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

The B.Com Cooperation Degree Programme provides ample exposure to courses from the fields of Cooperatives, Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career both in cooperatives and corporate, become an entrepreneur and a key contributor to the economic development of the country.

B.Com with Co-operation is a 3-year full-time undergraduate course that deals with studying the diverse components of commerce while equipping students with the skills essential for the cooperation and management of cooperative institutions and allied enterprises.

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.Com Co Operation** |
| **Programme Code:** |  |
| **Duration:** | **UG - 3 years** |
| **Programme Outcomes:** | **PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study  **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.  **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.  **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation  **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team  **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.  **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.  **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.  **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.  **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.  **PO 13: Moral and ethical awareness/reasoning**: Ability toembrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstratingthe ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.  **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.  **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn‟, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling. |

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| **Programme Specific Outcomes:** | **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 |

**Credit Distribution for UG Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sem I** | **Credit** | **H** | **Sem II** | **Credit** | **H** | **Sem III** | **Credit** | **H** | **Sem IV** | **Credit** | **H** | **Sem V** | **Credit** | **H** | **Sem VI** | **Credit** | **H** |
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course –\CC IX | 4 | 5 | 6.1 Core Course –  CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course –  CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII  Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course –  CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course –  CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce  CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII  Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement -(Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8 E.V.S. | - | 1 | 4.8 E.V.S | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

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

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 13 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based | 22 | 26 |
| **Part-4** | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | 2 |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| **Part-4** | Extension Activity | 1 | - |
| Professional Competency Skill | 2 | 2 |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| **Part IV** | 4 | 4 | 3 | 6 | 4 | 1 | 22 |
| **Part V** | - | - | - | - | - | 2 | 2 |
| **Total** | 23 | 23 | 22 | 25 | 26 | 21 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

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| **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)** | | * Thelowestlevelofquestionsrequirestudentstorecallinformationfromthecoursecontent * Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook. | |
| **Understanding (K2)** | | * Understandingoffactsandideasbycomprehendingorganizing,comparing,translating,interpolatingandinterpretingintheirownwords. * Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether | |
| **Application (K3)** | | * Studentshavetosolveproblemsbyusing/applyingaconceptlearnedintheclassroom. * Students must usetheir knowledgetodetermineaexactresponse. | |
| **Analyze (K4)** | | * Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts. * Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations. | |
| **Evaluate (K5)** | | * Evaluationrequiresanindividualtomakejudgmentonsomething. * Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,orasolutiontoaproblem. * Studentsareengagedindecision-makingandproblem–solving. * Evaluationquestionsdonothavesinglerightanswers. | |
| **Create (K6)** | | * Thequestionsofthiscategorychallengestudentstogetengagedincreativeandoriginalthinking. * Developingoriginalideasandproblemsolvingskills | |

**Highlights of the Revamped Curriculum**:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

**Value additions in the Revamped Curriculum:**

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| Semester | Newly introduced Components | Outcome / Benefits |
| I | **Foundation Course**  To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world. | * Instil confidence among students * Create interest for the subject |
| I, II, III, IV | **Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial) | * Industry ready graduates * Skilled human resource * Students are equipped with essential skills to make them employable |
| * Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects |
| * Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. |
| * Entrepreneurial skill training will provide an opportunity for independent livelihood * Generates self – employment * Create small scale entrepreneurs * Training to girls leads to women empowerment |
| * Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools |
| III, IV, V & VI | Elective papers-  An open choice of topics categorized under Generic and Discipline Centric | * Strengthening the domain knowledge * Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature * Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background * Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors |
| IV | DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research | * Exposure to industry moulds students into solution providers * Generates Industry ready graduates * Employment opportunities enhanced |
| II year Vacation activity | Internship / Industrial Training | * Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | * Self-learning is enhanced * Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of  Professional Competency component | * Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; * ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits:  For Advanced Learners / Honors degree | | * To cater to the needs of peer learners / research aspirants |

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| **Skills acquired from the Courses** | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |

B.COM., CO OPERATION - CREDIT DISTRIBUTION

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| --- | --- | --- | --- | --- |
| **Part** | **Course**  **Code** | **Title of the Course** | **Credits** | **Hours** |
| **FIRST YEAR** | | | | |
| **FIRST SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper I –**Financial Accounting I** | **5** | **5** |
| Part III |  | Core Paper II - **Principles of Management** | **5** | **5** |
| Part III |  | Elective I – Theory of Cooperation | **3** | 4  **4** |
|  | Elective I – Indian Economic Development |
|  | Elective I –Business Economics |
| Part IV |  | Skill Enhancement Course SEC – 1 | **2** | **2** |
|  | Foundation Course Field Visit to villages/cooperatives | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |
| **SECOND SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper III –**Financial Accounting II** | **5** | **5** |
| Part III |  | Core Paper IV-**Business Law** | **5** | **5** |
| Part III |  | Elective II –Cooperative Development in India | **3** | **4** |
|  | Elective II – Consumerism & Consumer Protection |
|  | Elective II –Business Communication |
| Part IV |  | Skill Enhance Course SEC – 2 | **2** | **2** |
|  | Skill Enhancement Course – SEC 3 | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |
| **SECOND YEAR** | | | | |
| **THIRD SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper V- **Corporate Accounting I** | **5** | **5** |
| Part III |  | Core Paper VI - Company Law | **5** | **5** |

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| Part III |  | Elective III –Business Environment | **3**  **3** | **4** |
|  | Elective III – Business Mathematics & Statistics |
|  | Elective III – Cooperative Accounting and Auditing |
| Part IV |  | Skill Enhance Course SEC – 4 | **1** | **1** |
|  | Skill Enhancement Course – SEC 5 | **2** | **2** |
|  | Environmental Studies | **-** | **1** |
|  |  | **TOTAL** | **22** | **30** |
| **FOURTH SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper VII–**Corporate Accounting II** | **5** | **5** |
| Part III |  | Core Paper VIII- **Principles of Marketing** | **5** | **5** |
| Part III |  | Elective IV–Production, Trade and Service Cooperatives  Laws | **3** | **3** |
|  | Elective IV– Computer Applications in Business |
|  | Elective IV- Spreadsheet for Business |
| Part IV |  | Skill Enhance Course SEC – 6 | **2** | **2** |
|  | Skill Enhancement Course – SEC 7 | **2** | **2** |
|  | Environmental Studies (EVS) | **2** | **1** |
|  |  | **TOTAL** | **25** | **30** |
| **THIRD YEAR** | | | | |
| **FIFTH SEMESTER** | | | | |
| Part III |  | Core Paper IX –**Cost Accounting** | **4** | **5** |
| Part III |  | Core Paper X - **Banking Law and Practice** | **4** | **5** |
| Part III |  | Core Paper XI –**Cooperative Legislations** | **4** | **5** |
| Part III |  | Core Paper XII – Project Viva vove **Auditing and Corporate**  **Governance** | **4** | **5** |
| Part III |  | Discipline Specific Elective 1/2 -  Cooperative Training in Cooperative Institutions/ 2/2-Indirect Taxation | **3** | **4** |
|  | Discipline Specific Elective 3/4 - Cooperative Financial Institutions in India / 4/4- Computer Applications for Cooperatives | **3** | **4** |
| Part IV |  | Value Education | **2** | **2** |
|  |  | Summer Internship / Industrial Training | **2** | **-** |
|  |  | **TOTAL** | **26** | **30** |

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| **SIXTH SEMESTER** | | | | |
| Part III |  | Core Paper XIII –**Cooperative Management and Administration** | **4** | **6** |
| Part III |  | Core Paper XIV-**Management Accounting** | **4** | **6** |
| Part III |  | Core Paper XV- **Income Tax Law and**  **Practice** | **4** | **6** |
| Part III |  | Discipline Specific Elective ⅚- Cooperative Training: Internship in Cooperatives / 6/6 – Cooperative Book-Keeping System | **3** | **5** |
|  | Discipline Specific Elective 7/8- Entrepreneurship Development/ 8/8- General and Cooperative Audit | **3** | **5** |
| Part IV |  | Professional Competency Skill Enhancement Course | **2** | **2** |
| Part V |  | Extension Activity | **1** | **-** |
|  |  | **TOTAL** | **21** | **30** |
| **GRAND TOTAL** | | | **140** | **180** |

**FIRST YEAR – SEMESTER – I**

**Core – I: Financial Accounting I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | | **15** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **15** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Units of Production Method – Cost Model vs Revaluation  **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | **15** | |
| IV | **Accounting from Incomplete Records – Single Entry System**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | | | | | | | | | **15** | |
| V | **Royalty and Insurance Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | | | | | | | | | | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | | | | | | | | | | |
| CO3 | Analyse the various methods of providing depreciation | | | | | | | | | | |
| CO4 | Evaluate the methods of calculation of profit | | | | | | | | | | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
|  | ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | | |
|  | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 15 | 13 | 11 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 3 | 2.6 | 2.2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Core – II: Principles of management**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic management concepts and functions | | | | | | | | | | |
| **LO2** | To know the various techniques of planning and decision making | | | | | | | | | | |
| **LO3** | To familiarize with the concepts of organisation structure | | | | | | | | | | |
| **LO4** | To gain knowledge about the various components of staffing | | | | | | | | | | |
| **LO5** | To enable the students in understanding the control techniques of management | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management**  Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,  Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | **15** | |
| II | **Planning**  Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | | | | | | | | | **15** | |
| III | **Organizing**  Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | **15** | |
| IV | **Staffing**  Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | | | | | | | | | **15** | |
| V | **Directing**  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.  **Co-ordination and Control**  Co-ordination – Meaning - Techniques of Co-ordination.  Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | | | | | | | | | **15** | |
|  | **Total** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance of principles of management. | | | | | | | | | | |
| **CO2** | Paraphrase the importance of planning and decision making in an organization. | | | | | | | | | | |
| **CO3** | Comprehend the concept of various authorizes and responsibilities of an organization. | | | | | | | | | | |
| **CO4** | Enumerate the various methods of Performance appraisal | | | | | | | | | | |
| **CO5** | Demonstrate the notion of directing, co-coordination and control in the management. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | | | | | | | | | | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | | | | | | | | | | |
| 4 | L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 3 | Grifffin, Management principles and applications, Cengage learning, India. | | | | | | | | | | |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. | | | | | | | | | | |
| 5 | Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://www.universityofcalicut.info/sy1/management> | | | | | | | | | | |
| 2 | <https://www.managementstudyguide.com/manpower-planning.htm> | | | | | | | | | | |
| 3 | <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective - I: THEORY OF COOPERATION**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable the students to gain fundamental knowledge on  Cooperation | | | | | | | | | | |
| **LO2** | To enable the students to understand the basic concepts and Principles of Cooperation | | | | | | | | | | |
| **LO3** | To enable the students to understand the contributions of various Co-operators to the field of Cooperation | | | | | | | | | | |
| **LO4** | To enable the students to distinguish Cooperation and other forms of business organizations | | | | | | | | | | |
| **LO5** | To provide knowledge regarding the Strategies for Cooperative Development. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | **No. of Hours** | | |
| I | Cooperation: Concept – Features – Benefits of Cooperation. Cooperative Principles: Meaning – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 – ICA Cooperative  Identify Statement 1995: Definition, Values and Principles. | | | | | | | | **12** | | |
| II | Cooperative Thoughts: Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Dr.Gadgil- Raiffesion and Schulz – Different Schools of Cooperative Thought-Concepts only. | | | | | | | | **12** | | |
| III | : Cooperation and Other Forms of Economic Organisations: Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives. | | | | | | | | **12** | | |
| IV | Cooperative and Other Forms of Economic System: Capitalism, Socialism and Cooperation – Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement – Place of Cooperation in open, closed and mixed economics. | | | | | | | | **12** | | |
| V | Strategies for Cooperative Development: Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels – ICA- Sectoral Organisation. | | | | | | | | **12** | | |
|  | **TOTAL** | | | | | | | | **60** | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Familiar with basic concept, values and principles of cooperation | | | | | | | | | | |
| **CO2** | Understand the different concept of cooperative schools | | | | | | | | | | |
| **CO3** | Acquire knowledge about other forms of corporate concern | | | | | | | | | | |
| **CO4** | Learn about the practices of cooperatives in economic system | | | | | | | | | | |
| **CO5** | Formulate the strategies for cooperative education and training in present condition | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Dubashi P.R. (1970), Principles and Philosophy of Cooperation, VAMNICM, Pune. | | | | | | | | | | |
|  | Hajela, T.N., (2010) Cooperation: Principles, Problems and Practice, Konark  Publishing House, New Delhi | | | | | | | | | | |
|  | John Winfred A. and Kulandaiswamy V. (1986) History of Cooperative Thought,  Rainbow Publications, Coimbatore | | | | | | | | | | |
|  | Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand& Co., New Delhi | | | | | | | | | | |
|  | Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Cooperation: An  In depth Analysis, Shanma Publications, Coimbatore | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit  Publications, Delhi. | | | | | | | | | | |
|  | Saradha, V., (1986) Theory of Cooperation, Himalaya Publishing House, Mumbai | | | | | | | | | | |
|  | Weeraman P.E., (1988) Principles of Cooperation, ICA- ROAP, New Delhi | | | | | | | | | | |
|  | Co-Operative Movement in India: by [G R Madan](https://www.amazon.in/G-R-Madan/e/B001ICFZNQ/ref=dp_byline_cont_book_1) Mittal Publications; 1ST edition (1 January 2007) | | | | | | | | | | |
|  | CooperativeStrategies - Child Et Al - Oxford UP | | | | | | | | | | |

