

Bharathidasan University, Tiruchirapalli – 620 024
M.Com.,(Cooperative Management)
Course Structure under CBSC Pattern (2008-09 onwards)

SEM	COURSE	COURSE TITLE	HR S/ WE EK	CRED IT	EXAM HRS	MARKS		TOTAL
						INT	EX T	
I	Core – I	Advanced Cooperative Theory	6	5	3	25	75	100
	Core – II	Managerial Economics	6	4	3	25	75	100
	Core – III	Personality Development	6	4	3	25	75	100
	Core – IV	Financial Accounting	6	4	3	25	75	100
	Core – V	Advanced Cooperative Management	6	5	3	25	75	100
	Total			30	22			
II	Core – VI	Management Accounting	6	4	3	25	75	100
	Core – VII	Services Marketing	6	4	3	25	75	100
	Core –VIII	Research Methodology and Statistics	6	5	3	25	75	100
	Core – IX	Organizational Behavior	6	5	3	25	75	100
	Elective –I	Cooperative Accounts and Audit (OR) NGO's Management*	6	4	3	25	75	100
	Total			30	22			
III	Core – X	Cost Accounting	6	5	3	25	75	100
	Core –XI	Cooperative Legal System	6	4	3	25	75	100
	Core – XII	Practical Training and Field Placement	6	5	-	-	-	100
	Elective –II	Operations Management (OR) Promotional Management*	6	4	3	25	75	100
	Elective - III	Computer Application in Business (OR) Portfolio Management *	6	4	3	25	75	100
	Total			30	22			

SEM	COURSE	COURSE TITLE	HRS/ WEEK	CRED IT	EXAM HRS	MARKS		TOTAL
						INT	EX T	
IV	Core – XIII	Financial Management	6	5	3	25	75	100
	Core –XIV	Human Resource Management	6	5	3	25	75	100
	Project Work – Core XV	Dissertation – 80 marks Viva voce - 20 marks		6				100
	Elective - IV	Information Technology for Communication (OR) Project Management*	6	4	3	25	75	100
	Elective - V	Strategic Management (OR) Retail Management*	6	4	3	25	75	100
	Total			30	24			
Grand Total			120	90				2000

* One course to be selected by the respective college

CC I Advanced Cooperative Theory

- Unit 1.** Cooperation: Definition Objectives-Economic, Social, Educational and Ethical – Cooperative philosophy – a way of life and a way of action – Characteristic features of Cooperation. Principles of Cooperation: Evolution of principles of Cooperation – Rochdale principles- ICA Commission on Cooperative principles, 1937 and 1966. Cooperative Identity statement, 1995 – Definition, Values, Principles – Critical Evaluation Application of Principles of Cooperation in India.
- Unit 2.** History of Cooperative thought – ancient and medieval form of Cooperation-Utopian Cooperative doctrines – Contributions of Robert Owen, Dr.William King, Charles Fourier: Post- Rochdale Cooperative thought – contribution of Raiffeisen. Fauquet, Andrews, Orne, Charles Gide, Dr.Warbasse Graundwik, Dr.Moses Coady, Horace Plunkett and Jawaharlal Nehru.
- Unit 3.** Cooperation and other economic systems-Capitalism, Socialism and Communism – Cooperation as a balancing system. Globalization, Privatization & Liberalization - Place of Cooperation in market economy.
- Unit 4.** Sociology of Cooperation – Cooperative growth models – socialist school, School of modified capitalism, Cooperative sector school and Cooperative common wealth school – Cooperative Common wealth a myth or reality- Gadgil’s ideas on cooperative common wealth- Sociology of Cooperation.
- Unit 5.** Cooperation – a system, a sector, a service organization and business enterprise - Cooperation a world wide movement- Approaches towards cooperative development. Case for indigenous cooperative ideology versus imported cooperative ideology- State Aid – Self Help Groups.

References

- 1) Bedi,R.D., *Theory, History and Practice of Cooperation*, R. Lall Book Depot, Meerat, 1999.
- 2) Hajela,T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, Neqw Delhi, 1999.
- 3) Krishnasami. O.R & Dr.V.Kulandaiswamy, *Cooperation: Concept and Theory*, Aradra Academe, Coimbatore, 2000.
- 4) Mathur,B.S. *Cooperation in India*, Sahthya Bhavan Publishers, Agra,2001.
- 5) Saradha,V. *Theory of Cooperation*, Himalaya Publishing House, Mumbai, 1986.

CC II **Managerial Economics**

- Unit 1.** Nature and scope- Demand forecasting – Distinctive types of elasticity – forecasting demand for new products- Forecasting methods.
- Unit 2.** Production function- internal and external economics of scale – Production cost analysis - Laws of return.
- Unit 3.** Pricing – transfer pricing - full cost pricing – odd number pricing - peak load pricing – Limit price discounts – Pricing of multi- Product firm. Price discrimination – sticky prices – Going rate pricing - customary pricing – Makeup, Make-down Pricing.
- Unit 4.** Capital Budgeting – the Process of Planning and forecasting. – Cash flows- cost of capital Profit Policy – Profit measurement –
- Unit 5.** International Business environment - macro economic environment for business- Liberalization and Globalization - WTO and small business.

