **Books for study:**   1. N.L. Agarwal and S.S. Acharya (2021), “Agricultural Marketing in India”, 7th Edition, Oxford & IBH Publishing, New Delhi. 2. Kamat, G,S., (2019), “New Dimensions of Cooperative Management”, 2nd Edition, Himalaya Publishing House, Mumbai. 3. Ashok M.V. (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi. | | | |
| **Books for reference:**   1. Freddie l Barnard, John Foltz, Elizabeth A Yeager, (2016) Agribusiness Management, Routledge Publisher 2. Armstrong Emmanuel Ogidi, (2017), “Agribusiness and Cooperative Management”, AP Lambert Academic Publishing India. | | | |
| **Web references:**   * 1. [https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\_tamilnadu\_cooperative\_ societies\_ act-1983.pdf](https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_%20societies_%20act-1983.pdf)   2. <https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf>   3. <https://amul.com/files/pdf/annual_sustainability_report_2704.pdf> | | | |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO 1 | 1 | 2 | 2 | 3 | 3 | 1 | 3 | 1 | 1 |
| CO 2 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 1 | 1 |
| CO 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 4 | 1 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 1 |
| CO 5 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – IV A Semester II**

**NON-CREDIT COOPERATIVES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **NON-CREDIT COOPERATIVES** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand about the functioning and types of marketing cooperatives in India |
| 2 | To know about the working of processing cooperatives and to address the challenges faced by them |
| 3 | To impart knowledge about the need, importance, structure and types of consumer cooperatives in India |
| 4 | To understand the importance and types of industrial cooperatives in India |
| 5 | To know the functioning of various other general cooperatives societies and their role in economic development |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Marketing Cooperatives: Structure and Functions**  Marketing Cooperative – Need and Importance – Structure & Functions of Agriculture Producers Cooperative Marketing Societies (APCMS) – Tamil Nadu Cooperative Marketing Federation Ltd (TANFED) – National Agricultural Cooperative Marketing Federation Ltd (NAFED). |
| **UNIT II(12 hrs)**  **Processing Cooperatives**  Processing Cooperatives – Cooperative Spinning Mills – Cooperative Sugar mills – Fruits and vegetable Processing – Role of Agricultural and Processed Food Products Export Development Authority (APEDA) – Problems and Solutions Processing Cooperatives. |
| **UNIT III (12 hrs)**  **Consumer Cooperatives**  Consumer Cooperatives – Need & Importance - Structure of Consumer Cooperatives – Primary Consumer Stores (PCS) – Students Cooperative Stores – District Cooperative Wholesale Stores (DCWS) – State Consumer Federation – National Consumer Cooperative Federation (NCCF) – Implementation of Public distribution system (PDS) – Problems and Prospects of Consumer Cooperatives. |
| **UNIT IV (12 hrs)**  **Industrial Cooperatives**  Industrial Cooperatives – Industrial Cooperative Tea Factories – Weavers Cooperatives – Coir – Cooperative Printing Press – Cooperative Industrial Estates – Special Type of Industrial Cooperative Societies Indian Medical Practitioner Cooperative Pharmacy and Stores (IMPCOPS) – Madras Industrial Cooperative Analytical Laboratory (MICAL) Tamil Nadu Industrial Cooperative Bank (TAICO Bank) – Irula Snake Catchers Industrial Cooperative Society. |
| **UNIT V (12 hrs)**  **Other forms of General Cooperatives**  Other Cooperatives: Dairy cooperatives – Milk Producers Cooperative Societies (MPCS) – District Milk Producers Cooperative Union (DCMPU) – State Federation – Dairy Cooperatives in Gujarat – AMUL – Role of National Dairy Development Board (NDDB) – Fisheries Cooperatives – Housing Cooperatives – Fertilizer Cooperatives – Service Cooperatives – Hotel, Tourism, Hospital. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Examine the structure, functions, and types of marketing cooperatives. | K4 |
| CO 2 | Analyse the working and importance of processing cooperatives and to solve the problems and issues faced by them | K4 |
| CO 3 | Analyse the role and importance of different consumer cooperatives functioning in the cooperative sector. | K4 |
| CO 4 | Summarise the features of various industrial cooperative societies. | K2 |
| CO 5 | Analyse the functioning of various general cooperatives | K4 |

