BHARATHIDASANUNIVERSITYTIRUCHIRAPPALLI-620024

B.COM. COOPERATION (UG)

CHOICEBASEDCREDITSYSTEM–LEARNING OUTCOMES BASED CURRICULUMFRAMEWORK(CBCS - LOCF)

(Applicable to the candidates admitted from the academic year 2026-2027onwards)

Sem.	Part	Name of the Courses	Title of Course	Ins.Hrs	Credits	. Hour	Maximum Marks		
							Int.	Ext.	Total
I	I	Ability Enhancement Course – I (AEC - I)	(Tamil$ / Other Languages+, #)	6	3	3	30	70	100
	II	Ability Enhancement Course –II (AEC - II)	English Course – I	6	3	3	30	70	100
	III	CoreCourse–1 (CC-1)	Accounting and Book Keeping	4	4	3	30	70	100
		CoreCourse-2 (CC-2)	Theory of Cooperation	4	4	3	30	70	100
		Allied Course –1(AC - 1)	Business Communication	3	3	3	30	70	100
		Allied Course –2 AC - 2)	Office Management	3	3	3	30	70	100
	IV	Value Education		2	2	3	30	70	100
		Interdisciplinary Course – 1 (IDC - 1) #	One Course from Outside Department	2	2	3	30	70	100
		Total		**30**	**24**				**800**
II	I	Ability Enhancement Course –III (AEC - III)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course –IV (AEC - IV)	English Course – II	6	3	3	30	70	100
	III	CoreCourse–3 (CC-3)	Cooperative Credit and Banking	4	4	3	30	70	100
		Core Course- 4(CC-4)	Financial Accounting	4	4	3	30	70	100
		Allied Course –3(AC- 3)	Principles of Management	3	3	3	30	70	100
		Allied Course –4(AC - 4)	Business Economics	3	3	3	30	70	100
		Skill Enhancement Course -1 (SEC-1) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 2 (IDC - 2) #	One Course from Outside Department	2	2	3	30	70	100
		Total		**30**	**24**				**800**

III	I	Ability Enhancement Course –V(AEC - V)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course –VI (AEC - VI)	English Course – III	6	3	3	30	70	100
	III	CoreCourse–5(CC-5)	Business Environment	4	4	3	30	70	100
		Core Course- 6 (CC-6)	Production, Trade and Service Cooperatives	4	4	3	30	70	100
		Allied Course – 5 (AP - 5) Practical– 5	Computer Application in Business (Practical)	3	3	4	40	60	100
		Allied Course – 6 (AC - 6)	Business Statistics – I	3	3	3	30	70	100
	IV	Skill Enhancement Course-2 (SEC- 2) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 3 (IDC - 3) $$	One Course from Outside Department	2	2	3	30	70	100
		Health & Wellness @		--	1	--			100
		Total		**30**	**25**				**900**
IV	I	Ability Enhancement Course –VII (AEC - VII)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course –VIII (AEC - VIII)	English Course - IV	6	3	3	30	70	100
	III	CoreCourse–7(CC-7)	Cooperative Law	4	4	3	30	70	100
		CoreCourse-8(CC-8)	Cost Accounting	4	4	3	30	70	100
		Allied Course –7 AC- 7)	Principles of insurance	3	3	3	30	70	100
		Allied Course – 8 (AP - 8) Practical– 8	Tally (Practical with viva voce)	3	3	4	40	60	100
	IV	Skill Enhancement Course -3 (SEC- 3)##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 4 (IDC - 4) $$	One Course from Outside Department	2	2	3	30	70	100
			Total	**30**	**24**				**800**
Summer Internship / Industrial Activity during the Summer Vacation after II Year									

