PONDICHERRY UNIVERSITY

PUDUCHERRY

B.COM (COOPERATIVE MANAGEMENT)

DEGREE PROGRAMME

SEMESTER PATTERN

REVISED SYLLBI

WITH EFFECT FROM
ACADEMIC YEAR 2011 - 2012
CONTENTS

1. REGULATIONS
2. COURSE CURRICULAM
3. QUESTION PAPER PATTERN
4. SYLLABI FOR MAJOR AND ALLIED SUBJECTS
AIM OF THE COURSE:

The B. Com. (Cooperative Management) Degree programme focuses on introducing the students to the principles and practices of cooperative management. It also provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in cooperative sector, a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B.Com. (Cooperative Management) degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B.Com. (Cooperative Management) degree shall require to have passed the Higher Secondary Course examination (+2) of any board recognised equivalent by the Pondicherry University.

AGE LIMIT:

The rules are as applicable to other Under Graduate courses as prevailing in Pondicherry University.
COURSE OF STUDY

The course of study for B.Com. (Cooperative Management) Degree shall comprise of the following.

**Part I** - Language – Tamil/French/Hindi

(Under B. Com. Pattern for Two semesters – I year only)

Any one of the Part I language under the option of the candidate for first year only.

**Part II** - English

(Under B.Com. Pattern for Two semesters – I year only)

The syllabus and text books for the above said language papers are as prescribed by Pondicherry University from time to time.

**Part III** - Major and Allied subjects

EXAMINATION

There shall be examinations at the end of each semester i.e. December/May. A candidate who does not pass the examination in any subject(s) shall be permitted to appear in such failed subject(s) in the subsequent semester examinations. No candidate shall be permitted to register for a subsequent examination without having registered at the first appearance. Rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the candidates through the Principals of the College.

SCHEME OF EXAMINATION:

All the theory/practical examinations will be of three hours duration. The maximum marks for each subject shall be 100. Passing minimum for theory examinations is 40. For the Computer Application paper in the 5th semester, passing minimum for theory and practical components shall be 20 marks separately.
EVALUATION:

Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

A candidate shall be permitted to appear for the examination in a subject of study only if

1. He/She secures not less than 75% attendance in the subject concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.
2. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.
3. All other successful candidates who secure 40% to 49% shall declared to have passed the examination for the degree in Third Class.
4. For purpose of declaring a candidate to have qualified for the degree of B.Com (Cooperative Management) in First Class/ Second Class / Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.
5. The marks of Environmental Studies paper shall not be considered for classification under Part III.
6. There shall be no classification for Part I and Part II.
AWARD OF THE DEGREE:

The candidate should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the papers / years. Further a candidate will get a maximum of six years only from the year of admission to pass all the papers.

REVISION OF REGULATIONS AND CURRICULUM:

The University may from time to time revise, amend and change the Regulations and Curriculum, if found necessary.
PONDICHERRY UNIVERSITY

B.Com (COOPERATIVE MANAGEMENT) DEGREE COURSE CURRICULAM

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FIRST SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundation English I</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>2</td>
<td>Foundation Language I</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>3</td>
<td>Major I Financial Accounting I</td>
<td>6</td>
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<tr>
<td>4</td>
<td>Major II Business Management</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Allied I Business Economics</td>
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SECOND SEMESTER

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<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundation English II</td>
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<tr>
<td>2</td>
<td>Foundation Language II</td>
<td>5</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Major III Financial Accounting II</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major IV Business Law</td>
<td>6</td>
<td>3</td>
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</tr>
<tr>
<td>5</td>
<td>Allied II Business Environment</td>
<td>5</td>
<td>3</td>
<td>100</td>
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<tr>
<td>6</td>
<td>Compulsory Environmental Studies</td>
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<td>3</td>
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*Marks not considered for classification

THIRD SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Major V Company Law</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Major VI Cost Accounting</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Major VII Principles and Practice of Cooperation</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>4</td>
<td>Major VIII Cooperative Credit and Banking</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>5</td>
<td>Major IX Business Statistics</td>
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## FOURTH SEMESTER