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| **Books for study:**   1. Kuddus Abdul. K.A and Hussain Zakir. A.K, “Non-Credit Cooperatives”, Limra Publications Chennai 2. Hajela T.N (2010), “Cooperation: Principles, Problems and Practice”, Konark Publishing 3. Rayudu C.S (1992), “Industrial Cooperatives”, Northern Book Centre, New Delhi |
| **Books for reference:**   1. Singh L.P (2001), “Cooperative Marketing in India and Abroad”, Himalaya Publishing House, Mumbai 2. ShanmugasundaramS., “Weavers Co-operatives”, Rainbow, Publications, 1987 3. Matur B.L., “Rural Development and Co –operation”, RBSA Publishers, 2000 |
| **Web references:**   1. <https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_> cooperative\_societies\_act-1983.pdf 2. <https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-> 15.2.130001.pdf 3. <https://amul.com/files/pdf/annual_sustainability_report_2704.pdf> |

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 |
| CO3 | 2 | 2 | 3 | 2 | 1 | 3 | 1 | 1 | 2 |
| CO4 | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 3 |
| CO5 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**First Year Elective – IV B Semester II**

**INTERNATIONAL FINANCIAL MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **INTERNATIONAL FINANCIAL MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the importance and nature of international flow of funds |
| 2 | To gain knowledge on the various features and transactions in the foreign exchange market |
| 3 | To analyse the techniques of international investment decisions for building a better portfolio |
| 4 | To understand the flow of funds in the international banks |
| 5 | To become familiar with various international instruments |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **International Financial Management**  International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. |
| **UNIT II(12 hrs)**  **Foreign Exchange Market**  Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. |
| **UNIT III (12 hrs)**  **International Investment Decision**  Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. |
| **UNIT IV (12 Hrs)**  **International Financial Decisions**  Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. |
| **UNIT V (12 hrs)**  **International Financial Market Instruments**  Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. |

## **Courseoutcomes:**

Studentswillbeableto:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Explain the importance and nature of international flow of funds | K2 |
| CO 2 | Analyse the fluctuations in exchange rate and impact on exchange markets | K4 |
| CO 3 | Analyse the techniques of international investment decisions for building a better portfolio | K4 |
| CO 4 | Explain the flow of funds in the international banks | K2 |
| CO 5 | Examine various international financial market instruments | K4 |

|  |
| --- |
| **Books for study:**   1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2ndEdition, Galgotia Publishing Company, Delhi 3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh 5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi |
| **Books for reference:**   1. Jeevanandam C, (2020), **“**Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi 2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi |
| **Web references:**   1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf> 2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf> 3. <https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER>   NATIONAL\_FINANCIAL\_MANAGEMENT.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 2** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 3** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| **CO 4** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 5** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core – VII Semester III**

**TAXATION**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **TAXATION** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| **1** | To identify deductions from gross total income and computation of income for different classes of assesses |
| **2** | To understand the procedure for filing of returns and tax planning |
| **3** | To analyse the structure on international business taxation |
| **4** | To assess Goods and Services Tax and filing GST returns |
| **5** | To compute customs duty as per Customs Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Assessment of persons**  Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society. |
| **UNIT II (18 hrs)**  **Tax Returns and Tax planning**  Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue. |
| **UNIT III (18 hrs)**  **International business taxation**  International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy. |
| **UNIT IV (18 hrs)**  **Goods and Services Tax**  Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision. |
| **UNIT V (18 hrs)**  **Customs Act, 1962**  Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. |