References

- 1) Baumol William, J., *Economic Theory and Operations Analysis*, Prentice Hall, London, 1996
- 2) Baya, Michael, R. *Managerial Economics and Business Strategy*, McGraw Hill, Inc., New York.
- 3) Salvatore, Dommick, *Managerial Economics in a Global Economy*, Mc Graw Hill, Inc, New York.
- 4) Varshney R.L., and K.L. Maheswari, *Managerial Economics*, Sultan Chand and Sons, New Delhi

5) CC III - Personality Development

Unit 1 Human growth and development: Pregnancy and childbirth – Infancy – Babyhood- Childhood- Adolescent – Adulthood - Middle age – Old age.

Unit 2 Learning: Nature, definition and types; theories of Pavlov and Skinner – Remembering and forgetting.

Unit 3 Motivation: Concept of instinct, motives for survival - Characteristics of motives- conscious and unconscious motivation
Adjustment: Adjustment, Maladjustment, stress, Frustration, conflict – coping mechanisms.

Unit 4 Perception and attitudes: Perception space, depth, auditory and visual attention.
Attitude: Nature of attitudes, stereotypes and prejudices, formation of attitudes and attitude change.

Unit 5 Personality: Definition and structure - Theories of personality. Trait and type theories. Important concepts of the contribution of Freud, Jung, Adler, Maslow and Erickson. Factors influencing personality development – Heredity, Environment and socialization process.

REFERENCES:

- 1) Davidoff. L.L. *Introduction to Psychology*, McGraw Hill Inc Aucklan.
- 2) Hurlock E.B. *Development Psychology*, Tata McGraw Hill, New Delhi.
- 3) Kuppusamy B. *An Introduction to Social Psychology*, Media Promoters and Publications Pvt. Ltd, Mumbai.
- 4) Munn, N.A. *Psychology – The Fundamentals of Human Behaviour*, George G Harrap & Co.,Ltd, London.
- 5) Rayner, Eric, *Human Development*, George Allen and Unwin, London.
- 6) Saraswathi T.S., Dutts R, *Development Psychology in India*, Sage Publication, Delhi.

CC IV - Financial Accounting

UNIT 1. Accounting Concepts, Convention of Double Entry Book Keeping – Definition – Objects – Rules of Journalizing, Kinds of Accounts Books- Subsidiary Books and their uses - Different types of cash books – Bank Reconciliation Statement, Journal, Lager.

UNIT 2. Trial Balance- Preparation and use - Errors discovered before and after the preparation of Trial Balance- Rectification of Errors - Suspense Accounts.

UNIT 3. Adjusting Entries: Stock in trade - Outstanding Expenses and liabilities - accrued income, prepaid income - provision for bad and doubtful debts - provision for discounts - interest on capital and drawings – Depreciation methods – provisions and reserves.

UNIT 4. Final Accounts: Closing Entries – Capital and Revenue items – Trading Accounts – Profit and Loss Accounts, Balance sheet.

UNIT 5. Accounts of non-trading concerns – Receipts and Payments Accounts – Income and Expenditure Account and Balance Sheet. Single Entry: Definition and salient features – Calculation of profit or loss. Average Due Date: Definition and purpose of calculation of Interest.

Question Paper should cover Theory 25 %, Problem 75%

References

- 1) Bhattacharya. S.K., and John Dearden, *Accounting for Management: Text and Cases*, Vani Book House, New Delhi, 1984.
- 2) Pandey & Bhat, *Cases in Financial Management*, Tata McGraw Hill Publications, New Delhi, 1996.
- 3) Vij, Madhi, *Financial and Management Accounting*, Anmol Pulications, New Delhi, 1997.

CC V Advanced Cooperative Management

- UNIT 1.** Management and Administration: Concept and differences – Values underlying cooperative management. Features and special goals of cooperative management – Professionalizing of cooperative management - Officialisation of cooperatives. Balancing of cooperative character and economic viability – Balancing of democratic control and business efficiency.
- UNIT 2.** System Approach: Meaning- Systems Approach to Cooperative Management, Management by Objectives (M.B.O) – Concept, meaning, importance, characteristics of M.B.O – Management by objectives in cooperative organizations.
- UNIT 3.** Decision Making: Meaning – New approaches to decision making – Risk analysis – Decision tree – Contingency analysis – Strategic Management – Competitive environment and cooperatives – Competitive strategies alternatives – Alternative choices SWOT analysis.
- UNIT 4.** Control Techniques: Importance – various control techniques – Budgetary control – Zero base budgeting – Programme budgeting – Operations Research technique.
- UNIT 5.** Criteria for judging the Operational Efficiency of Cooperatives : Indicators of efficiency – Membership coverage, resource mobilization – Minimization of cost of capital – Maximization of return on investments – Capacity utilization – Inventory Management – Productivity Management – Profitability – Impact on the living conditions of members – Management audit – meaning – importance and features of management audit.

References

- 1) Kamat,G.S., *New Dimensions of Cooperative Management*, Himalaya Publishing house, New Delhi.
- 2) Krishnaswamy, O.R., *Cooperative Democracy in Action*, Somaiya Publishinh House, Mumbai.
- 3) Kulandaiswamy, V., *Text Book of Cooperative Management*, Arudra Academy, Coimbatore
- 4) Nakkiran S., *A Treatise on Cooperative Management*, Rainbow Publications, Coimbatore.
- 5) Sha,A.K., *Professional Management for the Cooperatives*, Vikas Publishing House, New Delhi.
- 6) Shah, Tushaar, *Catalyzing Cooperation*, Sage Publications, New Delhi
- 7) Shah, Tushaar, *Making Farmers' Cooperatives Work*, Sage Publications, New Delhi
- 8) Sinha, S.K. & R.Sahaya, *Management of Cooperative Enterprises*, NCCT, New Delhi.