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<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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<tbody>
<tr>
<td>1</td>
<td>Major X Entrepreneurial Development</td>
<td>6</td>
<td>3</td>
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<tr>
<td>2</td>
<td>Major XI Money and Financial System</td>
<td>6</td>
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<tr>
<td>3</td>
<td>Major XII Non-Credit Cooperatives&quot;</td>
<td>6</td>
<td>3</td>
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<tr>
<td>4</td>
<td>Major XIII Cooperative Accounting&quot;</td>
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<tr>
<td>5</td>
<td>Major XIX Business Communication</td>
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## FIFTH SEMESTER

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<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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<tbody>
<tr>
<td>1</td>
<td>Major XV Income Tax I</td>
<td>6</td>
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<tr>
<td>2</td>
<td>Major XVI Management Accounting I</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>3</td>
<td>Major XVII Cooperative Auditing&quot;</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major XVIII Cooperative Management and Administration&quot;</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Major XIX Computer Applications in Business&quot;</td>
<td>4</td>
<td>3</td>
<td>50</td>
</tr>
<tr>
<td>6</td>
<td>Major Practical Computer Applications Lab&quot;</td>
<td>2</td>
<td>3</td>
<td>50</td>
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## SIXTH SEMESTER

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<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Major XX Income Tax II</td>
<td>6</td>
<td>3</td>
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<tr>
<td>2</td>
<td>Major XXI Management Accounting II</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>3</td>
<td>Major XXII Cooperative Law&quot;</td>
<td>6</td>
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</tr>
<tr>
<td>4</td>
<td>Major XXIII Human Resources Management in Cooperatives&quot;</td>
<td>6</td>
<td>3</td>
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<tr>
<td>5</td>
<td>Major XXIV Practical Training and Project Report&quot;</td>
<td>6</td>
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</tbody>
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*Internal Assessment

# Specialisation papers in Cooperative Management

All other papers are common for all B. Com degree Programmes
PONDICHERRY UNIVERSITY

B.Com (COOPERATIVE MANAGEMENT) DEGREE COURSE

QUESTION PAPER PATTERN

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FOR ACCOUNTS PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 10 Marks = 50 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 25 Marks = 50 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (10 X 3 Marks = 30 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 6 Marks = 30 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 Marks)
OBJECTIVE : To impart basic accounting knowledge as applicable to business

UNIT I Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

UNIT II Accounting Principles: International accounting standards (only outlines); Accounting Principles; Accounting standards in India.

UNIT III Accounting Transaction: Accounting Cycle; Journal; Rules of debit and credit; Compound Journal entry; Opening entry; Relationship between journal and ledger; Rules regarding Posting; Trial balance; Sub division of journal, Sectional Balancing System: Self balancing system- Accounts of Non - Trading Institutions

UNIT IV Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost And income measurement. Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT V Depreciation Provisions, and Reserves; Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods Of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Accounting Standard; Depreciation accounting Provisions and reserves.

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
OBJECTIVE: To orient the students in the management principles and techniques that could achieve business Success

UNIT I
Introduction: Concept, nature process, and signification of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II
Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III
Organizing Concept, nature, process, and significance; Authority and responsibility Relationship Centralization and decentralization Departmentation - Organization Structure – forms and contingency factors

UNIT IV
Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V
Management Control: concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books :

Reference Books
2. Stoner and & Wankel (199);, Management Prentice Hall, New Delhi
OBJECTIVE: To relate economic theory with modern business practices

UNIT I Introduction: Basic Problems of an Economy; Working of Price Mechanism. - Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticities; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

UNIT II Production Function: Law of Variable Proportions; Isoquants; Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; Ridge Lines.

UNIT III Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches – Average revenue and marginal revenue.

UNIT IV Market Structures: Characteristics of Different Market Structures, Price Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Kinked demand curve.


Text Books

Reference Books
OBJECTIVE : To impart basic accounting knowledge as applicable to business

UNIT I Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.