**Course Outcomes**

**Students will be able to:**

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Apply the provisions of income tax to determine taxable income | K3 |
| CO 2 | Plan taxes | K3 |
| CO 3 | Illustrate the nuances of international business taxation | K2 |
| CO 4 | Apply the provisions of GST | K3 |
| CO 5 | Summarise the provisions of Customs Act | K2 |

|  |
| --- |
| **Books for study:**   1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi 2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra 3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai. 4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi 5. Vandana Bangar andYogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II),Aadhya Prakashan, Prayagraj(UP). |
| **Books for reference:**   1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai. 2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited 3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai. 4. DatyV.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai. 5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi. |
| **Web references:**   1. https://www.icsi.edu/media/webmodules/16112021\_Advance\_Tax\_Laws.pdf 2. <https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf> 3. <https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core – VIII Semester III**

**RESEARCH METHODOLOGY**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **RESEARCH METHODOLOGY** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of research |
| 2 | To construct theoretical design and formulate hypotheses |
| 3 | To evaluate the data collection techniques |
| 4 | To perform parametric and non-parametric tests |
| 5 | To enhance report writing skills and develop ethical conduct in research |

# Course Units

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| --- |
| **UNIT I (18 hrs)**  **Introduction to Research Methodology**  Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulatinga research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. |
| **UNIT II (18 hrs)**  **Hypothesis Testing and Research Design**  Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design,Methods of sampling – Testing of reliability and validity – Sampling errors. |
| **UNIT III (18 hrs)**  **Data Collection**  Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview,Schedule, Questionnaire,Observation –Secondary Data: Meaning and sources. |
| **UNIT IV (18 hrs)**  **Data Analysis**  Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)  Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis. |
| **UNIT V (18 hrs)**  **Preparation of Research Report**  Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research. |

**Theory: 80%; Problems: 20%**

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the research concepts and recognise the research problem | K1 |
| CO 2 | Construct research hypothesis and determine the sample size | K3 |
| CO 3 | Select appropriate method for data collection | K3 |
| CO 4 | Interpret the results of statistical tests | K2 |
| CO 5 | Construct research report avoiding plagiarism | K3 |

|  |
| --- |
| **Books for study:**   1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. SultanChand & Sons, New Delhi. 2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods andTechniques. New Age International (P) Limited, New Delhi. 3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”,Himalaya Publishing House, Mumbai. |
| **Books for reference:**   1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research   Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).   1. Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani   Publisher, Ludhiana.   1. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce andManagement”, Anmol Publications, New Delhi |
| **Web references:**   1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\_notes/health\_ science\_students/ln\_research\_method\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_%20science_students/ln_research_method_final.pdf) 2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf 3. https://prog.lmu.edu.ng/colleges\_CMS/document/books/EIE%20510%20LECTURE%20N   OTES%20first.pdf   1. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/ |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core–IX Semester III**

**COMPUTER APPLICATIONS IN BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COMPUTER APPLICATIONS IN BUSINESS** |  | 2 | - | 4 | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of SPSS |
| 2 | To compare the values obtained in t-test and ANOVA |
| 3 | To perform regression and non-parametric tests |
| 4 | To create company, groups and ledgers and obtain financial statements using Tally Prime |
| 5 | To understand inventory management and account for goods and services tax |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to SPSS**  Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output. |
| **UNIT II(18 hrs)**  **Parametric Tests in SPSS**  Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression. |
| **UNIT III (18 hrs)**  **Non-parametric Tests in SPSS**  Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test |
| **UNIT IV (18 hrs)**  **Introduction to Tally Prime**  Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation.Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems. |
| **UNIT V (18 hrs)**  **Inventory and GST in Tally Prime**  Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. |

**100% Practical**

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Construct data file in SPSS | K3 |
| **CO 2** | Examine Means of samples | K4 |
| **CO 3** | Apply non-parametric tests | K3 |
| **CO 4** | Construct a company, form groups and get automated financial statements | K3 |
| **CO 5** | Plan for automation of inventory | K3 |

|  |
| --- |
| **Books for study:**   1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi 2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K 3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi 4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi |
| **Books for reference:**   1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York 2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai 3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani 4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata |
| **Web references:**   1. https://www.spss-tutorials.com/basics/ 2. https://www.tallyclub.in/ 3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/ |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Elective – V A Semester III**

**COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUTIONS AND INTERNSHIP**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **COOPERATIVE TRAINING: VISIT TO COOPERATIVE INSTITUIONS AND INTERNSHIP** |  | - | - | 4 | - | 3 | 4 | 40 | 60 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To gain practical knowledge on the performance of various types of agricultural and non-agricultural cooperatives |
| 2. | To provide the exposure on process of maintaining accounting records, auditing and administrative methods of various cooperatives |
| 3. | To understand the perception of members of cooperative on the functions of cooperatives |
| 4. | To provide an in-depth understanding on the dynamics of various socio-economic and political forces influencing the working of the cooperative institutions |
| 5. | To develop analytical skills for solving day to day issues faced by the cooperatives |

This cooperative training course has two components

1. Visit to Cooperative Institutions
2. Internship

**I.VISIT TO COOPERATIVE INSTITUIONS**

The cooperative institutional visit will be an observation study of various types of cooperatives at District, State and National levels furnished below. The field training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for cooperative training. It is expected to acquire practical managerial knowledge during their training visits.

**LIST OF VARIOUS TYPES OF DISTRICT LEVEL COOPERATIVE INSTITUIONS**

1. District Central Cooperative Bank Ltd.
2. District Consumer Cooperative Wholesale Stores Ltd.
3. District Cooperative Milk Producers’ Union Ltd.
4. District Cooperative Union
5. Office of the Deputy Registrar of Cooperative Societies
6. Office of the Joint Registrar of Cooperative Societies
7. Cooperative Sugar Mills Ltd.
8. Cooperative Tea Factory Ltd.
9. Large-Sized Adivasi Multi-Purpose Societies (LAMPS)
10. Farmers Service Societies (FSS)
11. Regional Offices of State Cooperative Institutions
12. Any other type of cooperative institution functioning at district level
13. Any other special type of cooperative society functioning in the respective district

**LIST OF VARIOUS TYPES OF STATE LEVEL COOPERATIVE INSTITUTIONS**

1. Tamil Nadu State Apex Cooperative Bank Ltd.
2. Tamil Nadu Cooperative Agricultural and Rural Development Bank Ltd.
3. Tamil Nadu Cooperative Consumers Federation Ltd.
4. Tamil Nadu Cooperative Milk Producers’ Federation Ltd.
5. Tamil Nadu Cooperative Housing Federation Ltd.
6. Tamil Nadu Cooperative Marketing Federation Ltd.
7. Tamil Nadu Handloom Weavers’ Cooperative Society Ltd (Co-optex)
8. Tamil Nadu Cooperative Urban Banks Federation Ltd
9. Tamil Nadu Cooperative Sugar Federation Ltd
10. Tamil Nadu Industrial Cooperative Bank Ltd

**NATIONAL LEVEL**

1. Regional Offices of any National Level Cooperative Institution

**II. INTERNSHIP**

Under the Internship component, the students are to chooseany type of cooperative institutionwithin their vicinity for a period of two weeks. The faculty in-charge will guide the students until their successful completion of Internship.

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall the procedures involved in admission of a member and issue of loans in cooperatives | K1 |
| CO 2 | Explain the interest rates for deposits and loans | K2 |
| CO 3 | Select appropriate method of investment and management | K3 |
| CO 4 | Infer the observations made during the filed visit about cooperatives | K2 |
| CO 5 | Organise a field visit and prepare internship report | K3 |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High - 3 Medium – 2 Low - 1**