V	III	Core Practical- 9(CP-9)	Practical Training Phase – I (with viva voce)	5	4	4	40	60	100
		Core Course - 10(CC-10)	General and Cooperative Audit	4	4	3	30	70	100
		Core Course – 11(CC-11)	Business Law	5	4	3	30	70	100
		CoreCourse-12(CC-12)	Entrepreneurship Development	5	4	3	30	70	100
		Core Course– 13 (CC-13)	Banking Theory, Law and Practice	5	4	3	40	60	100
	IV	Skill Enhancement Course - 4 (SEC-4) ##	Goods and Service Tax	2	2	3	30	70	100
		Skill Enhancement Course – 5 (SEC-5) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Introduction to Disaster Management	Introduction to Disaster Management	2	2	3	30	70	100
		Summer Internship / Industrial Activity@@	(with Viva-Voce)	--	2	--	20	80	100
	Total			**30**	**28**				**900**
VI	III	Core Course –14 (CC-14)	Cooperative Management and Administration	5	4	3	30	70	100
		Core Course - 15 (CC-15)	Management Accounting	5	4	3	30	70	100
		Core Course - 16 (CC-16)	Income Tax, Law and Practice	5	4	3	30	70	100
		Core Project Work - 17 (CPW-17) @@	Practical Training Phase – II (Cooperative Institutions Internship) (with viva voce)	5	3	4	40	60	100
	IV	Value Added Course	General Studies for Competitive Examinations	2	2	3	30	70	100
		Skill Enhancement Course - 6 (SEC-6) ##	Human Resource Management	2	2	3	30	70	100
		Skill Enhancement Course - 7 (SEC-7) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Environmental Science	Environmental Science	2	2	3	30	70	100
		Gender Studies	Gender Studies	2	1	3	30	70	100
		Extension Activities *	Extension Activities	--	1	--	--	--	--
	Total			**30**	**25**				**900**
Grand Total				**180**	**150**				**5100**

SKILL ENHANCEMENT COURSE			
Sl. No.	**Title of Courses**	**Sl. No.**	**MANDATORY Naan Mudhalvan Course ##**
1.	Naan Mudhalvan Course	1.	2nd Semester:
2.			
3.	Naan Mudhalvan Course	2.	3rd Semester:
4.			
5.	Naan Mudhalvan Course	3.	4th Semester:
6.			
7.	Goods and Service Tax	4.	5th Semester:
	Human Resource Management	5.	6th Semester:

INTERDISCIPLINARY COURSE (IDC) FOR WHO HAVE OPT TAMIL AS PART – I (For other Department Students Only)	
1st Semester	Theory of Cooperation
2nd Semester	Modern Cooperation
3rd Semester	Dimension Cooperation
4th Semester	Production Cooperation Management

INTERDISCIPLINARYCOURSE (IDC) # FOR WHO HAVE NOT OPT TAMIL AS PART - I		
Those who have studied Tamil up to 10th +2 but opt for other languages in degree	1st Semester	Special Tamil - I
	2nd Semester	Special Tamil - II
Those who have not studied Tamil in school level	1st Semester	Basic Tamil - I
	2nd Semester	Basic Tamil – II
Those students who opt for either special Tamil (or) Basic Tamil as IDCs, have to choose 2 more IDCs courses in their 3rd and 4th Semester from Outside his / her department.		

INTERDISCIPLINARY COURSE (IDC) $$ FOR NCCCADETS ONLY	
NCC Course is a Compulsory Course for the NCC Cadets in the 3rd Semester:	**NCC Course is a Compulsory Course for the NCC Cadets in the 4th Semester:**
Introduction to NCC (Existing Syllabus)	1. Special Subject Army **(or)** 2. Special Subject Navy **(or)** 3. Special Subject Air force
Those students who opt for NCC Course as IDCs, have to choose 2 more IDCs courses in their 1st and 2nd Semester from Outside his / her department	

SUMMARYOFCURRICULUMSTRUCTUREOFUGPROGRAMMES-ARTS

Sl. No.	Part	Types of the Courses	No. of Courses	Credits for Each Course	Total Credits	Marks
1.	I	Ability Enhancement Course	4	3	12	400
2.	II	Ability Enhancement Course	4	3	12	400
3.	III	Core Courses / Practical	16	4	64	1600
4.		Allied Course (AC)	8	3	24	800
5.		Core Project Work (CPW)	1	3	03	100
6.	IV	Skill Enhancement Courses (SEC)	7	2	14	700
7.		Interdisciplinary Course (IDC)	4	2	08	400
8.		Value Education	1	2	02	100
9.		Health and Wellness	1	1	01	100
10.		Introduction to Disaster Management	1	2	02	100
11.		Summer Internship/ Industrial Activity	1	2	02	100
12.		Value Added Course	1	2	02	100
13.		Environmental Studies	1	2	02	100
14.		Gender Studies	1	1	01	100
15.		Extension Activities (NCC/NSS/SPORTS/ANTI DRUG CELL/YRC& Any Other Activities	--	1	01	--
		Total	**51**		**150**	**5100**