CC VI Management Accounting

Unit 1 Management Accounting: Origin, definition, concept, objectives functions, advantages, scope, limitations, distinctions between financial accounting and management accounting.

Unit 2 Business Budgets and Budgetary control: Concept, objectives, advantages, scope and limitations, various types of budgets-sales budget, production budget, cash budget, master budget, fixed, flexible budget.

Unit 3 Marginal costing: Meaning, basic characteristics of marginal costing, practical application of marginal costing. Break Even analysis – standard costing.

Unit 4 Analysis and interpretation of financial statements: Meaning, nature and limitations of financial statements, methods and devices used in financial analysis – Ratio analysis, trend analysis, comparative statements. Cash flow and fund flow analysis.

Unit 5 Reports for Management: Statements and reports-methods of presentation of accounting data for management purposes-objects of reporting, types of reports, rules to be followed in drafting reports-use of reports by management.

Question Paper should cover Theory 40% and Problem 60%.

References

- 1) Batty, *Management Accountancy*, Plymouth Macponal and Evens.
- 2) Charles.T Homaren, *Introduction to Management Accounting*, Prentice Hall of India. Private Limited, New Delhi.
- 3) Maheshwari, S.N.*Management Accounting and Financial Control*, Sultan Chand & Sons, New Delhi
- 4) Maheshwari, S.N.*Principles of Management Accounting*, Sultan Chand & Sons, New Delhi
- 5) Ramachandran R.and Dr.R.Srinivasan, *Management Accounting Theory Problems and Solutions*, Sriram Publications, Trichy 17.
- 6) Saravanavel P. *Management Accounting: Principles and Practices*, Progressive Corporation (Pvt.) Ltd., Bombay.
- 7) Sarkar. N. *Management Accountancy*, Academic Publishers, Calcutta.

C - VII Services Marketing

- Unit 1. Services:** Definition, Characteristics classification – Evolution of services marketing –Relationship marketing – Service mission – Services Market segmentation.
- Unit 2. Services Positioning and Differentiation:** Services marketing mix- Product, price , place, promotion, people, process, customer service, physical evidence – Marketing issues –Role of service sector in Indian economy vs that of other countries.
- Unit 3. Marketing plans for services:** Process, strategy formulation, resource allocation and monitoring – Services communications – Customer focused services – Service quality Service Encounter- Tourism Marketing – Hotel Marketing – Travel and transportation marketing - Consultancy services - Courier services.
- Unit 4. Financial Services Marketing:** Portfolio, factoring services, mutual funds marketing, bank marketing – Communications and information services marketing - Telecom, computer network services – Media services-Print and broadcast services.
- Unit 5. Hospital Services:** Advertising and marketing research services- Retail services marketing - Education and training services –Social marketing – Religious services marketing – Engineering trends in services marketing.

References

- 1) Bhattacharjee,C, *Service Sector Management*, Jaico Publishing House, Mumbai, 2006.
- 2) Jha,S.M., *Services Marketing*, Himalaya Publishing House, Mumbai, 2005.
- 3) Newton M.P. Payne, A., *The Essence of Service Marketing*, Prentice Hall of India, New Delhi., 1996.
- 4) Ravi Shankar, *Service Marketing*, Manas Publications, 1993.
- 5) Zeithaml, V.A., and Bitner, M.J., *Services Marketing*, McGraw Hill, New York, 1996.

CC VIII Research Methodology and Statistics

- Unit 1. Research:** Meaning, Characteristics of Social Research, Identification of Research problems. Use of library, reference reading and documentation. Types of research: Fundamental Research, Applied Research – Action Research and Evaluation Research, Methods of Research – Historical research – Descriptive research-Survey Research-Case study-experimental research.
- Unit 2. Tools and Techniques of Research:** Observation – Interview –Schedule and Questionnaire Scaling techniques. Planning a research project: Review of literature-Selection and formulation of a problem – hypothesis – research design.
- Unit 3. Sampling -** Types of sampling – Collection of data – transcription-tabulation-analysis and interpretation of data- Report writing. Technique of preparing case materials in cooperative management.
- Unit 4. Statistical analysis-**Definition, characteristics, limitations and uses of statistics. Statistical methods – frequency distribution- diagrammatic representation of statistical data. Averages; Mean, Median, Mode-Measuring dispersion-Mean deviation, standard deviation, quartile deviation, Co-efficient of variation. Use of Computer for data Processing – SPSS.
- Unit 5. Correlation:** Meaning, types, Karl Pearson's Co-efficient of correlation and Rank order method Regression- Meaning, regression lines, Regression equations. Time series; Meaning-uses, Moving average method of least square - Index Numbers – Meaning, uses, Problems in construction, weighted and un weighted Index numbers.

References

- 1) Kothari, C.R., *Research Methodology*, Wishva Prakashan, New Delhi 2001.
- 2) Krishnaswamy, O.R., *Methodology of Research in Social Sciences*, Himalaya Publishing House, Bombay, 2002.
- 3) Ravichandran K & S.Nakkiran, *Introduction to Research Methods in Social Sciences*, Abhijeet Publications, Delhi, 2009.
- 4) Uma Sekaran, *Research Methods for Business*, John Wiley and Sons, Inc., New York, 2000.