**M.Com. (Cooperation)**

**Second Year Elective–V B Semester III**

**MARKETING OF SERVICES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **MARKETING OF SERVICES** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To learn distinctive features of services and key elements in services marketing |
| 2. | To provide insight into ways to improve service quality and productivity. |
| 3. | To understand marketing of different services in Indian context. |
| 4. | To understand the unique challenges inherent in managing and delivering quality services. |
| 5. | To understand the ‘state of the art’ of service management thinking. |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Services Marketing**  Evolution and growth of service sector – Significance of service marketing - Definition of services – Components – Characteristics – Classification of services – Differences between goods and services – Service design – Factors to be considered in designing service process – Guiding principles – Management models of service design – Services marketing system – Service process planning – Blue printing – Components of service blue prints and its stages – Process layout out and its types – Benchmarking – Service mapping. |
| **UNITII (12 hrs)**  **Service Marketing Mix**  Service marketing mix – Definition and Characteristics – Components of service marketing mix – 7Ps product in services, pricing, promotion, place, people, process and physical evidence. |
| **UNITIII (12 hrs)**  **Managing Demand and Supply**  Managing demand and supply and its strategies – Consumer Behaviour - Factors Influencing Consumer Behaviour - Types of marketing in service firms – Internal marketing – External marketing – Service triangle – Relationship marketing |
| **UNITIV (12 hrs)**  **Managing Service Quality**  Service quality and its dimensions – Measurement of service quality - Gap analysis – Service quality management - Problems in service quality control - Guidelines for managing service competition. |
| **UNITV (12 hrs)**  **Marketing of different services**  Marketing of financial services relating to banking and insurance services – Benefits – Formation of marketing mix for banking and insurance products - Health care services – Marketing of health care - Types of hospitals - Marketing mix for health care - Tourism services – Marketing mix for tourism - Professional or Consultancy services – Telecommunication. |

## **CourseOutcomes**

**Studentswillbeableto**

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Analyse the factors to be considered in designing service process | K4 |
| CO 2 | Summarise the Components of service marketing mix | K2 |
| CO 3 | Explain the factors influencing Consumer Behaviour | K2 |
| CO 4 | Analyse the guidelines for managing service competition | K4 |
| CO5 | Analyse the marketing practices in banking, insurance, health care, tourism and professional or consultancy services | K4 |

|  |
| --- |
| **Books for study:**   1. Valarie Zeithaml, D Gremler, et. al., “Services Marketing”, 4th Edition, TMH, New Delhi 2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee and Gopal Das (2019), “Essentials of Services Marketing”, 3rd Edition, Pearson Education, New Delhi. 3. Srinaivasan, R(2016), “Services Marketing in Indian Context”, Prentice Hall. |
| **Books for reference:**   1. James A Fitzmmons & Mona J Fitzmmons,(2004), “Service Management: operation, Strategy, Information Technology”, 5th Edition, TMH, New Delhi. 2. Ravi Sankar, (2002), “Services Marketing”, Excel Books, New Delhi 3. Lovelock Christopher H. Managing, “Services: Marketing Operations and Human Resources”, Englewood Cliffs, New Jersey, Prentice Hall Inc. |
| **Web references:**  1.<https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core – X Semester IV**

**CORPORATE AND ECONOMIC LAWS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **CORPORATE AND ECONOMIC LAWS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse current and capital account transactions and deal with foreign currency under FEMA Act |
| 2 | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| 3 | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| 4 | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| 5 | To explain the registration and related procedures under Real Estate Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Foreign Exchange Management Act, 1999**  Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. |
| **UNIT II (18 hrs)**  **Competition Act, 2002 and Consumer Protection Act, 2019**  Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.  The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. |
| **UNIT III (18 hrs)**  **Law relating to intellectual property rights**  Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.  The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. |
| **UNIT IV (18 hrs)**  **Prevention of Money Laundering Act, 2002**  Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal. |
| **UNIT V (18 hrs)**  **Real Estate (Regulation and Development) Act, 2016**  Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. |

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recall important provisions of FEMA | K1 |
| CO 2 | Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer | K4 |
| CO 3 | Summarise the process relating to obtaining copyrights and patents. | K2 |
| CO 4 | Examine the provisions of Money Laundering Act | K4 |
| CO 5 | Analyse the provisions relating to regulation of real estate | K4 |

|  |
| --- |
| **Books for study:**   1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi 2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri 3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi |
| **Books for reference:**   1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi 2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi 3. [AhujaV.K. and Archa Vashishtha](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Prof.+%28Dr.%29+V.K.+Ahuja+and+Dr.+Archa+Vashishtha&search-alias=stripbooks) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN) |
| **Web references:**   1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf 2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf 3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf 4. https://resource.cdn.icai.org/68524bos54855-cp2.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core – XI Semester IV**