<table>
<tr><td>$</td><td>For those who have studied Tamil up to10th+2(Regular Stream)</td></tr>
<tr><td>+</td><td>Syllabus for other Languages should be on par with Tamil at degree level</td></tr>
<tr><td>#</td><td>Those who have studied Tamil up to 10th+2 but opt for other languages in degree level under Part –I should study special Tamil and those who have not studied Tamil in the school level should study Basic Tamil in Part– IV under the Ability Enhancement Course.</td></tr>
<tr><td>##</td><td>Naan Mudhalvan Scheme: As per the Naan Mudhalvan Scheme in structions 5 courses from 2nd to 6th semester should be studied under Skill Enhancement Course.</td></tr>
<tr><td>$$</td><td>NCC Course is one of the Choices in the Ability Enhancement Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is a Compulsory Course for the NCC Cadets.</td></tr>
<tr><td>@</td><td>Health and Wellness: Assessments:

Use self-reflective worksheets to assess their understanding
submit the worksheets to internal audit / external audit
Every student’s activity report should be documented and the same have to be assessed by the Physical Director with Mentor. The evaluation should be for 100 marks. No examination is required.

Scheme of Evaluation:
<table>
<tr><td>Part</td><td>Description</td><td>Marks</td></tr>
<tr><td>A</td><td>Report</td><td>40</td></tr>
<tr><td>B</td><td>Attendance</td><td>20</td></tr>
<tr><td>C</td><td>Activities (Observation During Practice)</td><td>40</td></tr>
<tr><td colspan="2">Total</td><td>100</td></tr>
</table></td></tr>
<tr><td>@@</td><td>Summer Internship / Industrial Activity

Summer Internship will be carried out during the summer vacation after the second year. Viva Voce will be conducted by the college and Marks shall be sent to the University and the same will be included in the 5th semester Mark Statement.

Summer Internship / Industrial Activity & Project

Scheme of Evaluation:
<table>
<tr><td>Description</td><td>Marks</td></tr>
<tr><td>Report</td><td>80</td></tr>
<tr><td>Viva-Voce</td><td>20</td></tr>
<tr><td>Total</td><td>100</td></tr>
</table></td></tr>
<tr><td>*</td><td>Extension Activities shall be outside instruction hours.</td></tr>
</table>

FIRST YEAR	CORE COURSE – I ACCOUNTINGANDCOOPERATIVE BOOK KEEPING SYSTEM	SEMESTER: I
CODE	(THEORY)	CREDITS:4

COURSE OBJECTIVE

- To understand and practice the unique system of book keeping adopted in cooperative societies and institutions

UNIT -I FUNDAMENTALS OF COOPERATIVE ACCOUNTING:

Evolution – distinctive features - differences between cooperative account keeping and double entry system – single entry system and cooperative account keeping.

UNIT -II BOOKKEEPING IN COOPERATIVES:

Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account Transactions

UNIT –III GENERAL 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

UNIT –IV PREPARATION OF FINANCIAL STATEMENTS

Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives

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

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Assignments on Special ledgers in Cooperatives.

REFERENCES :

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

COURSE OUTCOMES:

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

1. Understand the basic concept of Fundamentals of Cooperative Accounting.
2. Gain knowledge on Book keeping in Cooperatives.
3. Acquire knowledge on General and Special ledgers in Cooperatives.
4. To understand the Preparation of Financial Statements.
5. Obtain Knowledge on Revival of Rural Credit Institutions (ST/ MT Credit Structure).

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	–	–	1	2	1	1
CO2	3	1	2	2	1	–	2	1	1	1
CO3	3	2	3	2	1	1	2	1	–	1
CO4	3	2	2	1	1	1	2	1	1	1
CO5	3	1	2	2	1	1	2	2	2	1
AVG	**3.0**	**1.4**	**2.2**	**1.6**	**1.0**	**1.0**	**1.8**	**1.4**	**1.0**	**1.0**
TOTAL	**15**	**7**	**11**	**8**	**4**	**3**	**9**	**7**	**5**	**5**

FIRST YEAR	CORE COURSE – II THEORY OF COOPERATION	SEMESTER: I
CODE	(THEORY)	CREDITS: 4

COURSE OBJECTIVES

- To know basic concepts, values and benefits of cooperation
- To understand the principles and philosophy of cooperation
- To understand the various schools of cooperative thoughts
- To distinguish cooperatives from other economic organizations
- To inculcate the need and importance of cooperative extension, education and its training

UNIT - I COOPERATION:

Concept, Features, Benefits - Cooperative Principles: Meaning, Evolution, Rochadale Principles - ICA Cooperative Identity Statement 1995: Definition, Vision, Mission, Values and Principles

UNIT -II COOPERATIVE BANKING:

Short and Medium Term and Long Term Credit – Constitution and Functions of PACS, DCCB, SCB, PARDB and SARDB – Constitution and Functions of Urban Cooperative Banks.