CC IX Organizational Behaviour

- Unit 1.** Relevant Environment- Physical environment- Socio. cultural environment – Technological environment – Impact of Technology on behaviour.
- Unit 2.** Human behaviour – the perceptual process- The learning process- Principles of learning – Reinforcement principle - motivational process – Primary motives- secondary motives- theories of motivation- content and process theories .
- Unit 3.** Personality development – Theories of Personality - Major determinants of personality – Heredity, Environment and socialization process.
- Unit 4.** Organization behaviour – Models of Human Behaviour – Freudian model – Existentialistic Model – Cognitive Model- Behaviouristic model- Conceptual framework for the study of organizational Behaviour – S.O.B.C. Model.
- Unit 5.** Organizational change – Implementation of change - Organizational climate-factors – Organizational development – objectives, values and process – Organization Effectiveness.

References

- 1) Gregory Moorhead and Griffin, Ricky W, *Organizational Behaviour*, Houghton Mifflin Co., Boston, 2000.
- 2) Luthan Fred, *Organizational Behaviour*, McGraw Hill, New York, 1998.
- 3) Steers, Richard M. and J Stewart Black, *Organizational Behaviour*, Harper Collins College Publishers, New York 1991.
- 4) Sukla, Madhukar, *Understanding Organizations: Organization Theory and Practice in India*, Prentice Hall, New Delhi, 1994.

EC I Cooperative Accounts and Audit

- Unit 1.** Fundamentals of double - entry - book - keeping - important transactions- account book – Trial balance – correction of errors – adjusting entries – final account – balance sheet.
- Unit 2.** Cooperative accounts – keeping – evolution - difference between Double entry book keeping and cooperative account keeping: Cooperative account keeping Vs single entry system – Day book - forms of Day Book - Ledgers – Statement of receipts and payments - Balance sheet – final account –Distribution of net profits.
- Unit 3. Audit:** Definition-objects-nature and scope - various kinds of audit-audit programme – Vouching, routine checking – Verification and Valuation of assets and liabilities – Audit of final account.
- Unit 4.** Audit of credit and non-credit Societies.
- Unit 5.** Embezzlement and frauds-methods of their detection –audit defects-rectification of defects- Audit note-Instructions pertaining to audit.

References

1. Government of Tamilnadu, *The Tamilnadu Cooperative Audit Manual, Part I & Part II*, 2006.
2. Kameswara Rao, Y. *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad, 1998.
3. Krishnasamy O.R. *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi, 1992.
4. Krishnaswami O.R., *The Principles and Practice of Cooperative Audit*, Karthikey Publishing House, Madras, 1972
5. Manikavasagam. P *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore, 1989.

EC I NGO's Management

- Unit 1.** Voluntary/NGO: History and growth of NGO's, type, role and function in social welfare programmes.
- Unit 2.** Management process: Concept and principles of management, planning, policy making, organising, delegation, decision making, coordination and control (Concepts and Principles)
- Unit 3.** Organising NGO: Board, Trustees, Committees, Executives their roles and function. Laws related to NGOs Society Registration Act 1860, Trust Act, Cooperative Societies Act 1983, FCRA and related issues.
- Unit 4.** Project Planning: Baseline survey, participatory project planning approach, need assessment, methodology expectations, key result areas tangible/intangible time schedule and budgeting, PRA, CPM implementation, monitoring supervision, performance appraisal, evaluation. Report Writing: Maintenance of records, data bank, interim report, completion report.
- Unit 5.** Projects and programmes: Ministry Dept of Social Welfare (Centre and State), Central Social welfare board, State Social Advisory Board. Related Govt. Dept and donor agencies procedure and process of availing above programmes / grants.

Reference:

- 1) Chandra, S, *Guidance for NGO's Management in India* Kanishka Publication, New Delhi, 2002.
- 2) Kanta Prasad, *NGO's & Socio Economic Development*, (Ed), Deep and Deep Publication, New Delhi, 1999.
- 3) Lawani B.T, *NGO's in Development*, Rawat Publication, Jaipur, 1999.
- 4) Manoranjan Mohantray ES, *Foreign aid and NGO's*, Voluntary Action Net work India, 1996.
- 5) Rajasekar, D, *Decentralized Government and NGO's: Issues Strategies, Ways Forward*, Concept Publication, New Delhi 1999.
- 6) Rajkumar Pruthi, *Manual of NGO's How to Manage*, Crest Publication, New Delhi, 2000.
- 7) Shivani Dhamarajan *Women's development and NGO's*, Rawat Publications, Jaipur, 2000.
- 8) Shivani Dhamarajan, *NGO's Public Policy*, Kaninka Publication, New Delhi 1998.
- 9) Surendra K.Vettrivel, *Community Participation Empowering the Poorest Roles of NGO's*, Vetri Publication, New Delhi 1992.

CC X Cost Accounting

- Unit 1.** Definition, scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost units – cost centers – cost sheets.
- Unit 2.** Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory, ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO. Simple Average and weighted Average methods.
- Unit 3.** Labour cost – Time recording and time booking – methods of remuneration and incentive schemes- overtime and idle time – labour turnover type, causes and remedies.
- Unit 4.** Overheads – collection, classification, allocation, absorption – recovery rates – Over and absorption – cost sheet and cost reconciliation statement.
- Unit 5.** Methods – job costing, contract costing, process costing* (normal loss, Abnormal loss and gains) – operating costing.
*Under Process Costing Equivalent Production is not included

Question paper should cover Theory 25% Problems 75%

References

- 1) Dasgupta P., *Studies in Cost Accounting*, Sultan Chand & Sons, New Delhi, 1991.
- 2) Jawahar Lal, *Cost Accounting*, Tata McGraw Hill Pvt., Ltd., New Delhi 1995.
- 3) Khan M.Y. and Jam P.K., *Management Accounting*, Tata McGraw Hill Pub. Co., Ltd., New Delhi 1994.
- 4) Mukherjee A. and Nag K.A, *Contemporary Approach to Cost Accounting: Prime Cost and Overheads*, New Central Book Agency, Calcutta, 1985.