**HUMAN RESOURCE ANALYTICS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **HUMAN RESOURCE ANALYTICS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concept and framework of human resource analytics |
| 2 | To evaluate the process of human resource analytics and the relevant research tools |
| 3 | To illustrate the evolution, types and design of HR metrics |
| 4 | To deal with data collection and transformation |
| 5 | To adopt tools and techniques for predictive modelling |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to Human Resource Analytics**  Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. |
| **UNIT II (18 hrs)**  **Business Process and HR Analytics**  Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research |
| **UNIT III (18 hrs)**  **Introduction to HR Metrics**  HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards. |
| **UNIT IV (18 hrs)**  **HR Analytics and Data**  HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. |
| **UNIT V (18 hrs)**  **HR Analytics and Predictive Modelling**  HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |

**Course Outcomes**

Students will be able to

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| **CO 1** | Examine the concept of human resource analytics | K4 |
| **CO 2** | Apply the HR tools and techniques in decision making | K3 |
| **CO 3** | Examine the different types of HR metrics and their relative merits | K4 |
| **CO 4** | Make use of HR data in report preparation | K3 |
| **CO 5** | Build models for predictive analysis | K3 |

|  |
| --- |
| **Books for study:**   1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai 2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow. 3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1stEdition, Sage Publications India Private Limited, New Delhi |
| **Books for reference:**   1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi 2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi 3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai. |
| **Web references:**   1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions 2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/> 3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Core – XII Semester IV**

**INTERNATIONAL BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **INTERNATIONAL BUSINESS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concepts of International Business and International Business Environment |
| 2 | To analyse the different theories of International Business. |
| 3 | To understand the legal procedures involved in International Business. |
| 4 | To evaluate the different types of economic integrations. |
| 5 | To analyze the operations of MNCs through real case assessment. |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)**  **Introduction to International business**  International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. |
| **UNIT II (18 hrs)**  **Theoretical Foundations of International business**  Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler’s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning’s Eclectic Theory of International Production. |
| **UNIT III (18 hrs)**  **Legal framework of International Business**  Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms. |
| **UNIT IV (18 hrs)**  **Multi-Lateral Agreements and Institutions**  Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD. |
| **UNIT V (18 hrs)**  **Multinational Companies (MNCs) and Host Countries**  Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.  Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. |

**Course Outcomes**

Students will be able to:

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Recalltheconceptsof International Business and International Business Environment | K1 |
| CO 2 | Analyzedifferent theories of International Business | K4 |
| CO 3 | Explainthe legal procedures involved in International business | K2 |
| CO 4 | Explain the different types of economic integrations. | K2 |
| CO 5 | Identify the operations of MNCs through real case assessment | K3 |

|  |
| --- |
| **Books for study:**   1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork 2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York 3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press |
| **Books for reference:**   1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,Mc Graw Hill Education, NewYork 2. Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore |
| **Web references:**   1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf> 2. [https://ebooks.lpude.in/commerce/mcom/term\_3/DCOM501\_ INTERNATIONAL\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_%20INTERNATIONAL_BUSINESS.pdf) 3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf> |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**High – 3 Medium – 2 Low – 1**