UNIT -III SERVICE COOPERATIVES:

Structure, Constitution and Functions of Marketing Cooperatives - Consumer Cooperatives - Dairy Cooperatives.

UNIT- IV ORGANISATIONAL SET-UP FOR COOPERATIVE MANAGEMENT:

Pyramidal Structure – General Body, Board of Directors and President – Powers, Duties and Responsibilities - Special Officer-Administrative Set up of a Cooperative Institution.

UNIT- V COOPERATIVE EDUCATION AND TRAINING:
Cooperative Education and Training, Need and Importance – Arrangements for Cooperative Education and Training in India.

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only):
Co-operative and Other Forms of Economic System: Capitalism, Socialism and Cooperation – Co-operation as a Balancing Sector.

TEXT BOOKS:

1. Hajela T. N. Cooperation Principles, Problems and Practice Ane Books Pvt. Ltd., New Delhi. 2016, 8th Edition.
2. Mathur B.S. Co-operation in India Sahitya Bhawan1999, 1st Edition.

REFERENCE BOOKS:

1. Abdul Kuddus K.A., Zahir Hussain A. K. Theory, Law and Practice of Cooperative Banking Limra Publications, Chennai. 2017, 4th Revised Edition

2. Krishnaswamy O.R. & Kulandaiswamy V. Cooperation Concept and Theory Arudra Academy, Coimbatore 2000, 1st Edition.

WEB RESOURCES

1. https://www.slvrec.com/content/7-cooperative-principles
2. www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of- Cooperation. pdf
http://www.chennaidtcoopunion.com/Administrative_Setup4.html

COURSE OUTCOME

1. Upon the successful completion of the course, students will be able to
2. Familiarize with the history, values of cooperation
3. Comprehend devolution and1.reformulation of cooperative Principles
4. Understand the contributions of cooperators in the field of Cooperation
5. Analyze the key differences between cooperatives and other economic systems and its benefits
6. Gain knowledge and develop skill among students to run a cooperative society.

Mapping Scale:

3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	1	–	1	3	2	1
CO2	3	2	2	2	1	–	1	3	2	1
CO3	3	2	3	2	1	1	1	2	2	1
CO4	3	2	3	2	2	1	1	2	3	1
CO5	3	2	2	2	3	2	2	3	2	2
AVG	**3.0**	**2.0**	**2.2**	**2.0**	**1.6**	**1.3**	**1.2**	**2.6**	**2.2**	**1.2**
TOTAL	**15**	**10**	**11**	**10**	**8**	**4**	**6**	**13**	**11**	**6**

FIRST YEAR	ALLIED COURSE – I BUSINESS COMMUNICATION	SEMESTER: I
CODE	(THEORY)	CREDITS: 3

COURSE OBJECTIVES:

- To know the concept of business communication.
- To facilitate various kinds of business letters
- To understand the types of business correspondence
- To imbibe the quality of a good business report.
- To acquire the Precise Writing Modes of Communication

UNIT - I BUSINESS COMMUNICATION:

Definition- Objectives, Process - Barriers to Communication – Principles of Communication - Methods of Communication- Effective good business communication.

UNIT- II KINDS OF BUSINESS LETTERS:

Letter of Enquiry and Reply- Offers and Quotations– Orders – Claims- Complaints and Settle Management of Accounts – Circular letters – letter relating to Agency- Status Enquiry - Collection Letter.

UNIT - III BUSINESS CORRESPONDENCE:

Letter of Recommendations and Letters of Credit-Banking Correspondence - Letter relating to Import and Export -Insurance correspondence

UNIT - IV JOB APPLICATION LETTERS AND OTHERS

Application for situation - Interview letters - Essay writings on commerce - Industry and Banking - Communication Ethics - Legal aspects in Business Communications.

UNIT – V PRECISE WRITING:

Definition- Characteristics – Techniques of Making a Precise – Report Writing: Concept- Qualities of Good report - Functions of Report - Types of Reports - Business Report - Directors of Report.