CC XI Cooperative Legal System

- Unit 1.** Growth of law in our country – concept of justice, equity and good conscience – Rules of natural justice – The need for special law for cooperatives- Democratic control in cooperatives – Effects of cooperative law on cooperative management – Exclusion of civil court.
- Unit 2.** Tamil Nadu Cooperative Societies’ Act, 1983 – Registration, qualifications of members and their rights and liabilities –Amendment of Bye-laws, duties & privileges of registered societies - Management of registered societies – properties and funds of registered societies – Paid officers and servants of societies - comparison of these with provisions of Maharashtra & Karnataka State Cooperative Societies Act.
- Unit 3.** Audit, Inquiry, Inspection, Investigation, surcharge and supervision – Settlement of dispute - winding up and cancellation of registration of registered societies – Execution of decrees, decision, awards and orders – Appeals, revision and review.
- Unit 4.** Indian Contract Act 1872. Sections 1-75
- Unit 5.** Transfer of property Act. – Sections 3, 5, 54, 58, 59, 73, 78. Indian Limitations Act 1, 91, 21, 25, Articles 57, 59, 60, 63, 65, 66, 69, 73, 75, 80-83, 115, 116, 132, 178 and 182 – Civil procedure code sections 34, 35, 38, 50 - - 64 and 145 and orders 5,16,21 and 29. Indian Evidence Act. Section 60,61,63,65, and 123.

References

- 1) Bedi R.D., Theory, History and Practice of Cooperation, R. Lall Book Depot, Meerat, 1999.
- 2) Govrnment of Tamilnadu, *Tamilnadu Cooperative Societies Act 1983 and Tamilnadu Cooperative Societies Rules 1988*
- 3) Hajela. T.N.,, Cooperation: Principles, Problems and Practice, Konark Publishers, Neqw Delhi, 1999.
- 4) Mathur,B.S., Cooperation in India, Sahthya Bhavan Publishers, Agra,2001.
- 5) Rishpal Nainta, *The Law of Cooperative Society in India*, Deep & Deep Publications Pvt., L:td., New Delhi, 1999

CC XII PRACTICAL TRAINING AND FIELD PLACEMENT

The objects of this programmes are:

1. To impart practical knowledge of management and working of various types of agricultural and non-agricultural cooperative institutions at district, and apex and National level-organizations.
2. To impart training in day-to-day managerial functions of various types of higher level Cooperatives.
3. To expose students to managerial skills, leadership style and imbibe in them the quality necessary for adopting modern scientific management practices.

Methods of practical training:

The training will be imparted in two phases:

A. FIRST PHASE OF TRAINING (Marks 50):

The first phase of training will include visits to and observation of various types of cooperatives listed below. The training should be given under the guidance and supervision of a lecturer in cooperation who should accompany the students. The students should maintain a systematic record for recording observations made during visits to cooperatives.

DISTRICT LEVEL INSTITUTIONS:

1. District Cooperative Central Bank.
2. District Cooperative Supply & Marketing society
3. Cooperative Super-Market
4. District Cooperative Union
5. Joint Registrar Office & Circle D.R. office.
6. District Cooperative Audit Office
7. Reputed Urban Banks functioning at District Headquarter/Town

APEX LEVEL:

1. State Cooperative Banks
2. State Agriculture and Rural Development Cooperative Banks.
3. Cooperative Housing Societies
4. Cooperative Unions
5. Cooperative Marketing Federations
6. Consumers Cooperative Federations.
7. Industrial Cooperative Banks
8. Handloom Weavers Cooperative Societies

NATIONAL LEVEL:

1. National Cooperative Development Corporation.
2. National Cooperative Consumer federation
3. National Agricultural Cooperative Marketing federation.

4. National Cooperative Union of India
5. International Cooperative Alliance.
6. Offices / Branches of various National Level Cooperative Institutions at State Head quarters.
7. Other important cooperatives like (KRIBCO,IFFCO, etc.,)

B.SECOND PHASE OF TRAINING - FIELD PLACEMENT (Marks 50):

Each student will be attached to a higher level cooperative for internship training for a period of 20 to 30 days during third semester. The lecturer in-charge will test check the work of students by making surprise visits to the institutions. During this internship, the students are required to work along with managers and gain familiarity with management practices. A guide will be allotted for each students. The students has to work as per the guidance given by the respective guide.

Each student should maintain a record of his learning experience in the internship record.

METHOD OF EVALUATION:

Phase I will be valued by a committee consisting of the following members: Head of the Department, Staff in-charge of the department as internal examiner and an external examiner appointed by the University. Phase II will be valued by the respective **guide** as internal examiner, Head of the Department and the external examiner. Viva- Voce Examination must be conducted by associating an external examiner appointed by the University. The Assessment will be made on the following basis.