|  |  |
| --- | --- |
| **Web Resources** | |
|  | https://csnetwork.coop/index.php/cooperative-values-and-principles/ |
|  | https://www.coursehero.com/file/13875461/CO-OP-PHILOSOPHY-1-Copy/ |
|  | https://www.drishtiias.com/to-the-points/Paper2/self-help-groups-shgs |
|  | https://www.ahlawatassociates.com/blog/types-of-business-structures-in-india/ |
|  | <https://social.un.org/coopsyear/documents/MshiuCREATINGANENABLINGENVIRONMENTforCooperativeDevelopment.pdf> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER - I**

**Elective - I: Indian Economic Development**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | **Total** | |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the concepts of Economic growth and development | | | | | | | | | | | |
| **LO2** | To know the features and factors affecting economic development | | | | | | | | | | | |
| **LO3** | To gain understanding about the calculation of national income | | | | | | | | | | | |
| **LO4** | To examine the role of public finance in economic development | | | | | | | | | | | |
| **LO5** | To understand the causes of inflation | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | **Economic Development and Growth**  Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure. | | | | | | | | | **12** | | |
| II | **Economic Development**  Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | | **12** | | |
| III | **National Income**  Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | | | | | | | | | **12** | | |
| IV | **Public Finance**  Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | | | | | | | | | **12** | | |
| V | **Money Supply**  Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply. | | | | | | | | | **12** | | |
| **TOTAL** | | | | | | | | | **60** | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Elaborate the role of State and Market in Economic Development | | | | | | | | | | | |
| **CO2** | Explain the Sectorial contribution to National Income | | | | | | | | | | | |
| **CO3** | Illustrate and Compare National Income at constant and current prices. | | | | | | | | | | | |
| **CO4** | Describe the canons of public expenditure | | | | | | | | | | | |
| **CO5** | Understand the theories of money and supply | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi | | | | | | | | | | | |
| 2 | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai | | | | | | | | | | | |
| 3 | Remesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | | |
| 4 | NitinSinghania, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | | |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. | | | | | | | | | | | |
| 2 | SukumoyChakravarthy : Development Planning- Indian Experience, OUP,  New Delhi. | | | | | | | | | | | |
| 3 | Ramesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | | | | | | | | | | | |
| 5 | Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <http://www.jstor.org> | | | | | | | | | | | |
| 2 | <http://www.indiastat.com> | | | | | | | | | | | |
| 3 | <http://www.epw.in> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER – I**

**Elective - I: Business Economics**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the approaches to economic analysis | | | | | | | | | | |
| **LO2** | To know the various determinants of demand | | | | | | | | | | |
| **LO3** | To gain knowledge on concept and features of consumer behaviour | | | | | | | | | | |
| **LO4** | To learn the laws of variable proportions | | | | | | | | | | |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Economics**  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –  Concept of Efficiency- Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation. | | | | | | | | | **12** | |
| II | **Demand & Supply Functions**  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | | | | | | | | | **12** | |
| III | **Consumer Behaviour**  Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | | | | | | | | | **12** | |
| IV | **Theory of Production**  Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | | | | | | | | | **12** | |
| V | **Product Pricing**  Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Explain the positive and negative approaches in economic analysis | | | | | | | | | | |
| **CO2** | Understood the factors of demand forecasting | | | | | | | | | | |
| **CO3** | Know the assumptions and significance of indifference curve | | | | | | | | | | |
| **CO4** | Outline the internal and external economies of scale | | | | | | | | | | |
| **CO5** | Relate and apply the various methods of pricing | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. |
| **Reference Books** | |
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia |
| 4 | Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ> |
| 2 | <https://www.icsi.edu/> |
| 3 | <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER - II**

**Core – III: Financial Accounting-ii**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | The students are able to prepare different kinds of accounts such  Higher purchase and Instalments System. | | | | | | | | | | |
| **LO2** | To understand the allocation of expenses under departmental accounts | | | | | | | | | | |
| **LO3** | To gain an understanding about partnership accounts relating to Admission and retirement | | | | | | | | | | |
| **LO4** | Provides knowledge to the learners regarding Partnership Accounts relating  to dissolution of firm | | | | | | | | | | |
| **LO5** | To know the requirements of international accounting standards | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Hire Purchase and Instalment System**  Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | | | | | | | | | **15** | |
| II | **Branch and Departmental Accounts**  Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. | | | | | | | | | **15** | |
| III | **Partnership Accounts - I**  Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | | | | | | | | | **15** | |
| IV | **Partnership Accounts - II**  Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | | | | | | | | | **15** | |
| V | **Accounting Standards for financial reporting (Theory only)**  Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | To evaluate the Hire purchase accounts and Instalment systems | | | | | | | | | | |
| **CO2** | To prepare Branch accounts and Departmental Accounts | | | | | | | | | | |
| **CO3** | To understand the accounting treatment for admission and retirement in partnership | | | | | | | | | | |
| **CO4** | To know Settlement of accounts at the time of dissolution of a firm. | | | | | | | | | | |
| **CO5** | To elaborate the role of IFRS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
| 2 | M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing,  New Delhi. | | | | | | | | | | |
| 3 | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| 4 | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 5 | T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
| 2 | Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. | | | | | | | | | | |
| 3 | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. | | | | | | | | | | |
| 4 | Tulsian , Advanced Accounting, Tata MC. Graw hills, India. | | | | | | | | | | |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
| 2 | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
| 3 | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| **AVERAGE** | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Core – IV: Business law**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the nature and objectives of Mercantile law and the essentials of valid contract | | | | | | | | | | |
| **LO2** | To gain knowledge on performance contracts | | | | | | | | | | |
| **LO3** | To be acquainted with the rules of Indemnity and Guarantee | | | | | | | | | | |
| **LO4** | To make aware of the essentials of Bailment and pledge | | | | | | | | | | |
| **LO5** | To understand the provisions relating to sale of goods | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Elements of Contract**  **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | | | **15** | |
| II | **Performance of Contract**  Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract | | | | | | | | | **15** | |
| III | **Contract of Indemnity and Guarantee**  Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – | | | | | | | | | **15** | |
| IV | **Bailment and Pledge**  Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | | | | | | | | | **15** | |
| V | **Sale of Goods Act 1930:**  Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and significance of Mercantile law | | | | | | | | | | |
| **CO2** | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | | | |
| **CO3** | Outline the contract of indemnity and guarantee | | | | | | | | | | |
| **CO4** | Familiar with the provision relating to Bailment and Pledge | | | | | | | | | | |
| **CO5** | Explain the various provisions of Sale of Goods Act 1930 | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi | | | | | | | | | | |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | PreethiAgarwal, Business Law, CA foundation study material, Chennai. | | | | | | | | | | |
| 2 | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. | | | | | | | | | | |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. | | | | | | | | | | |
| 4 | D.Geet, Business Law NiraliPrakashan Publication, Pune. | | | | | | | | | | |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | | | | | | | | | |
| 2 | <http://swcu.libguides.com/buslaw> | | | | | | | | | | |
| 3 | <http://libguides.slu.edu/businesslaw> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective II: COOPERATIVE DEVELOPMENT IN INDIA**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To enable the students to know about the major stages of Co-operative Development in India. | | | | | | | | | |
| **LO2** | Help the students to know about the Co-operative Development under Five Year Plans. | | | | | | | | | |
| **LO3** | To enable the students to know about the Co-operative Education & Training. | | | | | | | | | |
| **LO4** | To know about the growth and performance of Co-operatives in Tamil Nadu and to know about the Govt. schemes & programmes for Co-operative Development | | | | | | | | | |
| **LO5** | To understand the Challenges before Co-operatives. | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | **No. of Hours** | |
| I | Co-operative Development in India: Major stages, Pre-independence era: Nicholson’s Report, Co-operative Credit Societies Act 1904 –Co-operative Societies Act,1912 - Maclagan Committee (1914), Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1959) | | | | | | | | **12** | |
| II | Co-operative Development under Five Year Plans: Major findings and recommendations of AIRCSC, AIRCRC, Mehta Committee, Agricultural Credit Review Committee - Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP) - Liberalization and Co-operative Sector | | | | | | | | **12** | |
| III | Co-operative Education: Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu. | | | | | | | | **12** | |
| IV | Growth and performance of Co-operatives in Tamil Nadu: Social and economic significance - Market Share - schemes and Programmes of the Govt. for Co-operative Development. | | | | | | | | **12** | |
| V | Challenges before Co-operatives: Strengths, Weaknesses, Opportunities and Threats New Generation Co-operatives | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | |
| **CO1** | Familiar the origin and development cooperative in India | | | | | | | | | |
| **CO2** | Acquire knowledge about cooperative development under five years plan period | | | | | | | | | |
| **CO3** | Examine the implication of cooperative education | | | | | | | | | |
| **CO4** | Cognize the programmes and schemes of the government for cooperative development | | | | | | | | | |
| **CO5** | Develop the knowledge about new generation cooperatives | | | | | | | | | |
| **Textbooks** | | | | | | | | | | |
|  | Bedi R.D., Theory, History and Practice of Co-operation, R, Lal Book Depot, Meerut, 2001. | | | | | | | | | |
|  | Hajela T.N., Co-operation: Principles, Problems and Practice, Konark Publishers, New Delhi,2000 | | | | | | | | | |
|  | Mathur. B.S, Co-operation in India, SahithyaBhavan Publishers, Agra, 2000. | | | | | | | | | |
|  | Krishnaswamy O.R &V.Kulandaisamy, Co-operation -Concept and Theory, Arundhra Academy, Coimbatore, 2000. | | | | | | | | | |
|  | Krishnaswamy, O.R. Fundamentals of Co-operation, S. Chand & Co., New Delhi, 1989. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
|  | Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi. | | | | | | | | | |
|  | Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi | | | | | | | | | |
|  | Cases in co-operative movement – G.S.Kamat | | | | | | | | | |
|  | Role of Government in Promoting Cooperative Development in Asia - Ramesh Chandra Dwivedi - Ramesh Chandra Dwivedi | | | | | | | | | |
|  | The Impact of New Generation Cooperatives on Their Communities - United States. Rural Business/Cooperative Service | | | | | | | | | |
| **Web Resources** | | | | | | | | | | |
|  | <https://www.drishtiias.com/to-the-points/paper3/cooperative-movement-in-india> | | | | | | | | | |
|  | asgyan.in/daily-current-affairs/national-cooperative-development-corporation | | | | | | | | | |
|  | <https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpnftNfA6> | | | | | | | | | |
|  | <https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf> | | | | | | | | | |
|  | https://www.civilsdaily.com/news/challenges-facing-cooperative-sector-in-india/ | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**First YEAR – SEMESTER – II**