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):
Precise Writing Modes of Communication: Internet, E-mail, Voice-mail, Intercom, Telegrams, Telex, Telephone, Fax, SMS, Video Conferencing, Multimedia, Smart Phone, Cellular Phones and I pad.

REFERENCES:

1. RodriQues M.V, Effective Business Communication, 2003.
2. Kathiresan & Dr. Radha, Business Communication 2010 .
3. Rajendra Pal &Korlahalli J.S, Essentials of Business Communication, 2011.
4. PattanShetty C.S.& Ramesh, Effective Business English and Correspondence, S. Chand &Co, New Delhi. 2011.
5. AshaKaul, Effective Business Communication, Mittal Books India, 2012.

E-Resources:

1. https://open.lib.umn.edu
2. https://indeed.com
3. https://libguides.mnsu.edu
4. https://monash.edu
5. https://nutcache.com

COURSE OUTCOMES:

1. After completion of the course, the students will be able to:
2. Understand the methods of communication
3. Gain Drafting knowledge on various kinds of business letters
4. Practice drafting of business correspondence in an organization
5. Draft the business reports
6. Drafting letters to various modes of communication

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	1	–	2	2	1	1
CO2	3	3	2	2	1	1	2	2	1	1
CO3	3	3	3	2	2	1	2	2	2	1
CO4	3	3	3	2	2	2	2	2	2	1
CO5	3	3	2	2	1	1	3	2	2	2
AVG	**3.0**	**3.0**	**2.4**	**1.8**	**1.4**	**1.3**	**2.2**	**2.0**	**1.6**	**1.2**
TOTAL	**15**	**15**	**12**	**9**	**7**	**5**	**11**	**10**	**8**	**6**

FIRST YEAR	ALLIED COURSE – II OFFICE MANAGEMENT	SEMESTER: I
CODE	(THEORY)	CREDITS: 3

COURSE OBJECTIVES

1. To understand the office management systems.
2. To acquire knowledge about record management in a business organization.
3. To understand the various methods of filing systems in an office.
4. To know the office stationary and forms in an office
5. To understand on Report writing in business correspondence

UNIT – I OFFICE MANAGEMENT :

Meaning of office – Functions – Importance – Elements -Meaning, Definition and Elements and Principles of office management – Office manager and his functions.

UNIT – II OFFICE ORGANIZATION:

Meaning – Objectives – Principles- Office Location – Principles of office location - Factors determining office location - office building – Office Layout – Open and Private Office.

UNIT – III OFFICE SYSTEMS AND PROCEDURES :

Nature and Principles – Advantages and disadvantages - Flow of work - Centralization and decentralization of office services- Department of office – departments of a modern office.

UNIT – IV OFFICE MACHINES AND EQUIPMENTS :

Objects of mechanism –Types of office machines- Office forms – Forms designing and control- Records Management –Filing – essentials of a good filing system – classification and arrangement of files –methods of filing – indexing – types – selection of suitable indexing system.

UNIT – V OFFICE COMMUNICATION :

Process, types, essentials and barriers of office communication- Office correspondence – Mail service – Facilities for mail services – handling incoming and outgoing mails – mechanizing mails services- Report writing – Types of reports.

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only):
Form letters – Meaning , Principles and Factors to be considered in designing office forms.

TEXT BOOKS:

1. R.K.Chopra Office Management Himalaya Publishing House -2005
2. Dr.Kathiresan and Dr.Radha Office Management Prasanna Publishers- 2006
3. Dr.T.Ramsamy, Office Management, Golden Book Publishing House- 2012

REFERENCE BOOKS:

1. I.M.Saha Modern Office Management Kitab Mahal Publishers -2012
2. Leffingwell and Robinson Text Book of Office Management Tata McGraw Hill Publishing Company Ltd-2013

WEB RESOURCES:

1. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf
2. http://iaear.weebly.com/uploads/2/6/2/5/26257106/ba7101_principles_of_management.pdf
3. http://www.yourarticlelibrary.com/management/controlling/essentials-of-an-effectiveand-efficient-control-system

COURSE OUTCOME:

1. On successful completion of the course the students should have to
2. Gained knowledge about the functions of office management.
3. Enable to prepare the various records maintained by the business organization.
4. Describe the arrangement of filing system in an office
5. Apply and practices of stationary and forms in an organization
6. Draft office correspondence to the organization.