Phase I: Practical Training

	Internal Examiner 40 %	External Examiner 60%	Total 50 marks
A. Practical Training Record	16 marks	24 marks	40 marks
B. Viva – Voce Examination	4 marks	6 marks	10 marks

Phase II: Field Placement Training

	Internal Examiner 40 %	External Examiner 60%	Total 50 marks
A. Apprenticeship Training Record	16 marks	24 marks	40 marks
B. Viva – Voce Examination	4 marks	6 marks	10 marks

Total Marks for Phase I and II will be 100 Marks. The assessment may be done for a period of two days – one day for the evaluation of Practical Training Records and another day for conduct of viva –voce examinations

EC II OPERATIONS MANAGEMENT

Unit 1. Production Management: Production systems and manufacturing – Production Planning and control – quality control – maintenance management –value analysis.

Unit 2. Location, Plant layout, Product design-capacity planning-process planning – productivity and time management

Unit 3. Materials management: Nature and scope – Objectives of M.M- Scientific purchasing functions and procedures-Right price, right quality, Right source-vender rating.

Unit 4. Stores Management: Functions and Organisation-Location, Security, Inspection – Methods of pricing material issues.

Unit 5. Inventory management: Need for inventory – types of inventory – objectives – inventory control – selective control - lead time analysis.

REFERENCES:

1. Patel, Chuewalla & patel, Integrated Materials Management, Himalay Publicating House.
2. P.S.Sharma, Material Management, Kitab Mahal
3. Lame Lee Jr. and Donald W.Dobler, Purchasing and Materials management - Tata Mc. Graw Hall Publising /Company Ltd.,
4. Goel and Gupta Production Management – Pragati Prakasham
5. Samuel Eilon, elements of production planning and control – University Book Corporation.
6. Martin K Star and David W. Millar, Inventory Control: Theory & Practice, Prentice Hall of India (p) Ltd.,
7. P.Gopalakrishnan and M.S. Sandilya , Stores Management andn Logistics- S.Chand & Company Ltd.,

EC II PROMOTIONAL MANAEMENT

- UNIT 1** Organising for promotion – promotional decision – Social influence on consumer decisions – Overview of decision process – Establishing promotional objectives – Setting the promotional budget – Techniques used.
- UNIT 2** Advertising: Importance, Scope, benefits and criticisms – Advertising objectives – Advertising appropriation – Need, Methods – Advertising agency – Functions, client – agency relationships – Indian advertising agencies – Role of persuasion in advertising – Message strategy and it's development and evaluation.
- UNIT 3** Techniques used in producing advertisement for print, broadcast and media – Multi media – Media panning and selection – Media strategy status in India – Media characteristics – Media research – Measuring advertising effectiveness – sales promotion – consumer, trade and sales force promotion.
- UNIT 4** Corporate Image Building: Public relations – Role, type of public, process – Tools of public relations – Publicity - Institutional advertising – Direct Marketing – Importance, techniques used, relevance in Indian context –Event Marketing.
- Promotional Programme Evaluation: Evaluation process – Regulations of promotions – Legislations, Relevance to society – Social responsibility – Ethics in Promotion.
- UNIT 5** Sales Management: Personnel selling – Characteristics of sales force – Sales force Management – Recruiting, Selecting, Training, Performance appraisal – Territory structuring – Trends in personnel selling.

REFERENCES;

1. Govani Et-al, Promotional Management, PHI
2. Russell and Vernill, Advertising Procedure, PHI
3. Chunawala et-al, Foundation of Advertising Theory and Practice
4. Akar, Batra and Myers, Advertising Management, PHI

EC III COMPUTER APPLICATION IN BUSINESS

- Unit 1** E-Business: Definition – network publishing – Types of E-business – Electronic transactions.
- Unit 2** Business Process Outsourcing (BPO): Key Term and relationship – Elements of BPO – Outsourcing process. Key Business Process: Statement of Work (SOW), Service Level Agreements(SLA)- controlling system. Job Recruitment Selection and Placement in BPO.
- Unit 3** Electronic Payment System – meaning, advantages and limitations Electronic Payment System - Traditional payment system – limitation of traditional system – Electronic or Digital cash. - online shopping.
- Unit 4** E-Banking: Mode of Services – Mechanics of internet banking – Electronic Money – Electronic Fund Transfer System – Steps – Electronic clearing Services – Electronic payment system.
- Unit 5** Mobile Banking: Features and issues – Electronic Cheques – Credit Cards – Smart cards, Debit Cards. Ininet – opening bank account – Demat Account, Plastic money-Customer Grievances and Redressal.

REFERENCES;

1. E-Commerce, S.Jaiswal, Galgotia Publications.
2. E-Commerce, E-Business, Rayudu, Himalaya Publishing House.
3. Electronic Commerce – A Manager’s Guide, Ravi Kalakota Addison Wesley.
4. Computer Applications in Business, S.V.Srinivasa Vallabhan, Sultan Chand and Sons.