**ELECTIVE II - CONSUMERISM & CONSUMER PROTECTION**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the nature of consumers and consumerism | | | | | | | | | | |
| **LO2** | To know how consumers are exploited | | | | | | | | | | |
| **LO3** | To be familiar with consumer rights and duties | | | | | | | | | | |
| **LO4** | To learn about Consumer Protection Act | | | | | | | | | | |
| **LO5** | To gain insights into consumerism in India. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Consumerism**  Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance. | | | | | | | | | | **12** |
| II | **Consumer Exploitation**  Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation. | | | | | | | | | | **12** |
| III | **Consumer Rights and Duties**  Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers. | | | | | | | | | | **12** |
| IV | **Consumerism in India**  Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India. | | | | | | | | | | **12** |
| V | **Consumer Protection Act 2019**  Consumer Protection Council – Central, State, Districts Consumer Protection  Councils- Consumer Dispute Redressal Mechanism. | | | | | | | | | | **12** |
|  | **TOTAL** | | | | | | | | | | **60** |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember and recall aspects in consumerism | | | | | | | | | | |
| **CO2** | Identify the reasons for consumer exploitation | | | | | | | | | | |
| **CO3** | Discover the rights and duties of a consumer | | | | | | | | | | |
| **CO4** | Create an environment which protects the consumers in India | | | | | | | | | | |
| **CO5** | Critically appraise the consumer Protection Act | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication | | | | | | | | | | |
| 2 | Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann | | | | | | | | | | |
| 3 | Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai. | | | | | | | | | | |
| 4 | Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA | | | | | | | | | | |
| 2 | Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad | | | | | | | | | | |
| 3 | G B. Reddy and BaglekarAkash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://lawcorner.in/forms-of-consumer-exploitation/> | | | | | | | | | | |
| 2 | <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights> | | | | | | | | | | |
| 3 | <http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 12 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 2 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**First YEAR – SEMESTER – II**

**ELECTIVE II -Business Communication**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | | | |
| **LO2** | To develop the students to understand about trade enquiries | | | | | | | | | | |
| **LO3** | To make the students aware about various types of business correspondence. | | | | | | | | | | |
| **LO4** | To develop the students to write business reports. | | | | | | | | | | |
| **LO5** | To enable the learners to update with various types of interview | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Business Communication**  Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | | | | | | | | | **12** | |
| II | **Trade Enquiries**  Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | | | | | | | | | **12** | |
| III | **Banking Correspondence**  Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | | **12** | |
| IV | **Secretarial Correspondence**  Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | | | | | | | | | **12** | |
| V | **Application Letters**  Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Acquire the basic concept of business communication. |
| **CO2** | Exposed to effective business letter |
| **CO3** | Paraphrase the concept of various correspondences. |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| **CO5** | Acquire the skill of preparing an effective resume |
| **Textbooks** | |
| **1** | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |
| **2** | Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi. |
| **3** | K.P. Singha, Business Communication, Taxman, New Delhi. |
| **4** | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. |
| **5** | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |
| **Reference Books** | |
| **1** | V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi. |
| **2** | RithikaMotwani, Business communication, Taxmann, New Delhi. |
| **3** | Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. |
| **4** | Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi. |
| **5** | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| **1** | <https://accountingseekho.com/> |
| **2** | <https://www.testpreptraining.com/business-communications-practice-exam-questions> |
| **3** | <https://bachelors.online.nmims.edu/degree-programs> |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 15 | 15 | 15 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2.2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER - III**

**Core – V: Corporate Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To understand about the pro-rata allotment **and Underwriting of Shares** | | | | | | | | | | |
| **LO2** | | | To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures | | | | | | | | | | |
| **LO3** | | | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | | |
| **LO4** | | | To examine **the various methods of valuation of Goodwill and shares** | | | | | | | | | | |
| **LO5** | | | To identify the Significance of International financial reporting standard (IFRS) | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **Issue of Shares**  Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | **15** | |
| II | | | **Issue & Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**.  Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | | **15** | |
| III | | | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | | | | | | | | | **15** | |
| IV | | | **Valuation of Goodwill & Shares**  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.  Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | | | | | | | | | **15** | |
| V | | | **Indian Accounting Standards**  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**) | | | | | | | | | **15** | |
|  | | | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | | | | | | | | | | |
| **CO2** | | | Asses the accounting treatment of issue and redemption of preference shares and debentures | | | | | | | | | | |
| **CO3** | | | Construct Financial Statements applying relevant accounting treatments | | | | | | | | | | |
| **CO4** | | | Compute the value of goodwill and shares under different methods and assess its applicability | | | | | | | | | | |
| **CO5** | | | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | | | | | | | | | | |
| 2 | | | R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | | | | | | | | | | |
| 3 | | | Broman, Corporate Accounting, Taxmann, New Delhi. | | | | | | | | | | |
| 4 | | | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | | | | | | | | | | |
| 5 | | | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. | | | | | | | | | | | |
| 2 | | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | | | | | | | | | | | |
| 3 | | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | | | | | | | | | | | | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | | | | | | | | | | | | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – VI: COMPANY LAW**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know Company Law 1956 and Companies Act 2013 | | | | | | | | | | |
| **LO2** | To have an understanding on the formation of a company | | | | | | | | | | |
| **LO3** | To understand the requisites of meeting and resolution | | | | | | | | | | |
| **LO4** | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | | | |
| **LO5** | To familiarize with the various modes of winding up | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Company law**  Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | | **15** | |
| II | **Formation of Company**  Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | | | | | | | | | **15** | |
| III | **Meeting**  Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | | **15** | |
| IV | **Management & Administration**  Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | | **15** | |
| V | **Winding up**  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Understand the classification of companies under the act | | | | | | | | | | |
| **CO2** | Examine the contents of the Memorandum of Association & Articles of Association | | | | | | | | | | |
| **CO3** | Know the qualification and disqualification of Auditors | | | | | | | | | | |
| **CO4** | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | | | | | | | | | | |
| **CO5** | Analyse the modes of winding up | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 4 | Shusma Aurora, Business Law,Taxmann, New Delhi | | | | | | | | | | |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | | | | | | | | | |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | | | | | | | | | |
| 4 | S.D.Geet, Business Law NiraliPrakashan Publication, Pune | | | | | | | | | | |
| 5 | PreethiAgarwal, Business Law, CA foundation study material | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html> | | | | | | | | | | |
| 2 | <https://vakilsearch.com/blog/explain-procedure-formation-company/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/windingup.asp> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III – Business Environment**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the nexus between environment and business. | | | | | | | | | | |
| **LO2** | To know the Political Environment in which the businesses operate. | | | | | | | | | | |
| **LO3** | To gain an insight into Social and Cultural Environment. | | | | | | | | | | |
| **LO4** | To familiarize the concepts of an Economic Environment. | | | | | | | | | | |
| **LO5** | To learn the trends in Global Environment / Technological Environment | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **An Introduction**  The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | | **12** | |
| II | **Political Environment**  Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | | **12** | |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | | **12** | |
| IV | **Economic Environment**  Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | | **12** | |
| V | **Technological Environment**  Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember the nexus between environment and business. | | | | | | | | | | |
| **CO2** | Apply the knowledge of Political Environment in which the businesses operate. | | | | | | | | | | |
| **CO3** | Analyze the various aspects of Social and Cultural Environment. | | | | | | | | | | |
| **CO4** | Evaluate the parameters in Economic Environment. | | | | | | | | | | |
| **CO5** | Create a conducive Technological Environment for business to operate globally. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi | | | | | | | | | | |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. | | | | | | | | | | |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai | | | | | | | | | | |
| 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi | | | | | | | | | | |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi | | | | | | | | | | |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai | | | | | | | | | | |
| 4. | NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai | | | | | | | | | | |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,  F T Prentice Hall, New Jersey | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [www.mbaofficial.com](http://www.mbaofficial.com/) | | | | | | | | | | |
| 2 | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | | | | | | | | | |
| 3 | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III –Business Mathematics & Statistics**