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	1	1	1	1	2	1	1
CO2	3	2	2	2	1	1	2	1	1	1
CO3	3	2	3	2	1	1	2	1	–	1
CO4	3	2	2	2	2	2	2	2	1	1
CO5	3	3	2	2	2	1	2	2	1	2
AVG	**3.0**	**2.2**	**2.2**	**1.8**	**1.4**	**1.2**	**1.8**	**1.6**	**0.8**	**1.2**
TOTAL	**15**	**11**	**11**	**9**	**7**	**6**	**9**	**8**	**4**	**6**

FIRST YEAR	CORE COURSE – III COOPERATIVE CREDIT AND BANKING	SEMESTER: II
CODE	(THEORY)	CREDITS: 4

COURSE OBJECTIVE

- To understand the structure and functions of co-operative credit and banking institutions, and about recent developments.

UNIT- I:

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

UNIT- II:

Long Term Cooperative Credit: Features of long term credit -Need for separate agency – LTCCS - Primary Cooperative Agriculture and Rural Development Banks – Governance structure, sources of funds – loaning procedures – State Cooperative Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending

UNIT- III:

Non-agricultural Cooperative Credit: Constitution – objectives, Governance structure – functions of Cooperative Credit Societies - Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks

UNIT -IV:

Banking Regulations Act, 1949 (As Applicable to Cooperative Societies): Salient features - Provisions

UNIT- V:

Management of Cooperative Finance and Banking Institutions –Viability Norms, Recovery Management, Prudential Norms – Group lending – Challenges before Cooperative Finance and Banking Institutions in the globalised economy

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Assignments on short, long and non agricultural cooperative credit

REFERENCES:

1. Abdul Kuddush and ZahirHussain (2014), Theory, Law and Practice of Cooperative Bank, Limra Publications, Chennai.
2. Chouby B.N (1968), Cooperative Banking in India, Asia Publishing House, Bombay.
3. GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure).
4. Laud G.M (1956), Cooperative Banking in India, The Cooperators Book Depot, Bombay.
5. Nakkiran S (1980), Agricultural Financing in India, Rainbow Publications, Coimbatore.
6. Nakkiran S. & John Winfred A (1988), Cooperative Banking in India, Rainbow Publications, Coimbatore.

COURSE OUTCOMES:

1. After completion of the course, the students will be able to:
2. Understand the basic of concept of Short Term Co-operative Credit.
3. Gain knowledge on Lon Term Co-operative Credit.
4. Acquire knowledge on Non-agricultural Cooperative Credit.
5. To understand the Banking Regulations Act, 1949
6. Obtain Knowledge on Management of Cooperative Finance and Banking Institutions.

CO–PO Mapping Matrix

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	2	1	–	1	2	1	1
CO2	3	1	2	2	1	1	1	2	1	1
CO3	3	2	3	2	1	1	2	2	2	1
CO4	3	2	2	2	1	1	1	3	2	1
CO5	3	2	3	2	2	2	2	3	2	2
AVG	**3.0**	**1.6**	**2.4**	**2.0**	**1.2**	**1.0**	**1.4**	**2.4**	**1.6**	**1.2**
TOTAL	**15**	**8**	**12**	**10**	**6**	**5**	**7**	**12**	**8**	**6**

FIRST YEAR	CORE COURSE – IV FINANCIAL ACCOUNTING	SEMESTER: II
CODE	(THEORY)	CREDITS: 4

COURSE OBJECTIVES

- To understand the objectives of financial accounting and methods of depreciation.
- To enable the students to prepare accounts and financial statements under single entry system.
- To impart the knowledge of Insurance Claims.
- To make the students to learn the Partnership Accounts
- To impart knowledge on the Insolvency Accounts

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UNIT- I FINANCIAL ACCOUNTING:

Concept – Objectives - Provision and Reserves – Types of Reserves; Depreciation: Causes - Methods of Depreciation-Straight Line Method - Diminishing Return Method- Annuity Method (Simple Problems).

UNIT-II SINGLE ENTRY SYSTEM:

Concept – Definition – salient features - Defects - difference between Single entry and double entry system - Methods of calculation of profit – Statement of Affairs Method – Conversion Method.

UNIT–III INSURANCE CLAIMS:

Insurance claims for loss of stock and profits- accounting for sale or return - voyage accounts.

UNIT–IV: PARTNERSHIP ACCOUNTING

Partnership – meaning, partnership Deed, capital Accounts, Accounting Treatment- Distribution of Profits – Interest on partners Loans, Capital and Drawings – Salary and Commission of Partners- P and L appropriation A/c – Capital accounts of Partners – fixed and fluctuating past adjustment and guarantees.