**M.Com. (Cooperation)**

**Second Year Elective – VI A Semester IV**

**STRATEGIC COOPERATIVE MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **STRATEGIC COOPERATIVE MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the basic management thoughts and functional areas of management in cooperatives |
| 2 | To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India |
| 3 | To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions |
| 4 | To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records |
| 5 | To identify and appreciate various training setup and Institutes for cooperative education, training, and development |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)**  **Introduction to Cooperatives Management**  Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources. |
| **UNIT II(12 hrs)**  **Cooperative Management and Control**  Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India. |
| **UNIT III (12 hrs)**  **Cooperative Administration and Powers of Controlling Authority**  Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings. |
| **UNIT IV (12 hrs)**  **Code of Conduct for Cooperative Elections and Preservation of Records**  Cooperative Elections – Authority to conduct Election – Cooperative Election Commission – Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records. |
| **UNIT V (12 hrs)**  **Education, Training and Development of Cooperatives**  Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative Training (National Council for Cooperative Training) – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the state level Junior Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives | K2 |
| CO 2 | Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them. | K2 |
| CO 3 | Analyse the different levels of administrative set up of cooperatives and the roles and powers of functional registrars. | K4 |
| CO 4 | Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records. | K2 |
| CO 5 | Explain the institutions and schemes supporting the training and development of cooperatives in India | K2 |

|  |
| --- |
| **Books for study:**   1. Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore 2. Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi. 3. [Ravichandran. K and Nakkiran. S](https://www.abebooks.com/servlet/SearchResults?an=ravichandran%20nakkiran&cm_sp=det-_-bdp-_-author) (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi |
| **Books for reference:**   1. Kulandaisamy V (2000),“Cooperative Management”, Arudra Academy, Coimbatore 2. Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House, New Delhi 3. Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8th Edition, Ane Books Pvt Ltd, New Delhi |
| **Web references:**   1. <https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/> wcms\_240640.pdf 2. http://cms.tn.gov.in/sites/default/files/documents/fisheries\_e\_pn\_2022\_23.pdf 3. http://cms.tn.gov.in/sites/default/files/documents/dairy\_e\_pn\_2022\_23.pdf 4. http://mpsc.mp.nic.in/eelection/upd\_doc/cooperative%20Rules-   election%20of%20cooperative%20societies.pdf |

Note: Latest edition of the books may be used.

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 1 | 1 |
| **CO 2** | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 1 | 3 | 1 | 2 | 2 |
| **CO 4** | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 |
| **CO 5** | 1 | 2 | 3 | 3 | 3 | 2 | 3 | 1 | 2 |

**High - 3 Medium – 2 Low - 1**

**M.Com. (Cooperation)**

**Second Year Elective – VI B Semester IV**

**BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To understand the concept and importance of business ethics |
| 2. | To enable ethical decision making based on various theories |
| 3. | To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| 4. | To understand the concepts of corporate sustainability |
| 5. | To analysesustainability information and prepare reports |

# Course Units

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| --- |
| **UNIT I (12 hrs)**  **Introduction to Business Ethics**  Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues. |
| **UNIT II (12 hrs)**  **Ethical Theories**  Ethical Decision Making **-**Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development. |
| **Unit III (12 hrs)**  **Moral Issues in Business**  Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.  Marketing and Advertising **-** Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.  Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.  HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.  Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability. |
| **UNIT IV (12 hrs)**  **Corporate Sustainability**  Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.  Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment. |
| **UNIT V (12 hrs)**  **Sustainability Reporting**  Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |  |
| --- | --- | --- |
| CO No. | CO Statement | Knowledge level |
| CO 1 | Apply the concepts of business ethics in practice | K3 |
| CO 2 | Demonstrate ethical decision making by applying various theories | K2 |
| CO 3 | Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection | K5 |
| CO 4 | Explain the concepts of corporate sustainability | K2 |
| CO5 | Construct reports disclosing sustainability information | K3 |

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| **Books for study:**   1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida 2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi 3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand & Co. Ltd., New Delhi |
| **Books for reference:**   1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi 2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi 3. MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India |
| **Web references:**   1. [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%25) 20ETHICS%20&%20EN TREPRENEURSHIP.pdf 2. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf 3. https://sdgs.un.org/topics/desertification-land-degradation-and-drought 4. https://sdgs.un.org/sites/default/files/documents/1387bp\_ccInNSDS.pdf 5. https://wedocs.unep.org/handle/20.500.11822/9435 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO4 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**High – 3 Medium – 2 Low – 1**