UNIT II Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records. Accounting Dependent branch Debtors systems stock and debtor system Final accounts Systems Wholesale branch; independent branch; foreign branch;

UNIT III Hire – Purchase and instalment purchase system, Meaning of hire-purchase contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial sale Value and accounting records for goods of small values, Instalment purchase system After sales service.

UNIT IV Partnership Accounts: Essential characteristics of partnership; partnership deed, Final account Adjustments after closing the accounts; Fixed and fluctuating capital, Treatment of Goodwill, Change in profit sharing Ratio.

UNIT V Reconstitution of a partnership firm – Admission of a partner; Retirement of a partner, Death of partner; Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER II
MAJOR IV

BUSINESS LAW

OBJECTIVE: To acquaint the learners with the fundamental principles of business laws.

UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consents; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II Special contracts: Indemnity and guarantee, Contract of Agency.


UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.

UNIT V Consumers Protection Act: Salient Features – Definition of consumers – Grievance Redressal Machinery.

Text Book

Reference Books
OBJECTIVE: To realize the importance of micro and macro environment of business decisions

UNIT I Indian Business Environment: Concept, components, and importance- Indian economy; Features of mixed economy - Different sectors of economy: primary, secondary and territory – economic indicators - major problems in Indian economy


Text Books

Reference Books
SEMESTER II
COMPULSORY PAPER
ENVIRONMENTAL STUDIES

UNIT I
The Multidisciplinary nature of Environmental Studies: Definition, Scope and Importance – Need for Importance: Institutions in environment – people in Environment

UNIT II

UNIT III
Ecosystems: Concept of an ecosystem - Understanding ecosystems - Ecosystem degradation - Resource utilisation - Structure and functions of an ecosystem - Producers, consumers and decomposers - Energy flow in the ecosystem - The water cycle - The Carbon cycle - The Oxygen cycle - The Nitrogen cycle - The energy cycle - Integration of cycles in nature - Ecological succession - Food chains, Food webs and Ecological pyramids - The food chains - The food webs - The ecological pyramids - Introduction, Types, Characteristic features, Structure and functions - Forest ecosystem - Grassland ecosystem - Desert ecosystem - Aquatic ecosystems (ponds, lakes, streams, rivers, estuaries, oceans

UNIT IV
Biodiversity and its Conservation: Introduction - Genetic diversity - Species diversity - Ecosystem diversity – Biogeographic Classification of India – Value of Biodiversity: Consumptive value, Productive value, Social value, Ethical value, Aesthetic value, Option value – Biodiversity at Global, National and Local Levels – India as a mega diversity nation – Hotspots of Biodiversity – Threats to Biodiversity – Habitat loss, Poaching of Widlife, Man-Wildlife Conflicts – Endangered and endemic species of India - Common Plant species - Common Animal species - Conservation of Biodiversity: In SITU and Ex SITU - In-situ conservation - Ex-situ conservation

UNIT V
Environmental pollution: Definition – Causes, Effects and Control measures - Air Pollution - Water Pollution - Soil Pollution - Marine Pollution - Noise Pollution - Thermal Pollution - Nuclear hazards – Solid Waste
Management: Causes, Effects and Control measures of Urban and Industrial Waste – Role of Individuals in pollution prevention – Disaster Management: Floods, Earthquakes, Cyclones, Landslides

UNIT VI


UNIT VII


UNIT VII

FIELD WORK

1. VISIT TO A LOCAL AREA TO DOCUMENT ENVIRONMENTAL ASSETS, RIVER/FOREST/GRASSLANDS/HILL/MOUNTAIN
2. VISIT TO A LOCAL POLLUTED SITE
3. STUDY OF COMMON PLANTS, INSECTS, BIRDS
4. STUDY OF SIMPLE ECOSYSTEMS

Suggested Readings

1. Erach Bharucha, A Text book of Environmental Studies for UGC
2. Environmental Studies, Jazym Publications, Trichy
OBJECTIVE: To acquaint the learners with the fundamental principles of company law.