| Subject Code | | L | T | P | S | Credits | Inst. Hours | Marks | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CIA | External | | Total |
|  | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To impart knowledge on the basics of ratio, proportion, indices and proportions | | | | | | | | | | |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| LO3 | To familiarise with the measures of central tendency | | | | | | | | | | |
| LO4 | To conceptualise with correlation co-efficient | | | | | | | | | | |
| LO5 | To gain knowledge on time series analysis | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | No. of Hours | |
| I | Ratio  Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | | 12 | |
| II | Interest and Annuity  Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.  Annuity - Meaning - Types of Annuity Applications. | | | | | | | | | 12 | |
| III | Business Statistics Measures of Central Tendency  Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. | | | | | | | | | 12 | |
| IV | Correlation and Regression  Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | 12 | |
| V | Time Series Analysis and Index Numbers  Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index. | | | | | | | | | 12 | |
|  | TOTAL | | | | | | | | | 60 | |
| Course Outcomes | | | | | | | | | | | |
| CO1 | Learn the basics of ratio, proportion, indices and logarithm | | | | | | | | | | |
| CO2 | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| CO3 | Determine the various measures of central tendency | | | | | | | | | | |
| CO4 | Calculate the correlation and regression co-efficient. | | | | | | | | | | |
| CO5 | Assess problems on time series analysis | | | | | | | | | | |
| Textbooks | | | | | | | | | | | |
| 1 | Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai | | | | | | | | | | |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida | | | | | | | | | | |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune | | | | | | | | | | |
| 4 | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra | | | | | | | | | | |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai | | | | | | | | | | |
| Reference Books | | | | | | | | | | | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida | | | | | | | | | | |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York | | | | | | | | | | |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover | | | | | | | | | | |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi | | | | | | | | | | |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi | | | | | | | | | | |
| NOTE: Latest Edition of Textbooks May be Used | | | | | | | | | | | |
| Web Resources | | | | | | | | | | | |
| 1 | <https://www.britannica.com/biography/Henry-Briggs> | | | | | | | | | | |
| 2 | <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/> | | | | | | | | | | |
| 3 | <https://www.expressanalytics.com/blog/time-series-analysis/> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ELECTIVE III – COOPERATIVE ACCOUNTING AND AUDITING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the basic fundamentals and principles of Audit. | | | | | | | | | |
| **LO2** | To impart knowledge about the verification and valuation of Assets and Liabilities. | | | | | | | | | |
| **LO3** | To provide knowledge about the appointment and removal of Auditors. | | | | | | | | | |
| **LO4** | Enable to know about the Cooperative Audit. | | | | | | | | | |
| **LO5** | To know about the Audit Programme for Selected Societies and Preparation of Final Audit Memorandum and its enclosures. | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** |
| I | Principles of Audit: General Principles -Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit-Various kinds of Audit - Rights, Duties and Responsibilities of Auditor- Commencement of Audit Programme - Routine Checking of Vouching and its meaning-Vouching of Cash Transaction – Importance of Routine Checking. | | | | | | | | | 12 |
| II | Verification and Valuation of Assets and Liabilities : Meaning of Verification - Mode of Valuation of various Assets and Liabilities - Depreciation – Definition – Objects, Methods, Auditors Duty – Reserve: Meaning - Definition – Various Reserves – Audit of Final Accounts : Profits and Loss Account Balance Sheet. | | | | | | | | | 12 |
| III | Appointment and Removal of Auditors : Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer. | | | | | | | | | 12 |
| IV | Cooperative Audit: Definition, Nature, Scope, objectives and Advantages- Various Kinds of Audit Differentiate Commercial and Cooperative Audit- Internal Check and Internal Audit - Rights, Duties and Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision - Commencement of Audit: Audit Programme - Mechanical and Administrative Audit – Methods. | | | | | | | | | 12 |
| V | Audit Programme for Selected Societies : Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures. | | | | | | | | | 12 |
|  | **Total** | | | | | | | | | **60** |
| **Course Outcomes** | | | | | | | | | | |
| **CO1** | Gain in-depth knowledge about Fundamental concepts of Audit, vouching and internal check | | | | | | | | | |
| **CO2** | Acquire the knowledge about the Verification and Valuation of cooperative financial statement | | | | | | | | | |
| **CO3** | Familiarize the procedure of appointment and removal of Company auditor | | | | | | | | | |
| **CO4** | Cognize the structure of cooperative audit set up and audit programme | | | | | | | | | |
| **CO5** | Understand the audit programme for various types of cooperatives | | | | | | | | | |
| **Textbooks** | | | | | | | | | | |
|  | B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd, 2003. | | | | | | | | | |
|  | D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt. Ltd,1998 | | | | | | | | | |
|  | B.N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2000. | | | | | | | | | |
|  | Krishnaswami O.R. Principles of Cooperative Audit, Oxford and IBH Pub. Co, New Delhi. | | | | | | | | | |
|  | Saxena, R.G. Principles and Practice of Auditing, Himalaya Publishing House. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
|  | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Y.K.+Rao&search-alias=stripbooks) – Mittal publication | | | | | | | | | |
|  | Cooperative Audit and Control-[Gavin W. T. Scott](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22Gavin+W.+T.+Scott%22) - International Labour Office | | | | | | | | | |
|  | Cooperative Auditing  - [M. Karthikeyan](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=M.+Karthikeyan&search-alias=stripbooks) - Discovery Publishing Pvt.Ltd | | | | | | | | | |
|  | Samiuddin, MahfoozurRahman and HifzurRehman. Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi | | | | | | | | | |
|  | KameswaraRao, Y. Principles and Practice of Cooperative Audit, Sri Meheresh Publications, Hyderabad. | | | | | | | | | |
| **Web Resources** | | | | | | | | | | |
|  | <https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf> | | | | | | | | | |
|  | <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf> | | | | | | | | | |
|  | <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf> | | | | | | | | | |
|  | <https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf> | | | | | | | | | |
|  | <https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf> | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**Core – VII: Corporate Accounting - ii**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
|  | **A** | | | | | | | | | | | | |
|  | **LO1** | | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | | | |
|  | **LO2** | | To know Final statements of banking companies | | | | | | | | | | |
|  | LO3 | | To understand the accounting treatment of Insurance company accounts | | | | | | | | | | |
|  | **LO4** | | To understand theprocedure for preparation of consolidated Balance sheet | | | | | | | | | | |
|  | **LO5** | | To have an insight on modes of winding up of a company | | | | | | | | | | |
|  | **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | |
|  | **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
|  | I | | **Amalgamation, Internal & External Reconstruction**  Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings).  **Internal & External Reconstruction**  **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability** - **Accounting Treatment of External Reconstruction** | | | | | | | | | **15** | |
|  | II | | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | **15** | |
|  | III | | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | | **15** | |
|  | IV | | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | **15** | |
|  | V | | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)**  Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | **15** | |
|  |  | | **TOTAL** | | | | | | | | | **75** | |
|  | **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
|  | **Course Outcomes** | | | | | | | | | | | | |
|  | **CO1** | | Understand the accounting treatment of amalgamation, Internal and external reconstruction | | | | | | | | | | |
|  | **CO2** | | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. | | | | | | | | | | |
|  | **CO3** | | Synthesize and prepare final accounts of Insurance companies in the prescribed format | | | | | | | | | | |
|  | **CO4** | | Give the consolidated accounts of holding companies | | | | | | | | | | |
|  | **CO5** | | Preparation of liquidator’s final statement of account | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. | | | | | | | | | | | |
| 2 | | Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| 3 | | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. | | | | | | | | | | | |
| 4 | | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | B.Raman, Corporate Accounting, Taxmann, New Delhi | | | | | | | | | | | |
| 2 | | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi | | | | | | | | | | | |
| 3 | | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) | | | | | | | | | | | |
| 2 | | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> | | | | | | | | | | | |
| 3 | | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– IV**

**COREPAPERVIII –PRINCIPLESOFMARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevariousadvertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. | | | | | | | | | **15** | |
| II | **MarketSegmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour–ConsumerBuyingDecisionProcess and Post Purchase Behaviour –– Motives. Freud’s TheoryofMotivation. | | | | | | | | | **15** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **15** | |
| IV | **PromotionsandDistributions**  Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods. | | | | | | | | | **15** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstandingofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **CourseOutcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannelsofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | | | | | | | | | |
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi | | | | | | | | | | |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi | | | | | | | | | | |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. | | | | | | | | | | |
| 3 | Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent | | | | | | | | | | |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany | | | | | | | | | | |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India | | | | | | | | | | |
| **NOTE:LatestEditionofTextbooksMaybeUsed** | | | | | | | | | | | |
| **WebResources** | | | | | | | | | | | |
| 1 | <https://www.aha.io/roadmapping/guide/marketing/introduction> | | | | | | | | | | |
| 2 | <https://www.investopedia.com/terms/m/marketsegmentation.asp> | | | | | | | | | | |
| 3 | <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV –PRODUCTION, TRADE AND SERVICE COOPERATIVES**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | 3 |  |  |  | 3 | 3 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the nature and functions of non-credit cooperatives in India | | | | | | | | | |
| **LO2** | To impart knowledge about the constitution, structure and functions of non-credit cooperatives | | | | | | | | | |
| **LO3** | To provide knowledge about the funds management of Production, Trade and Service Cooperatives | | | | | | | | | |
| **LO4** | Enable to know about the practical problems faced by the non-credit cooperatives | | | | | | | | | |
| **LO5** | To know about the management and administration of non-credit cooperatives | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** |
| I | Production Cooperatives: Types – Significance- Structure – Cooperative Processing – Need and Importance- Working and functions. Dairy Cooperatives: Operation Flood Schemes- Importance of Dairy Industry – ANAND pattern – Latest Trends | | | | | | | | | 9 |
| II | Marketing Cooperatives: Importance, Structure, Functions, Progress, Problems of Primary Agricultural Producers Cooperative Marketing Society, Tamil Nadu State Agricultural Cooperative Marketing Federation (TANFED), National Agricultural Cooperative Marketing Federation (NAFED), Linking of Credit with Marketing. | | | | | | | | | 9 |
| III | Consumer Cooperatives: Need and Importance – Structure – Working of Primary Consumer Cooperative Store, District Cooperative Wholesale stores, State Cooperative Consumers Federation – Super Markets | | | | | | | | | 9 |
| IV | Industrial Cooperatives: Objectives-importance- Types – Small scale industrial cooperatives-Constitution, working- Problems and Prospects of Cooperative Sugar Factories – Cooperative Spinning Mills – Cooperative Tea Factories | | | | | | | | | 9 |
| V | Service Cooperatives: Labour Cooperatives – Sheep Breeding Cooperative Societies – Cooperative Hospitals – Transportation Cooperatives – Cooperative Colleges and Lift Irrigation societies. | | | | | | | | | 9 |
|  | **Total** | | | | | | | | | **45** |
| **Course Outcomes** | | | | | | | | | | |
| **CO1** | Gain in-depth knowledge about functions of non-credit cooperatives | | | | | | | | | |
| **CO2** | Acquire the knowledge about the constitution, structure, functions, uses of non-credit cooperatives | | | | | | | | | |
| **CO3** | Familiarize the procedure of funds management and utilization by production, trade and service cooperatives | | | | | | | | | |
| **CO4** | Cognize the practical problems faced by the non-credit cooperatives | | | | | | | | | |
| **CO5** | Understand the management and administration of non-credit cooperatives | | | | | | | | | |
| **Textbooks** | | | | | | | | | | |
| 1. | B.S.Mathur, Cooperation in India, SathiyaBhavan, Agra 2010. | | | | | | | | | |
| 2. | B.S. Mathur, Cooperative Marketing in India, PitaliyaPustakBhandar, Jaipur, 2010 | | | | | | | | | |
| 3 | T.N. Hajela, Principles, Problems and Practice of Cooperation, Konark Publishing House, New Delhi, 2020 | | | | | | | | | |
| 4 | R.D. Bedi, Theory, History and Practice of Cooperation, International Publishing House, Meerut, 1981 | | | | | | | | | |
| 5. | K.A., Abdul Kudus, and A K ZahirHussain, ,Non – Credit Cooperatives, Limra Publications, Chennai 2017 | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
|  | Singh L P, Cooperative Marketing in India and Abroad, Himalaya Publishing House, Mumbai, 2001 | | | | | | | | | |
|  | Shanmugasundaram S, |weavers Cooperatives, Rainbow publications, Coimbatore 1987 | | | | | | | | | |
|  | Rayudu C S, Industrial Cooperatives, Northern Book Centre, New Delhi 1992 | | | | | | | | | |
|  | Matur B L, Rural development and Cooperation RBSA publications, New Delhi 2000 | | | | | | | | | |
|  | Acharaya S S, Agricultural Marketing in India, Oxford & IBH publishing, New Delhi, 2019 | | | | | | | | | |
| **Web Resources** | | | | | | | | | | |
|  | https://www.nddb.coop/links/dairycoop | | | | | | | | | |
|  | https://tanfed.tn.gov.in/ | | | | | | | | | |
|  | https://indiaagronet.com/indiaagronet/Agri\_marketing/contents/co-operating\_mktg\_.htm | | | | | | | | | |
|  | https://www.tn.gov.in/rti/proactive/cfcp/manual\_cfcp\_rcs.pdf | | | | | | | | | |
|  | https://www.india.gov.in/website-tamil-nadu-cooperative-marketing-federation-limited | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV – Computer Applications in Business**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **1** |  | **2** |  | **3** | **3** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To apply various terminologies used in the operation of computer systems in a business environment. | | | | | | | | | | |
| **LO2** | To Understand the basic concepts of a word processing package | | | | | | | | | | |
| **LO3** | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | | | |
| **LO4** | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | | | |
| **LO5** | To generate electronic mail for communicating in an automated office for business environment. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Word Processing**  Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | | | | | | | | | **9** | |
| II | **Mail Merge**  Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | | | | | | | | | **9** | |
| III | **Preparing Presentations**  Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | | **9** | |
| IV | **Spreadsheet and its Business Applications**  Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts  and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | | | | | | | | | **9** | |
| V | **Creating Business Spreadsheet**  Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution  and its Statistical Parameters, Correlation and Regression. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall various techniques of working in MS-WORD. | | | | | | | | | | |
| **CO2** | Prepare appropriate business document. | | | | | | | | | | |
| **CO3** | Create - Presentation for Seminars and Lecture. | | | | | | | | | | |
| **CO4** | Understanding various tools used in MS-EXCEL. | | | | | | | | | | |
| **CO5** | Apply Excel tools in various business areas of Finance, HR, Statistics. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | [R Parameswaran](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22R+Parameswaran%22), Computer Application in Business - S. Chand Publishing, UP. | | | | | | | | | | |
| 2 | Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP. | | | | | | | | | | |
| 3 | [MansiBansal](https://www.mahavirlawhouse.com/books/authors/mansi-bansal), [Sushil Kumar Sharma](https://www.mahavirlawhouse.com/books/authors/sushil-kumar-sharma), Computer Application In Business [,](https://www.mahavirlawhouse.com/books/publishers/taxmann-publications-pvt-ltd) Mumbai, Maharashtra. | | | | | | | | | | |
| 4 | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida. | | | | | | | | | | |
| 5 | Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot  (Publishers) New Delhi. | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1 | Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida. |
| 3 | Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.youtube.com/watch?v=Nv_Nnw01FaU> |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content\_id=11412285 |