UNIT–V INSOLVENCY ACCOUNTS:

Insolvency accounts – Statement of Affairs and Deficiency accounts – insolvency of Individual only. (Theory 25% Problems 75%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):
Formats of various accounts.

REFERENCES:

1. Reddy T.S & Murthy, Financial Accounting, Margham Publication, Edition 2014.
2. Pillai and Bhagavathi, Advanced Accountancy, Kalyani Publishers, Edition 2013.
3. Jain and Narang, Advanced Accountancy, Edition 2009.
4. Maheswari.S.N, Advanced Accountancy, Vikas Publishing House Pvt ltd. Edition 2014
5. Varshney.J.C, Financial Accounting, 2nd Edition 2009
6. Smith A.C, Financial Accounting, Kalyani Publishers, 2013
7. Gupta, Financial Accounting, S Chand and Company , Edition 2016

COURSE OUTCOMES:

1. After completion of the course, the students will be able to:
2. Apply the knowledge on financial accounting and methods of Depreciation.
3. Prepare of Statement of Single entry system.
4. Analyse and preparation of Insolvency Account.
5. Gain knowledge and apply the Partnership Accounts.
6. Apply the accounting treatment of Consignment of Insurance Claims

CO–PO Mapping Matrix

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	2	–	–	2	1	–	1
CO2	3	1	3	2	–	1	2	1	–	1
CO3	3	1	3	2	–	1	2	2	–	1
CO4	3	2	3	2	1	1	2	2	–	1
CO5	3	1	3	2	–	1	2	2	–	1
AVG	**3.0**	**1.2**	**2.8**	**2.0**	**1.0**	**1.0**	**2.0**	**1.6**	**–**	**1.0**
TOTAL	**15**	**6**	**14**	**10**	**1**	**4**	**10**	**8**	**0**	**5**

FIRST YEAR	ALLIED COURSE – III PRINCIPLES OF MANAGEMENT	SEMESTER: II
CODE	(THEORY)	CREDITS: 3

COURSE OBJECTIVES:

- To enable the students to learn the functions of Management.
- To understand the concept of planning and Decision making.
- To know about the organizational structure
- To learn theories of Motivation
- To Understand the control process.

UNIT-I MANAGEMENT:

Definition- Need – Principles - Functions of management-Contributions of F.W. Taylor, Hendry Fayol, Joseph Massie, Elton mayo and Peter Drucker.

UNIT-II PLANNING:

Concept - Nature, Types, importance and steps in planning –Obstacles to effective planning. Components of Planning: Objectives, Forecasting and Decision Making: – Steps – Decision Tree.

UNIT-III ORGANIZING :

Concept -Importance, Principles – Organizational Structure, Span of Management, Departmentation, Delegation of authority and responsibility: Centralization and Decentralization – Advantages and disadvantages - Line and Staff Organization.

UNIT-IV DIRECTING:

Definition, Functions – Motivation: Maslow's Need Hierarchy Theory – Herzberg's Two Factor Theory – X and Y Theory- Leadership: Styles of leadership – Types and qualities of good leader. Communication- Types and Barriers.

UNIT-V CONTROLLING:

Meaning, Nature - Control Process– Essentials of Good Control – Tools and techniques of Control.

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only):

Styles and types of Leadership.(Assignments and Seminars)

REFERENCES:

1. Bhusan U.K. Fundamentals of Business Organization and Management, Sultan Chand & Company, New Delhi 1993.
2. Peter F.Drucker, Management: Tasks, Responsibilities, Practices, Allied Publishers, New Delhi, 1991.
3. Sherlekhar, Modern Business Organization and Management, Himalaya, Publishing House, New Delhi, 1978.
4. Heinz Weltrich& Harold Koontz, Management: A Global Perspective, McGraw Hill, New Delhi, 1992.
5. Kumar, Pardeep and Amanjot Sachdeva., (2012), Fundamentals of Management,S.Chand Publishing, New Delhi.
6. Pillai, R.S. and S.Kala, (2013), Principles and Practice of Management, S.ChandPublishing, New Delhi.
7. Prasad, L.M., (2014), Principles and Practice of Management, Sultan Chand & Sons,New Delhi.
8. Ravichandran, K and S.Nakkiran, (2009), Principles of Management, Abijit Publications, Delhi.
9. Robbins, (2013), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, New Delhi.
10. Tripathi, P.C. and P.N.Reddy, (2012), Principles of Management, McGraw Hill Education, New Delhi.