UNIT I Corporate Personality - kinds of companies - Promotion and incorporation of companies - Memorandum of Association; and Articles of Association; prospectus

UNIT II Shares; share capital; Members; share Capital,-transfer and transmission

UNIT III Capital management – borrowing powers, mortgages and shares, debentures

UNIT IV Directors – Managing Director, Whole time director; Company meetings – kinds - quorum, voting, resolutions, minutes

UNIT V Winding up – kinds and conduct

Text Book

Reference Books
OBJECTIVE: To enable the students to take decisions using costing techniques


Text Book

Reference Books
SEMESTER III
MAJOR VII
PRINCIPLES AND PRACTICE OF COOPERATION

OBJECTIVE: To enable the students to understand the basics of cooperation and development of cooperatives in India


UNIT II Cooperative Thoughts: Cooperative thoughts of Robert Owen – Dr. William King – Charles Fourier – Rochdale Model – Raiffeisen’s and Schulz’s Model


UNIT IV Cooperative Development: Pre-independence Era: Nicholson Report, 1904 and 1912 Acts, Maclagan Committee 1914, Royal Commission on Agriculture 1928, Cooperative Planning Committee 1945 - Place of Cooperation in Indian Five Year Plans - Recommendations of important committees: All India Rural Credit Survey Committee(AIRCSC), All India Rural Credit Review Committee(AIRCRC), CRAFICARD, ACRC, Task force on Short term and Long term Co-operative credit structure-National Policy on Co-operation - State and Cooperation: State’s role- various forms of State Assistance -Pros and Cons of State Assistance – Issues in Cooperation

UNIT V Cooperative Education and Training: meaning and significance of member education -Need and importance of cooperative training – Institutional arrangements for cooperative training.

Text Book

Reference Books
OBJECTIVE: To enable the students to understand the basic concepts of cooperative credit and banking system in India

UNIT I Cooperative Credit: Evolution and structure of cooperative credit movement in India - Agricultural cooperative credit and non-agricultural cooperative credit.

UNIT II Agricultural Cooperative Credit: Primary Agricultural Cooperative Banks, FSS, LAMPS - District and State Cooperative Banks: Constitution and management, structure, resource mobilization, lending and recovery management - Business Development Plan.

UNIT III Long Term Credit: Features of long term credit - Need for separate agency - Primary Cooperative Agriculture and Rural Development Banks: Objectives, constitution, sources of funds - loaning procedures – State Cooperative Agriculture and Rural Development Banks: Objectives, constitution, source of funds, issue of debentures - diversified lending.

UNIT IV Non-Agricultural Cooperative Credit: Urban Cooperative Banks – Employees Cooperative Credit Societies - Industrial Cooperative Banks: Constitution, objectives and functions.


Text Book

Reference Books
OBJECTIVE: To provide a theoretical appreciation and use of the science of statistics to make better business decisions


UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression


UNIT IV Index Number – Meaning, Types and uses Methods of Construction price and quantity Indices (Simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index


(Problems: 80%, Theory:20%)

Text Book

Reference Books
2. Lewin and Rubin.(2002), Statistics for Management, Prentice Hall of India New Delhi
OBJECTIVE: To offer the students a conceptual and applied knowledge about entrepreneurship

UNIT I

UNIT II
Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and expert oriented items - project formulation and feasibility study.

UNIT III

UNIT IV
Licensing procedure - procedures to start an industrial unit - financial and other assistance SMEs.

UNIT V
Incentives as subsidies of state and central governments - Aims - backward areas - Industrial estates - DIC’s - role of financial institutions in the Entrepreneurial growth - project financing - sources of finance - IDBI, IFCI, ICICI and IRCI - Role of promotional and consultancy organizations of State and Central Govt.

Text Book

Reference Books
SEMESTER IV
MAJOR XI
MONEY AND FINANCIAL SYSTEM

OBJECTIVE: To expose the students to the working of money and financial system prevailing in India

UNIT I  Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in high powered money.

UNIT II  Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

UNIT III  Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking-importance and Meaning and importance of main liabilities And assets; Regional rural banks; Co-operative banking in India.

UNIT IV  Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.

UNIT V  The Reserve Bank of India Functions Instruments of monetary and credit control; Main features of monetary policy since independence.- Development Bank and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India – main feature.