**MAPPING WITH PROGRAMME OUTCOMES  
 AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV –SPREADSHEET FOR BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | 1 | - | 2 |  | 3 | 3 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To introduce students to Excel as an important tool in business applications | | | | | | | | | | |
| **LO2** | To familiarize them with the features and functions of a spread sheet. | | | | | | | | | | |
| **LO3** | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | | | |
| **LO4** | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | | | |
| **LO5** | To develop various applications using MS-Excel. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts;   Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | | **9** | |
| II | **Financial, Logical and Text Functions Financial Functions**  Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value ( PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | | **9** | |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | | **9** | |
| IV | **Reference**  Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | | | | | | | | | **9** | |
| V | **Projects and Applications**  Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | | | | | | | | | **9** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | | Develop And Apply Fundamental Spread Sheet Skills. | | | | | | | | | |
| **CO2** | | Understanding Various Tools Used In Ms-Excel. | | | | | | | | | |
| **CO3** | | Knowledge On Various Statistical Tests In Ms-Excel. | | | | | | | | | |
| **CO4** | | Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions. | | | | | | | | | |
| **CO5** | | Develop Trending Application Using MS-Excel | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | | | | | | | | | |
| 2 | | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | | | | | | | | | |
| 3 | | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | | | | | | | | | |
| 4 | | Greg Harvey, Excel 2016 for Dummies, Chennai. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. | | | | | | | | | |
| 2 | | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. | | | | | | | | | |
| 3 | | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. | | | | | | | | | |
| 4 | | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida. | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | | | | | | | | | |
| 2 | | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | | | | | | | | | |
| 3 | | https://www.youtube.com/watch?v=Nv\_Nnw01FaU | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the various concepts of cost accounting and prepare cost sheets | | | | | | | | | | |
| **LO2** | | To gain knowledge regarding valuation methods of material and labour cost | | | | | | | | | | |
| **LO3** | | To know the apportionment of Overheads. | | | | | | | | | | |
| **LO4** | | To be acquainted with the preparation of contract costing | | | | | | | | | | |
| **LO5** | | To aware of the various provisions of process costing | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Cost Accounting**  Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting –Introduction to Cost Accounting Standards - Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 15 | |
| II | **Material Costing**  Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Ledgers – Reorder Levels – ABC Analysis- Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage and Incentive Payments | | | | | | | | | | 15 | |
| III | **Overheads Costing**  Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution | | | | | | | | | | 15 | |
| IV | **Job Costing, Batch Costing and Contract Costing**  Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | | | 15 | |
| V | **Process Costing**  Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Remember and recall the various concepts of cost accounting and preparation of cost sheet | | | | | | | | | | | |
| **CO2** | Analyse the various valuation methods of issue of materials and labour cost | | | | | | | | | | | |
| **CO3** | Critically evaluate the apportionment of Overheads. | | | | | | | | | | | |
| **CO4** | Assess the cost and profit for the contract accounts | | | | | | | | | | | |
| **CO5** | Able to determine cost in various stages in process costing | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. | | | | | | | | | | | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, | | | | | | | | | | | |
| 3 | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi | | | | | | | | | | | |
| 4 | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | | |
| 5 | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> | | | | | | | | | | | |
| 2 | <https://www.accountingtools.com/articles/what-is-material-costing.html> | | | | | | | | | | | |
| 3 | <https://www.freshbooks.com/hub/accounting/overhead-cost> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – X: Banking Law And Practice**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | | | |
| **LO3** | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **LO4** | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | | | |
| **LO5** | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | | **15** | |
| II | **Central Bank and Commercial Bank**  Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.  Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | | **15** | |
| III | **Banking Practice**  Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs  e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.  Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | | | | | | | | | **15** | |
| IV | **Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.  Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | | | | | | | | | **15** | |
| V | **Digital Banking**  Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking  Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | | | | | | | | | | |
| **CO3** | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **CO4** | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | | | | | | | | | | |
| **CO5** | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | | | | | | | | | | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | | | | | | | | | | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | | | | | | | | | | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | | | | | | | | | | |
| 5 | K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | |
| 2 | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, | | | | | | | | | | |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand | | | | | | | | | | |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA | | | | | | | | | | |
| 5 | NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.rbi.org.in/ | | | | | | | | | | |
| 2 | https://businessjargons.com/e-banking.html | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – XI: Cooperative Legislations**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | 5 |  | |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | | | To gain an understanding about the Legal Frame Work of Cooperatives. | | | | | | | | |
| **LO2** | | | To know about the Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988. | | | | | | | | |
| **LO3** | | | To know about the State aid to Cooperatives | | | | | | | | |
| **LO4** | | | To know about the arbitration and supersession of the board. | | | | | | | | |
| **LO5** | | | To understand the provisions relating to Employees of Cooperatives. | | | | | | | | |
| **UNIT** | | | **Contents** | | | | | | | **No. of Hours** | |
| I | | | Legal Frame Work for Cooperatives: History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991– Andhra Pradesh Mutually Aided Co-operative Societies Act 1995 - Multi State Cooperative Societies Act 2002- Self Reliant Co-operative Societies Act: Features - 97th Constitution Amendment.. | | | | | | | 15 | |
| II | | | Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988: Provision Relating to Registration, Amendment of Bye Laws, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification and Disqualification of board. | | | | | | | 15 | |
| III | | | State Aid to Cooperatives – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution – Audit – Inquiry – Inspection – Surcharge – Settlement of disputes- Surcharge – Offences and Penalties. | | | | | | | 15 | |
| IV | | | Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders Co-operative Tribunals – Appeals – Revision – Review | | | | | | | 15 | |
| V | | | Provision Relating to Employees of Cooperatives: Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provision Relating to Appeal, Revision-Review Cooperative Tribunals | | | | | | | 15 | |
|  | | | Total | | | | | | | 75 | |

|  |  |
| --- | --- |
| **Course Outcomes** | |
| **CO1** | Aware the origin and development of cooperative legislation and constitution in India |
| **CO2** | Familiar the provisions and rules relating to Tamil Nādu Cooperative Societies |
| **CO3** | Understand the provisions relate to Disputes settlement |
| **CO4** | Acquire the knowledge about the practices of winding up in cooperatives |
| **CO5** | Trace out the provisions relating to offences penalties and appeal in tribunals |
| **Textbooks** | |
|  | Vidwans M.D, Cooperative Law in India, SahithyaBhavanPublishers,New Delhi, 1956. |
|  | Government of Tamilnadu, Tamilnadu Cooperative Society’s Act of 1983 |
|  | Government of Tamilnadu, Tamilnadu Cooperative Societies Rules of 1988. |
|  | Weeraman P.E, The Effect of Cooperatives Law on the Autonomy of Cooperatives in South East Asia, New Delhi, ICA, 1989. |
|  | Weeraman P.E, A Model Cooperatives Societies Law With the Authors Commentary, New Delhi, ICA, 1994. |
| **Reference Books** | |
|  | Prolific’s Alternative Dispute Resolution Arbitration, Conciliation, Negotiation and Mediation by Rahul Ranjan Edition 2020 |
|  | Legislation Cooperative- French, Hardcover, Jobin Francois- Forgotten Books |
|  | cooperative Legislation: Trends and Dimensions - Deep & Deep Publications – B.B. Goel |
|  | Co-operative Workplace Dispute Resolution- [Elizabeth A. Hoffmann](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22Elizabeth+A.+Hoffmann%22) - Gower Publishing |
|  | Outcome-Based CooperationIn Communities, Business, Regulation, and Dispute Resolution [Christopher Hodges (Author)](https://www.bloomsbury.com/in/author/christopher-hodges/) |

|  |  |
| --- | --- |
| **Web Resources** | |
|  | <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/62572.pdf> |
|  | <https://faolex.fao.org/docs/pdf/IND171123.pdf> |
|  | <https://www.multistatesociety.in/index.php?q=settlement-disputes-cooperative-society> |
|  | <https://cooperativeup.gov.in/MediaGallery/Chapter_20.pdf> |
|  | https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\_tamilnadu\_cooperative\_societies\_act-1983.pdf |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – V**

**Core –XII : Auditing & Corporate Governance**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To enable students to understand process of auditing and its classification. | | | | | | | | | | |
| **LO2** | | Toimpart knowledge on internal check and internal control. | | | | | | | | | | |
| **LO3** | | To illustrate the role of auditors in company. | | | | | | | | | | |
| **LO4** | | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | | | |
| **LO5** | | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Auditing**  Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations | | | | | | | | | | **15** | |
| II | **Audit Procedures and Documentation**  Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | | | **15** | |
| III | **Company Auditor**  Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | | | **15** | |
| IV | **Introduction to Corporate Governance**  Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors | | | | | | | | | | **15** | |
| V | **Corporate Social Responsibility**  Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |

| **Course Outcomes** | |
| --- | --- |
| **CO1** | Define auditing and its process. |
| **CO2** | Compare and contrast essence of internal check and internal control. |
| **CO3** | Identify the role of auditors in companies. |
| **CO4** | Define the concept of Corporate Governance. |
| **CO5** | Appraise the implications of Corporate Social Responsibility |
| **Textbooks** | |
| 1 | 1. DinkarPagare, Principles and Practice of Auditing, [Sultan Chand & Sons](http://www.sapnaonline.com/index.php?option=com_search&filter=books&field=publisher&q=sultan%2Bchand%2Band%2Bsons%2Btb),  New Delhi |
| 2 | 1. [B. N. Tandon, S. Sudharsanam&S.Sundharabahu,](http://www.google.co.in/search?hl=en&sa=X&biw=994&bih=636&tbm=bks&tbm=bks&q=inauthor)  Practical Auditing, S.Chand& Sons New Delhi. |
| 3 | 1. Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. |
| **Reference Books** | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley |
| 2 | 1. Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. |
| 4 | 1. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.wallstreetmojo.com/audit-procedures/> |
| 2 | <https://theinvestorsbook.com/company-auditor.html> |
| 3 | <https://www.investopedia.com/terms/c/corp-social-responsibility.asp> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 13 | 10 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 1/2:**

**Cooperative Training in Cooperative Institutions**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  |  |  | 4 |  | 3 | 4 | 40 | 60 | 100 |
| **Learning Objectives** | | | | | | | | | |
| **LO1** | Practical Training involves study visits to various cooperatives at different levels within and outside the State of Tamil Nadu. | | | | | | | | |
| **LO2** | The Programme is designed with theobjective of giving practical training to the students on General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies. | | | | | | | | |

Methodology

The practical training includes study visits to various categories of Cooperatives at

Primary, Central (District), Apex (State) levels and to the various offices of the State

Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

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

1. Agricultural Credit

1) PACS& FSS: Special features, General Working, Preparation of Accounts andstatements, loan, operation, overdue collection,

2) DCCB: Special features - General Working, Resource Mobilization Bank or

any one of its branch office - Relationship with Apex Bank, NABARD and theircontrol - Loan Operations,

3) Primary Cooperative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode ofrepayment.