COURSE OUTCOMES:

1. On successful completion of the course the students able to:
2. Understood the management functions and principles,
3. Gain the scientific decision making process and problems solving technique
4. Understood the organizational structure.
5. Know about the modern trends in the management process.
6. Gain the knowledge of the Control process.

CO–PO Mapping Matrix

Mapping Scale:
3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	1	1	1	1	2	1	1
CO2	3	2	3	2	1	2	2	2	1	1
CO3	3	2	3	2	2	2	1	2	1	1
CO4	3	2	2	2	3	2	2	3	2	2
CO5	3	2	3	2	2	3	2	2	1	2
AVG	**3.0**	**2.0**	**2.6**	**1.8**	**1.8**	**2.0**	**1.6**	**2.2**	**1.2**	**1.4**
TOTAL	**15**	**10**	**13**	**9**	**9**	**10**	**8**	**11**	**6**	**7**

FIRST YEAR	ALLIED COURSE – IV BUSINESS ECONOMICS	SEMESTER: II
CODE	(THEORY)	CREDITS: 3

COURSE OBJECTIVES:

- To inculcate the basic concepts of economics and its applications in day-to-day life.
- To install the theoretical basis of an economy.
- To impart knowledge on various theory of Production.
- To understand the various Pricing methods
- To provide an insight into FDI and Trade.

UNIT-I ECONOMICS:

Concept- Definition- Scope of Economics- Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.

UNIT-II DEMAND THEORY:

Concept- Law of Demand- Elasticity of Demand- Law of Diminishing Marginal Utility Indifference Curve Analysis - Consumer's Surplus

UNIT-III THEORY OF PRODUCTION:

Concept- Factors of Production – Theories of Population: Malthusian theory & Optimum theory- Specialisation of Production: Division of Labour – Localisation: Meaning, Concept & Causes of Localisation – Mechanisation - Automation and Computerisation.

UNIT-IV PRICING:

Concept-Perfect Competition - Monopoly – Monopolistic Competition – Duopoly – Oligopoly – Price Determination

UNIT-V INTERNATIONAL ECONOMICS:

Concept – International Trade- Foreign Direct Investment and Trade, International Economic Organisations: Concept-Objectives of IMF- Functions of IMF- Effect on Indian Economy in the Pandemic in COVID-19.

UNIT - VI CURRENT CONTOURS : (For Continuous Internal Assessment Only):

Effect on Indian Economy in the Pandemic world - Automation and Computerisation.

BOOK REFERENCES:

1. Dr.S.Sankaran, Principles of Economics, Margam Publication, 2013.
2. Mithani Fundamental of Business Economics, –Himalaya Publications-2015,
3. HL Ahuja. Business Economics S.Chand 2015
4. N.Gregory Mankiw, Business Economics, Tat Mcgraw Hill, 2016
5. A.Shivkumar, General Economics, Tata Mcgraw hill, 2016.
6. D.Salvatore and D.Schaum's Outline of Theory and problems of Macro Economic Theory, Mcgraw hill, International Edition, New Delhi 2016.

E-RESOURCES:

1. www.economics.com
2. https://open.umn.edu
3. https://corporatefinanceinstitute.com
4. https://britannica.com
5. https://www.academia.edu

COURSE OUTCOMES

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

1. Understand the basic of concept of economy and principles.
2. Gain knowledge on Demand Theory.
3. Acquire knowledge on various theories of Production
4. Apply the various pricing strategies
5. Obtain Knowledge on International Economics.

CO–PO Mapping Matrix

Mapping Scale:

3 – High Correlation | 2 – Moderate Correlation | 1 – Low Correlation | Blank – No Correlation

CO/PO/PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**
CO1	3	1	2	2	–	–	1	1	2	1
CO2	3	1	3	2	–	1	1	1	2	1
CO3	3	2	3	2	1	1	1	1	2	1
CO4	3	2	3	2	1	2	2	2	2	1
CO5	3	2	3	2	1	2	2	2	3	2
AVG	**3.0**	**1.6**	**2.8**	**2.0**	**1.0**	**1.2**	**1.4**	**1.4**	**2.2**	**1.2**
TOTAL	**15**	**8**	**14**	**10**	**3**	**6**	**7**	**7**	**11**	**6**