JOURNALS

1. Computer Today
2. Computer World
3. Computer Communication
4. Network Magazine.

EC III PORTFOLIO MANAGEMENT

- Unit 1. Investment:** Concept and goals – Types of investment – Financial – Real business – Personal – Institutional – Comparison of investments, speculation, gambling – Hedging – Concepts of portfolio and portfolio management – Goals – Risk and return trade off – Financial investment avenues – Fixed income – varying income securities.
- Unit 2. Investments Analysis:** Aspects of analysis – Return analysis – Concepts, measures and computation of return of individual security and portfolio – Valuation analysis – share valuation- Bond value – price earning analysis.
- Unit 3. Approaches to Investment Analysis:** Fundamental analysis – Concept and components – Tools of economy, industry and company analysis – Technical analysis – Concept and tools – Assumption - Theories – Dow theory – Contrary opinion – The confidence index, breadth of market and strength analysis – Moving average analysis – Chart patterns
- Unit 4. Portfolio Construction and Choice:** Mark pouts diversification – Efficient frontier – Risk – return indifferent curves – Portfolio choice – Single and two factorial models – Lagrange multiplier method.
- Unit 5. Capital Asset Pricing Model:** Assumptions and application – capital market line and security market line – Efficient market hypotheses – The weakly efficient, semi strongly efficient and strongly efficient market forms – Random – Walk theory.
- Portfolio Performance:** Measures – Sharpe, Treynor and Jenson Portfolio audit and portfolio revision – Need and methods – Formula plans.

REFERENCES;

1. Francis J.C, Investment
2. Francis J.C., Management of Investments.

CC XIII FINANCIAL MANAGEMENT:

- Unit 1. Financial management:** Meaning, goals, scope and function. Concept in valuation – compound interest and the time value of money
- Unit 2. Investment Decision** – Capital budgeting – meaning investment proposal – evaluation of investment proposals- pay back period method, average rate of return – net present value method, Internal rate of return and profitability index. Capital Rationing.
- Unit 3. Capital structure decision:** Capitalization, over capitalization, under capitalization – Capital structure theories – cost of capital – measuring specific cost of debt share capital and retained earning-weighted average cost of capital.
- Unit 4. Working capital decision:** components of working capital- estimation of working capital needs – Management of cash – management of accounts receivable – management of inventory, trade credit and short – time borrowing.
- Unit 5.Dividend decision:** Management of surplus in cooperatives - Tax planning and scope – applicability of various laws to cooperatives – Tax exemption.

REFERENCES:

1. Ernest W.Walker. *Essentials of Financial Management*, New Delhi: Prentice hall of India.
2. Iqbal Mathur. *Introdution to financial management* , New Delhi. Macmillan Publishing India.
3. James.G.Van Horne, *Financial management*, New Delhi: Prentice hall of India.
4. John J.Hampton, *Financial Decision, making concepts, problems and cases*, New delhi, prentice hall of India Private Ltd.
5. Khon. M.Y.Jain P.K.*Finanical Management* :Prentice hall of India, New Delhi.

CC XIV HUMAN RESOURCES MANAGEMENT:

- Unit 1. Human Resources Management** – Meaning, Objectives and functions of human resources management – human resources policies – organization of human resources department – human resources planning
- Unit 2. Recruitment** - Sources – Selection – Policies and procedures. Interviews and tests-various methods, Training – Importance and methods –promotion and transfer – significance, policies problems and causes.
- Unit 3. Job analysis** - Use and methods, job description – characteristics, job specification, job evaluation – Techniques and methods, merit rating –its use, objectives, methods and techniques.
- Unit 4. Wages and salary** – policies and objectives, methods of wage payment – Human Resources Problems –work environment, labour turnover, Labour unrest. Grievances – Industrial Discipline.
- Unit 5. Trade Unions** – Collective bargaining – workers participation in management – employee Benefits – Social Security – Human Resources management problems and issues with reference to cooperative- **New trends** in Human Resources management - Computer application in HRM.

REFERENCES:

1. B.L.Mathur – Human Resources Development, Arihant Publishers
2. R.S.Dwivedi – Manpower Management, Prentice hall of India Ltd.,
3. D.Prabhakara Rao – Human Resource Accounting, Inter India Publications
4. Edwin B.Flippo, Personnel management, Mc, Graw Hill International Editions.
5. Cynthia.D.Fisher, Lyle.F.Schoen seldt and james .B.Shaw , Human Resource Management All India Publications & Distributors, Chennai
6. Rudra basavaraj.M.N, Dynamic Personnel Administration, Himalaya Publishing House, Chennai

EC IV - INFORMATION TECHNOLOGY AND COMMUNICATION

UNIT 1 Information and communication: meaning, concept, types – managing with information – communication Vs information and data Vs information.

UNIT 2. Computers – Generations – Types – Windows – Applications – Advantages and disadvantages of computers – Networks - Computer Communication language – EDM – MIS –Data Communication – Channels – Models – Data Transmission

UNIT 3. Information Technology (IT) : Nature, Scope, growth – recent trends in Communication Technologies – MARR, VAST, CB Radio, Immansat – VASL and IT services – Role of IT in different fields [Education, Health, Business, Communication] – IT in India

UNIT 4. Communication in IT Sector – Computer Networks – IT in Business Communication [Facsimile transmission, Tele fax, Photocopies, Microfilm, View data, CD`s DVD`s Floppy/zip discs] –Tele conferencing, Video conferencing, Message Handling Services – Voice mail, E-Commerce – impacts of IT:- Positive and Negative aspects of IT on Business/ Organizations.

UNIT 5. Internet: Origins and Growth – Principles, tools, services – E-mail – E-news papers – Information Super Highways – Security issues – Limitations – Indian media on the internet platform.