4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank:Special features, General Working and contribution for the development of the StateEconomy.

2. Non-Agricultural Credit

1) Urban Cooperative Bank: Working and functions.

2) Employees’ Cooperative Thrift and Credit Society: Working and functions.

3) Cooperative Housing Society: Working and functions.

3. Agricultural Non-Credit

1) Primary Cooperative Marketing Society: General working-functions-linking ofcredit with marketing-problems- Special Features.

2) Cooperative Sugar Factory: General working - Capacity Utilization- Functions -problems.

3) Regulated Markets: General working - special features -Challenges-Problems.

4) Cooperative Farming Society: General working- special features-Challenges-Problems.

5) Primary Cooperative Milk Producer’s Society and District Cooperative MilkProducers Union- Functions - Processing of Milk & Milk Products

6) Primary Weaver’s Cooperative Society: General Features- functions –Managementand Administrative set-up- benefits.

7) Primary Cooperative Consumer Stores and Wholesale Stores General workingDepartment of Cooperation, GRI. 42

4. Other Type of Societies

1) Cooperative Printing Press

2) District Cooperative Union

3) Agro-Engineering Centre/Societies

4) Any other Cooperative societies of vital importance General working, Role in

5. Department Set-up

1) Registrar of Cooperative Societies: Administrative Set up of Cooperative

Department in the State - Duties & Responsibilities.

2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit

Department in the State - Duties & Responsibilities

6. Any other important and need based Cooperative Institutions and Apex level

Cooperative Institutions selected and approved by the Department.

**Procedure**

1) A brief introduction by the Staff-in-charge about the working of the society /

institution /department prior to the study visit to the society.

2) In the Society – a brief talk by Chief Executive / PRO / Manager/ Secretary /

Asstant Secretary-Office-bearers on the origin, development, general working and

problems of the society.

3) Detailed study of the latest Annual Reports, Audit Reports and Financial

Statements.

4) Detailed study of the Bye-Laws of the society.

5) Study of the main books maintained and other statements.

6) Discussion with the office-bearers and members regarding the working, problems,

Business Development Plan, etc.

7) Records are to be submitted to the Staff-in-charge within three days of the study

visit to the society.

**Evaluation**

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

|  |  |
| --- | --- |
| Evaluation of Report (Staff in charge) | 40 |
| Evaluation of Report (External Member) | 40 |
| Joint Viva-Voce | 20 |
| Total Marks | 100 |

**Criteria for Assessing Reports**

1) Whether general working profile of the Institutions is recorded properly?

2) Whether relevant and reliable (accurate) data have been collected?

3) Whether the data have been presented in sequence of ideas, clarity, use of tables,

diagrams, etc.,

4) Whether key problems have been identified and analysed?

5) Whether the report reflects active participation of the students in Practical Training

Programme?

6) Whether recommendations are sound, useful and pragmatic?

**Criteria for Viva - Voce**

1) Correct Answers to Questions

2) Practical Knowledge Gained

3) Clarity in expressing the facts and figures.

**THIRD YEAR – SEMESTER - V**

**Discipline Specific Elective – 2/2: Indirect Taxation**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To get introduced to indirect taxes | | | | | | | | | | |
| **LO2** | To have an overview of Indirect taxes | | | | | | | | | | |
| **LO3** | To be familiar the CGST and IGST Act | | | | | | | | | | |
| **LO4** | To learn procedures under GST | | | | | | | | | | |
| **LO5** | To gain knowledge about Customs Duty. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Indirect Tax**  Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | | **12** | |
| IV | **Procedures under GST**  Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | | | | | | | | | **12** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquaintance with Indirect tax laws | | | | | | | | | | |
| **CO2** | Exposed to the overview of GST. | | | | | | | | | | |
| **CO3** | Apply provisions of CGST and IGST | | | | | | | | | | |
| **CO4** | Summarise procedures of GST | | | | | | | | | | |
| **CO5** | Discuss aspects of Customs Duty in India | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. | | | | | | | | | | |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra. | | | | | | | | | | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. | | | | | | | | | | |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. | | | | | | | | | | |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. | | | | | | | | | | |

| 3 | Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
| --- | --- |
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.](https://iimskills.com/goods-and-services-tax/%23:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.) |
| 2 | <https://tax2win.in/guide/gst-procedure> |
| 3 | <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 3/4: Cooperative Financial Institutions In India**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India. | | | | | | | | | | | |
| **LO2** | To familiar with the Long-Term Cooperative Credit. | | | | | | | | | | | |
| **LO3** | To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India | | | | | | | | | | | |
| **LO4** | Help the students to learn about the Banking Regulations Act 1949. | | | | | | | | | | | |
| **LO5** | To know about the Management of Cooperative Finance and Banking Institutions in the globalised economy. | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Agricultural Cooperative Credit: Primary Agricultural Cooperative Societies, LAMPS – District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan. | | | | | | | | | | 12 | |
| II | Long Term Cooperative Credit: Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending | | | | | | | | | | 12 | |
| III | Non-agricultural Cooperative Credit: Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks. | | | | | | | | | | 12 | |
| IV | Banking Regulations Act 1949 (As Applicable to Cooperative Societies): Salient | | | | | | | | | | 12 | |
| V | Management of Cooperative Finance and Banking Institutions –Viability Norms, NPA, Recovery Management, Government Sponsored Schemes – Group lending – Challenges before Cooperative Finance and Banking Institutions in the globalised economy | | | | | | | | | | 12 | |
|  | Total | | | | | | | | | | 60 | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Familiarize the approaches of Agricultural Cooperative Credit society | | | | | | | | | | | |
| **CO2** | Access the urge of long-term cooperative credit | | | | | | | | | | | |
| **CO3** | Explore the construction of non – agricultural cooperatives | | | | | | | | | | | |
| **CO4** | Realized around the specific regulation and provisions relating to cooperative under Banking regulation Act 1949 | | | | | | | | | | | |
| **CO5** | Aware the provocation of government sponsored schemes in the globalized economy | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
|  | | Choubey B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay. | | | | | | | | | | |
|  | | GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure). | | | | | | | | | | |
|  | | Laud G.M (1956), Cooperative Banking in India, The Co-operators Book Depot, Bombay. | | | | | | | | | | |
|  | | Nackara S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore. | | | | | | | | | | |
|  | | Nakkiran S (1982), Urban Cooperative Banking, Rainbow Publications, Coimbatore. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
|  | | Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, RainbowPublications, Coimbatore. | | | | | | | | | | |
|  | | Ravichandran, K (2000), Crop Loan system and Overdue, Spellbound Publications,Rohtak. | | | | | | | | | | |
|  | | Ravichandran K and S.Nakkiran (2009), Cooperation: Theory and Practice, AbijitPublications, Delhi. | | | | | | | | | | |
|  | | Abdul Kuddus. K.A and A.K. ZakirHussain. Cooperative Credit and Banking, Limra Publications, Chennai. | | | | | | | | | | |
|  | | Agricultural Finance and Cooperation  (Delhi, R.K. Rout)- Kalyani | | | | | | | | | | |

|  |  |
| --- | --- |
| **Web Resources** | |
|  | <https://pmfby.gov.in/compendium/General/2002%20%20Agricultural,%20Credit,%20Cooperation%20and%20Crop%20Insurance.pdf> |
|  | https://cms.tn.gov.in/sites/default/files/documents/coop\_e\_pn\_2022\_23.pdf |
|  | <https://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lecture-note/25532757> |
|  | <https://www.souharda.coop/pdf/2020/01PPP.pdf> |
|  | <https://www.bis.org/fsi/publ/insights15.pdf> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective – 4/4: Computer Applications For Cooperatives**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| C1 | To get familiar with the fundamental concepts of computer programming | |
| C2 | To enable the students to learn about algorithm techniques | |
| C3 | To impart knowledge about arithmetic and logic operation | |
| C4 | To understand about the concept of multiplication table | |
| C5 | To impart knowledge about statistical tools and techniques in computer application | |
| **Prerequisite: Should have studied Commerce in XII Std** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Understanding the Computers – Importance of Computers – History of Computers- Types of Computers – History of Computers – Types of Computers – Computing concepts – Input devices – processing unit – outputs devices External storage devices – Driving the computer; the soft W – Programming Languages – Common high level language – program Execution Modes – Interactive – Using the Computers. | 12 |
| II | Problem solving – algorithm – flow charts – branching – looping – the connector – hints for low charting – writing algorithm and drawing flow charts for the following : (a) Membership Admission (b) Net Profit distribution (c) Preparation of Act (d) Preparation of Drawal Application (e) Finding Arithmetic Mean, Standard Deviation and Co-efficient of Correlation. | 12 |
| III | BASIC character act – constant and variable – naming and variables – LET, INPUT, READ, DATA and RESTORE statement – arithmetic operators – arithmetic expressions- hierarchy of operations relational expression – logical operators – print control – PRINT with comma semicolon, TAB and PRINT USING. | 12 |
| IV | Branching – IF – THEN – Looping for – NEXT summing the first natural numbers – summing the squares and cubes – preparing the multiplication table using the idea of branching and looping. | 12 |
| V | Sequential files in BASIC – Application of the BASIC Programming concepts – files for the following problems of co-operative studies - Membership Admission particulars, Net Profit Distribution, Preparation of ACL, Preparation of Drawal application, Finding Arithmetic Mean, Standard Deviation and co-efficient co-relation, Co-operative Accounting | 12 |
|  | Total | 60 |
| **Course Outcomes** | | |
| **CO1** | Examine the practical implication of computer programming | |
| **CO2** | Acquire practical knowledge about writing algorithm techniques with flow chart | |
| **CO3** | Ability to understand and implement the arithmetic and operational relations expression | |
| **CO4** | Capacity to build multiplication table using branching and looping | |
| **CO5** | Familiar with statistical tools and techniques in computer application | |
| **Textbooks** | | |
|  | Programming in BASIC : Balagurusamy, E. Tata McGrew Hill Publishing Company Ltd., New Delhi (1991), Chapte4rs: 1,2,4,5,6,7 | |
|  | Programming with BASIC: Gottfored, Schaum s Outline Series. Tata McGraw Hill Publishing Company Singapore (1990) | |
|  | Textbook on Computer Arithmetic - arhami, Behrooz | |
|  | Mathematical Logic with Special Reference to the Natural Numbers  (, Steen S. W. P.) | |
|  | Computer Storage fundamentals - [DuttaSusanta](https://www.flipkart.com/books/dutta-susanta~contributor/pr?sid=bks) - BPB Publications | |
| **Reference Books** | | |
|  | BPB Publications Computer Fundamentals Sixth Edition Complete Book By Pradeep K Sinha | |
|  | ALGORITHM AND DATA STRUCTURES PB....RAGHUWANSHI M M – NA publication | |
|  | [Advanced Algorithms for JNTU-H 16 Course (IV - II -CSE - CS861PE)](https://www.amazon.in/gp/product/B086HJ37QL/ref=dbs_a_def_rwt_hsch_vapi_tkin_p1_i1) by [A.A.Puntambekar](https://www.amazon.in/A-A-Puntambekar/e/B00JOM4FCY?ref=dbs_a_def_rwt_hsch_vu00_tkin_p1_i1) | |
|  | Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning [Izenman, Alan J.](https://nlist.inflibnet.ac.in/search/Author/Home?author=Izenman%2C+Alan+J.) | |
|  | Probability And Statistics With Reliability Queuing And Computer Science Applications 2Nd Edition by Kishor S Trivedi, WILEY IND | |
| **Web Resources** | | |
|  | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ== | |
|  | https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=fBYckQKJvP3a/8Vd3L08tQ== | |
|  | <https://nlist.inflibnet.ac.in/search/Record/978-0-387-92280-5> | |
|  | Modern Multivariate Statistical Techniques Regression, Classification, and Manifold Learning [Izenman, Alan J.](https://nlist.inflibnet.ac.in/search/Author/Home?author=Izenman%2C+Alan+J.) | |
|  | https://www.tutorialspoint.com/c-program-to-print-multiplication-table-by-using-for-loop#:~:text=Step%201%3A%20Enter%20a%20number,where%2 | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - VI**