REFERENCE;

1. Communication in IT age, Dhiraj Sharma, Himalaya Publishing House.
2. Introduction to Mass Communication, Stanley J .Baran.
3. Marketing Communication, Niraj Kumar.
4. Mass Media and Interpersonal Communication for Social Awakening, Balaji Babu.
5. Reporting for the Media [VII Edu.].
6. Communication, C.S.Rayudu, Himalaya Publishing House.
7. Advertising Basics – a resource guide for beginners, J.V.Vilaniam and A.K.Varghese

JOURNALS

1. Computer Today
2. Computer World
3. Computer Communication
4. Network Magazine.

EC IV PROJECT MANAGEMENT

Unit 1 Concepts of Project Management: Project – meaning – nature – types of project and project life cycle. Project Management – Nature and scope of project management – Project Management as a profession – Role of project manager.

Unit 2. Project Identification and Formulation: Project environment – identification of investment opportunities – project screening – Preferability study – project selection – project formulation – Stages in project formulation – Project report preparation – Planning Commission’s guidelines for project formulation.

Unit 3. Project Appraisal: Objectives, essentials of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Socio –economic appraisal – Managerial appraisal.

Unit 4. Project Planning and Scheduling: Objectives – Process or planning components or good planning – Project designing and project scheduling and time estimation – scheduling to match availability of manpower and release of funds – Cost and time – trade cost.

Unit 5. Project Execution and Administration – Project contrasting – Containing prizes – Type – Project organization – Firms or organization – Project direction – Project communication – project coordination – Factors influencing effective project management – Project time monitoring and cost monitoring – Project over runs. Project control.

REFERENCES:

- 1.Prasanna Chandra, Project Planning, Analysis, Selection, Implementation and Review.
- 2.Gopalakrishna,P and Ramamoorthy V.E., Textbook of Project Management.
- 3.Kerzner Harold, Project Management.
- 4.Dennis Hock, Project Management Handbook.
- 5.Choudhry S, Project Management.
- 6.Goel B.B., Project Management: A Development Prespective.

EC V STRATEGIC MANAGEMENT

- Unit 1.** The Business System – Objectives of a business up and balancing of objectives – mission – vision – goals.
- Unit 2.** Corporate Strategy – Nature and scope – Process of strategic planning – Formulation of strategy – Project life cycle – Portfolio analysis – BCG Matrix – General Electronic Co. Matrix – Stop High strategy – Directional Policy Matrix. Strategic Management – Strategic decision – Making – Business level sub-strategies.
- Unit 3.** Genetic Strategic alternatives – Stability strategy – Growth strategy – Retrenchment strategy – Combination strategy and Turnaround strategy. Strategic alternative - Horizontal, vertical diversification – Active and passive alternatives.
- Unit 4.** External Growth Strategy – Merger, acquisition, amalgamation, joint ventures and others - Problems. Organizational Structure and Corporate Development – Line and staff functions – Evolution of organization structure – Management of change.
- Unit 5.** Implementation of Strategy – Elements of strategy – Leadership and organizational climate – planning and control of implementation. ERP – Features and applications – Packages: BOB-MARSHALL SAP – Functional features and implementation difficulties.

REFERENCES;

1. Michael E.Porter, Corporate strategy: Competitive advantage.
2. Peter F Drucker, Management Tasks, Responsibilities, Practices.
3. Bhattacharya S.K.,Achieving Amnagerial Excellence, Macmillan.
4. Greek W.P. and Jauch L.R.,Business policy and strategy management, Mc.Graw.

EC V RETAIL MANAGEMENT

- Unit 1** Retailing: Definition and scope of Retailing – Retailing Scenario – Trends in Retailing – Retail environment – Retail formats and their evolution – Classifications of Retailing institutions – Customer service Management in Retailing
- Unit 2.** Retailing Strategies – store planning and layout – store design. Retailing Price Strategies: Different types of pricing, Demand oriented, Cost oriented, Competition oriented, one price policy and flexible pricing. Retailing: Collaboration.
- Unit 3.** Retailing marketing and Advertising – Strategies – Establishing a retail image – Marketing Mix - Customer Relationship Management – Direct Marketing – Micro- Marketing – Advertising – Franchising – Type and operations arrangements.
- Unit 4.** Retail Organisation and Human Resource Management – Tasks to be performed – dividing tasks to channel members –organisational patterns – HRM process in Retailing.
- Unit 5.** Retail Management Information System – Retail Technology – Retail Operations - Store Operating parameters – Strategic resource models in Retailing. Visual Merchandising and Displays – On line Retailing – BPO in Retailing – Retailing Banking Services – Entry strategies of Global Retailing.

REFERENCES:

1. Gibson G. Vedamani, *Retail Management: Functional Principles and Practices*, Jaico Publishing House, Mumbai, 2007
2. Kazmi S.H.H. and Satish K Batra, *Advertising and sales Promotion*, Excel Books, New Delhi, 2001.
3. Sivaumar A, *Retail Marketing*, Excel Books, New Delhi, 2007.
4. Barry Berman, Joel R Evans, *Retail Management: A Strategic Approach*, Prentice Hall, 2006

CC XV PROJECT

The Thesis topics may be assigned to the students at the end of the second semester with a time schedule for various stages of work. They shall collect data during the summer vacation. The thesis is to be based on field investigation study relating to a problem pertaining to Cooperation, Cooperative Management and inter related aspects. Each candidate shall be evaluated by an Internal Examiner (guide) and an External Examiner appointed by the University. The Viva-Voce examination shall also be conducted.

METHOD OF EVALUATION:

Dissertation : 80 Marks

2 Reviews - 20 + 20 = 40

Report Valuation = 40

Viva – Voce Examination : 20 Marks

100 Marks