**Core –XIII: COOPERATIVE MANAGEMENT AND ADMINISTRATION**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | 6 |  |  |  | 4 | 6 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | | To enable the students to understand the fundamentals in management, decision  making and execution aspects in cooperative enterprises | | | | | | | | | |
| **LO2** | | To enable the students to apply the functions of Management in Cooperative enterprises | | | | | | | | | |
| **LO3** | | To enable the students to understand the governance structure of Cooperative enterprises. | | | | | | | | | |
| **LO4** | | To enable the students to gauge the managerial issues in the cooperative enterprises. | | | | | | | | | |
| **LO5** | | To enable the students to understand about the administration of the cooperative enterprises. | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | | **Contents** | | | | | | | | | **No. of Hours** |
| I | | Cooperative Management: Definition, objectives – features, management functions applied to Cooperatives | | | | | | | | | **18** |
| II | | Management Structure of Cooperatives: Management team, general body, board of directors – committees – chief executives and Office Management | | | | | | | | | **18** |
| III | | Functional Areas of Management in Cooperatives: Production, Materials, Financial, Personnel and Marketing. | | | | | | | | | **18** |
| IV | | Issues in Cooperative Management – Professionalisation – Management Development Programmes – De-officialisation of Cooperative Management – Operational Efficiency of Cooperatives. | | | | | | | | | **18** |
| V | | Cooperative Administration: Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives. | | | | | | | | | **18** |
|  | | **TOTAL** | | | | | | | | | **90** |
| **CO** | | **Course Outcomes** | | | | | | | | | |
| **CO1** | | Familiar about the essential aspects of cooperative management | | | | | | | | | |
| **CO2** | | learn about the structure of cooperative management | | | | | | | | | |
| **CO3** | | Establish the various functional areas of management | | | | | | | | | |
| **CO4** | | Analyze the practical solution for issues in cooperative management | | | | | | | | | |
| **CO5** | | Understand about the cooperative administrative setup | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | I.C.A (1977), Readings in Cooperative Management, New Delhi. | | | | | | | | | | |
|  | Kamat G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi, 1987. | | | | | | | | | | |
|  | Krishnaswamy, O.R (1976), Cooperative Democracy in Action, Somaiya Publishing House, Mumbai. | | | | | | | | | | |
|  | Kulandaisamy, V (2000), Cooperative Management, Arurdhra Academy, Coimbatore. | | | | | | | | | | |
|  | Nakkiran S (2013), Cooperative Management, Deep and Deep Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Sha A.K (1984), Professional Management for Cooperative, Vikas Publishing House, New Delhi. | | | | | | | | | | |
|  | Sinha S.K. & R. Sahaya (1981), Management of Cooperative Enterprises, NCCT, New Delhi. | | | | | | | | | | |
|  | Cooperative Management of Enterprise Networks 2000 Edition by Pradeep Kumar Ray , Springer - [Pradeep Kumar Ray](https://www.meripustak.com/Author-Pradeep-Kumar-Ray-) Publisher: [Springer](https://www.meripustak.com/Publisher-Springer) | | | | | | | | | | |
|  | Cooperative Principles and Practice - Karthikeyan M. Discovery Publishing Pvt.Ltd | | | | | | | | | | |
|  | Cooperative Management: Principles and Techniques - [S. Nakkiran](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=S.+Nakkiran&search-alias=stripbooks) (Author) Deep & Deep Publication | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | <https://www.slideshare.net/coopjbb1/cooperative-management?qid=e36209a9-ffc5-430e-8858-50a063a9ed37&v=&b=&from_search=5> | | | | | | | | | | |
|  | re.net/IssaGo/organizational-structure-and-management-of-cooperatives?qid=fae4c0f7-7f83-4ac0-9e69-28973805598b&v=&b= | | | | | | | | | | |
|  | <https://www.slideshare.net/shivamAgrawal155/co-operative-society-business-model-ppt-by-shivam-agrawal?qid=19851513-7662-4e39-88d0-db2bf2> | | | | | | | | | | |
|  | <https://www.rd.usda.gov/sites/default/files/RR192.pdf> | | | | | | | | | | |
|  | [file:///C:/Users/RAM/Downloads/Unit-3.pdf](file:///C:\Users\RAM\Downloads\Unit-3.pdf) | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Core – XIV: Management Accounting**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand basics management accounting | | | | | | | | | | |
| **LO2** | | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | | To learn about budgetary control | | | | | | | | | | |
| **LO5** | | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Semester.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | | | **18** | |
| II | **Ratio Analysis**  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | | **18** | |
| III | **Funds Flow & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | | | **18** | |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | **18** | |
| V | **Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember and recall basics in management accounting | | | | | | | | | | | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | | | | | | | | | | | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | | | | | | | | | | | |
| **CO4** | Evaluate techniques of budgetary control | | | | | | | | | | | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, | | | | | | | | | | | |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. | | | | | | | | | | | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | | | | | | | | | | | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | | | | | | | | | | | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | | | | | | | | | | | |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. | | | | | | | | | | | |
| 3 | Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. | | | | | | | | | | | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | | | | | | | | | | | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | | | | | | | | | | | |
| 2 | <https://accountingshare.com/budgetary-control/> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Core – XV: Income Tax Law and Practice**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the basic concepts & definitions under the IT Act 1961 | | | | | | | | | | |
| **LO2** | | Tocompute income under the head salaries | | | | | | | | | | |
| **LO3** | | To compute income from House Property | | | | | | | | | | |
| **LO4** | | To compute income from Business or Profession and income from other sources | | | | | | | | | | |
| **LO5** | | To know the deductions and assessment of individuals | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I stSem** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction:** Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income –Total Income – Casual income – Capital and Revenue – Residential Status and Incidence of Tax Incomes exempt under Section – 10 | | | | | | | | | | **18** | |
| II | **Salary Income**: Basis of Charge – Different forms of salary – Allowances – Gratuity – Pension – Perquisites and their Valuation – Deduction from salary – Computation of Taxable Salary. | | | | | | | | | | **18** | |
| III | **Income from House Property:** House property – Basis of charge – Determination of GAV and NAV – Income from letout property – Deductions – Computation of House property income. | | | | | | | | | | **18** | |
| IV | **Profits and Gains from Business or Profession and Income from Other Sources:** Basis of charge – Methods of accounting –   Deductions – Allowable Expenses and Disallowable Expenses – Computation of Taxable Income. Income from Capital Gains. | | | | | | | | | | **18** | |
| V | **Deductions and Assessment of Individuals:** Aggregation of Income; Set – off or Carry forward and Set off of losses – Deductions from Gross Total Income – Computation of Total Income and tax payable; Rebates and Relief’s –Assessment of Individuals Income (Old regime Vs New regime) | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |

| **Course Outcomes** | | |
| --- | --- | --- |
| **CO1** | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act | |
| **CO2** | Compute income of an individual under the head salaries | |
| **CO3** | Ability to compute income from house property | |
| **CO4** | Evaluate income from a business carried on or from the practice of a profession | |
| **CO5** | Ability to assess individual income and tax rates | |
| **Textbooks** | | |
| 1 | | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. |
| 5 | | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| **Reference Books** | | |
| 1 | | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. |
| 3 | | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4 | | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | | <https://www.investopedia.com/terms/c/capitalgain.asp> |
| 2 | | <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html> |
| 3 | | <https://www.incometax.gov.in/iec/foportal/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Discipline Specific Elective – 5/6: Cooperative Training: Internship in Cooperatives**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | |  |  | **5** |  | **3** | **5** | **40** | **60** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | The internship involves in gaining live exposure in the day-to-day functions of chosen cooperative institution. | | | | | | | | | |
| **LO2** | To impart the practical skills in the process of general and cooperative management, funds management, time and decision making management | | | | | | | | | |

**1. METHOD OF TRAINING**

Students are asked to choose any type of cooperative society in their locality and based on their interest internship is assigned in the chosen institution for a period of 12 working days. The Head, faculty in charge and other faculty members of the department will assist and guide the students during the internship period by making filed visit.

**2. LIST OF COOPERATIVE INSTITUTIONS TO BE SELECTED FOR INTERNSHIP:**

Primary Agricultural Cooperative Credit Societies, District Central Cooperative Bank,  Primary Agricultural and Rural Development Bank, Urban Cooperative Bank Employees Cooperative Thrift and Credit Society, Housing Cooperative Society Consumers Cooperative Stores, Cooperative Marketing Society Weavers Cooperative Society, Milk Producers Cooperative Society  District Cooperative Union,  Industrial Cooperatives and  Any other New Generation Cooperative Institution and State level and interested cooperative institutions

1. **PROCEDURE FOR INTERNSHIPS**

During the twelve working days of internship programme, the students are expected to learn the following aspects about the societies.  Detailed study of general working of the selected society, gain Practical knowledge with reference to functions, staff duties, accounts maintenances, book / forms maintained, practical problems and offer feasible solutions for improvements.

Students assigned to various offices of the cooperative department shall gain knowledge in the following areas: various sections and details of that office work, Registration of Societies, Statutory matters like amendment of Bye-law Audit, Inspection, Inquiring, Arbitration and Liquidation of Societies, Department stock-taking in consumer stores.

1. **SUBMISSION OF INTERNSHIP PROJECT**

Students should maintain a observation record and they have submit their first copy of the internship project within 10 days after the completion of the internship programme. The staff in-charge extend necessary support and guidance for further enrichment of the internship project. The final copy of the internship project should be submitted in typed format with all the essential components.  A common seminar on internship will be organized before the viva voce examination to share their practical knowledge among the student group.

1. **ASSESSMENT OF INTERNSHIP ( Internal: 40 and External: 60 )**

**Internal Assessment: 40 marks**. (Attendence:10, Timely submission of draft :10 , Test: 20 )

The Internship Project will be assessed by two examiners (one internal and the other external) appointed by the College.  It is done in two stages.

**External Assessment: 60 marks (Evaluation of Internship Project: 30, Viva-Voce: 30)**

**Evaluation of Internship Project (30 Marks)**

 (a) Internship Underwent : 15 Marks

 (b) Internship Project Report : 15 Marks

The internship project report will be assessed on the basis of the following criteria:

* Whether the project reflects the active participation of the students in the Internship Programme?
* Whether sectional work books, Accounts maintained and procedure are recorded?
* Whether the data have been presented well, sequence of ideas, clarity, use of the tables, diagrams, etc.?
* Whether key problems have been identified?
* Whether Practical working knowledge is recorded well?

1. **VIVA-VOCE EXAMINATION (30 MARKS)**

The Viva-Voce examination will be conducted by both the internal and external examiners.   Each student has to be interviewed at least for about 15 minutes about the institutions in which the student underwent the training and marks shall be awarded to him on the basis of the following criteria.

1. Factual Information about the Cooperatives - 10 Marks

2. Knowledge of the Problems and Solutions - 10 Marks

3. Clarity and Expressions - 10 Marks**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 6/6: COOPERATIVE BOOK-KEEPING SYSTEM**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | | 5 |  |  |  | 3 | 5 | 25 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To enable the students to understand the unique system of book keeping prevalent in cooperative societies and institutions | | | | | | | | | |
| **LO2** | To understand the basic principles and uniqueness of cooperative book keeping system | | | | | | | | | |
| **LO3** | To make the students to conversant with different sets of accounting books maintained by cooperative banks and institutions | | | | | | | | | |
| **LO4** | To make the students capable of preparing financial statements from the books of accounts maintained by cooperatives | | | | | | | | | |
| **LO5** | To enable the students to gain the recent changes brought in the Cooperative Book Keeping System as per the recommendations of Task Force on STCCS | | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Fundamentals of Cooperative Accounting: Evolution – distinctive features - differences between cooperative account keeping and double entry system – single entry system and cooperative account keeping. | **15** |
| II | Book keeping in Cooperatives: Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions | **15** |
| III | General Ledger and Special ledgers in Cooperatives– reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement | **15** |
| IV | Preparation of Financial Statements: Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives | **15** |
| V | Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure) | **15** |
|  | **TOTAL** | **75** |
| **CO** | **Course Outcomes** | |
| **CO1** | Familiarize the peculiar nature of cooperative accounting | |
| **CO2** | Gain knowledge about the book keeping in cooperatives | |
| **CO3** | Gain knowledge about the preparation of ledger and trial balance | |
| **CO4** | Analyze and prepare the final accounts of cooperatives | |
| **CO5** | Acquire the knowledge about the accounting practice of rural credit institution | |
| **Textbooks** | | |
|  | GOI (2004), Report of the Task Force on Revival of Rural Credit Institutions (ST Credit Structure. | |
|  | Krishnasamy O.R. Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi, 1992. | |
|  | Manickavasagam, P (1989), A Treatise on Cooperative Account Keeping, Rainbow  Publications, Coimbatore. | |
|  | NABARD (2010), The Common Accounting System for PACS, | |
|  | Samiuddin, MahfoozurRahman and HifzurRehman, Cooperative Accounting and  Auditing, Himalaya Publishing House, New Delhi, 1989. | |
| **Reference Books** | | |
|  | Cooperative accounting Dr. Moses Gweyi | |
|  | Cooperative accounting - Karthikeyan | |
|  | Cooperative accounting – Cheel Ernest .c Hardpress Ltd. | |
|  | A system of Accounting for Cooperative fruit Assocations - Beorge Anton - Forgotten Books | |
|  | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Y.K.+Rao&search-alias=stripbooks) – Mittal publication | |
| **Web Resources** | | |
|  | www.nabard.org/pdf/common\_Accounting\_System\_for\_PACS.Pdt. | |
|  | https://www.academia.edu/5180770/CO\_OPERATIVE\_ACCOUNTING | |
|  | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/cir57.pdf | |
|  | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/COP%20416%0%20%20COOPERATIVE%20ACCOUNTING.pdf | |
|  | file:///C:/Users/RAM/Documents/learning/google%20data%20studio/Hand-Book-on-maintenance-of-records-in-Cooperative-Societies.pdf | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 7/8: Entrepreneurial Development**

| **Subject Code** | | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | | |
| **LO1** | | | | To know the meaning and characteristics of entrepreneurship | | | | | | | | | | |
| **LO2** | | | | To identify the various business opportunities | | | | | | | | | | |
| **LO3** | | | | To understand the Process of setting up an enterprise | | | | | | | | | | |
| **LO4** | | | | To gain knowledge in the aspects of legal Compliance of setting up of an enterprise | | | | | | | | | | |
| **LO5** | | | | To develop an understanding of the role of MSME in economic growth | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | | | |
| **Unit** | | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | | **Introduction to Entrepreneur**  Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India. | | | | | | | | | **15** | |
| II | | | | **Design Thinking**  Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity. | | | | | | | | | **15** | |
| III | | | | **Setting up of an Enterprise**  Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical. | | | | | | | | | **15** | |
| IV | | | | **Business Model Canvas and Formulation of Project Report**  Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds. | | | | | | | | | **15** | |
| V | | | | **MSME’s and Support Institutions**  Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India. | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | | | | |
| **CO1** | | | Identify the various traits of an entrepreneur | | | | | | | | | | | |
| **CO2** | | | Turn ideas into business opportunities | | | | | | | | | | | |
| **CO3** | | | Do feasibility study before starting a project | | | | | | | | | | | |
| **CO4** | | | Identify the sources of funds for funding a project | | | | | | | | | | | |
| **CO5** | | | Develop an understanding about the Government schemes available for women entrepreneurs | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | | |
| 1 | | | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai. | | | | | | | | | | | |
| 2 | | | Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi. | | | | | | | | | | | |
| 3 | | | CharantimathPoornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India. | | | | | | | | | | | |
| 4 | | | RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai. | | | | | | | | | | | |
| 5 | | | Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | | |
| 1 | Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai. | | | | | | | | | | | | | |
| 2 | Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai. | | | | | | | | | | | | | |
| 3 | Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi. | | | | | | | | | | | | | |
| 4 | Dr. M.C. Garg, Entrepreneurial Development, New Delhi. | | | | | | | | | | | | | |
| 5 | E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai. | | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | | |
| **1.** | | <https://www.interaction-design.org/literature/topics/design-thinking> | | | | | | | | | | | | |
| **2.** | | <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/> | | | | | | | | | | | | |
| **3.** | | <http://www.msme.gov.in/> | | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective – 8/8: GENERAL AND COOPERATIVE AUDIT**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | 5 |  |  |  | 3 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the basic fundamentals and principles of Audit. | | | | | | | | | |
| **LO2** | To impart knowledge about the verification and valuation of Assets and Liabilities. | | | | | | | | | |
| **LO3** | To provide knowledge about the appointment and removal of Auditors. | | | | | | | | | |
| **LO4** | Enable to know about the Cooperative Audit. | | | | | | | | | |
| **LO5** | To know about the Audit Programme for Selected Societies and Preparation of Final Audit Memorandum and its enclosures. | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** |
| I | Principles of Audit: General Principles -Audit - Its Origin - Definition - Objects - Advantages. Nature and Scope of Audit-Various kinds of Audit - Rights, Duties and Responsibilities of Auditor- Commencement of Audit Programme - Routine Checking of Vouching and its meaning-Vouching of Cash Transaction – Importance of Routine Checking. | | | | | | | | | 15 |
| II | Verification and Valuation of Assets and Liabilities : Meaning of Verification - Mode of Valuation of various Assets and Liabilities - Depreciation – Definition – Objects, Methods, Auditors Duty – Reserve: Meaning - Definition – Various Reserves – Audit of Final Accounts : Profits and Loss Account Balance Sheet. | | | | | | | | | 15 |
| III | Appointment and Removal of Auditors : Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer. | | | | | | | | | 15 |
| IV | Cooperative Audit: Definition, Nature, Scope, objectives and Advantages- Various Kinds of Audit Differentiate Commercial and Cooperative Audit- Internal Check and Internal Audit - Rights, Duties and Responsibilities of Auditor. Distinguish Audit from Inspection and Supervision - Commencement of Audit: Audit Programme - Mechanical and Administrative Audit – Methods. | | | | | | | | | 15 |
| V | Audit Programme for Selected Societies : Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures. | | | | | | | | | 15 |
|  | **Total** | | | | | | | | | **75** |
| **Course Outcomes** | | | | | | | | | | |
| **CO1** | Gain in-depth knowledge about Fundamental concepts of Audit, vouching and internal check | | | | | | | | | |
| **CO2** | Acquire the knowledge about the Verification and Valuation of cooperative financial statement | | | | | | | | | |
| **CO3** | Familiarize the procedure of appointment and removal of Company auditor | | | | | | | | | |
| **CO4** | Cognize the structure of cooperative audit set up and audit programme | | | | | | | | | |
| **CO5** | Understand the audit programme for various types of cooperatives | | | | | | | | | |
| **Textbooks** | | | | | | | | | | |
|  | B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd, 2003. | | | | | | | | | |
|  | D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt. Ltd,1998 | | | | | | | | | |
|  | B.N.Tandan, S.Sudhorsanan, S.SundhoraBabu, A Hand Book Of Practical Auditing, S.Chand And Company Ltd, 2000. | | | | | | | | | |
|  | Krishnaswami O.R. Principles of Cooperative Audit, Oxford and IBH Pub. Co, New Delhi. | | | | | | | | | |
|  | Saxena, R.G. Principles and Practice of Auditing, Himalaya Publishing House. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
|  | Cooperative Accounting and Auditing by [Y.K. Rao](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Y.K.+Rao&search-alias=stripbooks) – Mittal publication | | | | | | | | | |
|  | Cooperative Audit and Control-[Gavin W. T. Scott](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22Gavin+W.+T.+Scott%22) - International Labour Office | | | | | | | | | |
|  | Cooperative Auditing  - [M. Karthikeyan](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=M.+Karthikeyan&search-alias=stripbooks) - Discovery Publishing Pvt.Ltd | | | | | | | | | |
|  | Samiuddin, MahfoozurRahman and HifzurRehman. Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi | | | | | | | | | |
|  | KameswaraRao, Y. Principles and Practice of Cooperative Audit, Sri Meheresh Publications, Hyderabad. | | | | | | | | | |
| **Web Resources** | | | | | | | | | | |
|  | <https://www.wirc-icai.org/images/material/Step-step-approach-coop-soc-audit%2010062017.pdf> | | | | | | | | | |
|  | <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf> | | | | | | | | | |
|  | <https://sahakaradarpana.kar.nic.in/principals%20eng.pdf> | | | | | | | | | |
|  | <https://cooperation.tripura.gov.in/sites/default/files/Audit%20Manual_0.pdf> | | | | | | | | | |
|  | <https://locallivelihoods.com/wp-content/uploads/2020/06/Co-operative-Accounting-and-Audit-Toolkit.pdf> | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective - 8: Professional Competency Skill Enhancement Course Examination**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
|  | | 2 |  |  |  | 2 | 2 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | | | |
| **LO2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | | |
| **LO3** | To know the basic concepts of various discipline | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Details** | | | | | | | | | | **No. of Hours** |
| I | **Indian Polity**  Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | | | | | | | | | | **6** |
| II | **Geography**  Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | | | **6** |
| III | **Economy**  NationalIncome – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | | | **6** |
| IV | **History**  Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | | | | | | | | | | **6** |
| V | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | | | | | | | | | | **6** |
| **TOTAL** | | | | | | | | | | | **30** |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | | Develop board knowledge of the different components in polity | | | | | | | | | |
| **CO2** | | Understand the Geographical features across countries and in India | | | | | | | | | |
| **CO3** | | Acquire knowledge on the aspects of Indian Economy | | | | | | | | | |
| **CO4** | | Understand the significance of India’s Freedom Struggle | | | | | | | | | |
| **CO5** | | Gain knowledge on Ecology and Environment | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | | Class XI and XII NCERT Geography | | | | | | | | | |
| 2 | | History – Old NCERT’S Class XI and XII | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | | M. Laxmikant (2019) , Indian polity, McGraw- Hill | | | | | | | | | |
| 2 | | Ramesh Singh (2022) , Indian Economy , McGraw - Hill | | | | | | | | | |
| 3 | | G.C Leong, Physical and Human Geography, Oxford University Press | | | | | | | | | |
| 4 | | MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd. | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |

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| --- | --- |
| **Web Resources** | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance |
| 3 | https://www.youtube.com/watch?v=Nv\_Nnw01FaU |