Text Books

Reference books
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins
OBJECTIVE: To familiarize the students on the functioning of non-credit cooperatives


UNIT II Dairy Cooperatives: Importance, structure, Amul pattern, Operation flood, functions, problems and suggestions, latest trends.


Text Book

Reference Books
OBJECTIVE: To enable the students be thorough with various aspects of cooperative accounting


UNIT III  Ledgers in Cooperatives: General Ledger and Special Ledgers kept by different Cooperatives – Reconciliation of Special Ledger with General Ledger balance –Preparation of Statement of Receipt and Disbursement.

UNIT IV  Final Accounts in Cooperatives: Forms and Preparation of Trading, Profit and Loss Account and Balance sheet.

UNIT V  Profit and Loss Appropriation Account: Book Profit Vs Net Divisible Profit – Distribution of net profit- Provision in the Act and By-laws - Branch Account: Kinds of Branch account – adjustments and reconciliation of branch and head office accounts- branch control.

(Theory – 20% and Problems – 80%)

Text Book

Reference Books
OBJECTIVE : To develop effective business communication skills among the students


UNIT IV Circular, Sales and Bank Correspondence: Meaning of Circular letters – Objectives – Situations that need Circular letters – Specimen, Meaning of Sales letters – Objectives – Advantages – Three P’s Functions, Bank Correspondence, Meaning – Correspondence with Customers, Head Office and with other Banks.


Text Books
2.

Reference Books
OBJECTIVE: To enable the students in familiarizing the income tax provisions and to compute tax liability.

UNIT I  Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.


UNIT III  Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self occupied houses – house deemed to be let out – house let out and self occupied – let out house property.

UNIT IV  Profits and gains of business including provision relating to specific business – computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession

UNIT V  Capital gains – computation of all kinds of capital gains – exemption of tax on capital gains - Income chargeable under the head Income from other Sources

(Problems: 60%, Theory: 40%)

Text book

Reference Books

Since Finance Act is passed every year, the latest copies of publication are to be followed
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I Management Accounting: Meaning, nature, scope, and functions, of management accounting, Role of management accounting in decision making; management accounting Vs financial Accounting, Tools and techniques of management accounting.

UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statements analysis; Comparative Statement Analysis.

UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios

UNIT IV Funds Flow Statement as per Indian Accounting Standard 3- need - objectives – sources and utility of funds – preparation of fund flow statement


(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER V
MAJOR XVII
COOPERATIVE AUDITING

OBJECTIVE: To enable the students be thorough with various aspects of cooperative auditing

UNIT I Cooperative Audit: Definition – objectives – need, kinds – department setup of cooperative audit – duties and powers of cooperative auditors


UNIT III Verification and Valuation: Meaning and steps in verification and valuation of various kinds of assets and liabilities.


UNIT V Audit in Cooperatives: Audit of credit cooperative societies, consumer cooperative stores, weavers’ cooperative societies, cooperative milk societies.

Text Book

Reference Books
OBJECTIVE: To enable the students to understand the fundamentals of management decision making and execution in cooperative enterprises


UNIT II Management Structure of Cooperatives: Democratic Management Structure - General Body, The Board and Chief Executives – Committees – Relationship between the Board and the Chief Executive – Co-operative Leadership.

UNIT III Functions and Functional Areas of Management in Co-operatives: Management Functions applied to cooperatives – Materials, Production, Marketing, Financial, Human Resources and Office Management applied to cooperatives.


UNIT V Cooperative Administration: Cooperative Departmental set up – Legal provisions and Administrative powers of the Registrar of Cooperative Societies affecting the cooperatives - Functional Registrars and their powers.

Text Book

Reference Books
1. Readings in Cooperative Management and Administration, ICA & ILO.
OBJECTIVE: The paper will primarily provide an exposure to the use of office automation software and accounting package software in making business decisions.


UNIT II Applications of MS Office- Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.

UNIT III Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries.


UNIT V Applications of Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers –P & L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory – 50% and Practical – 50%)

Text Book

Reference Books

Note: Minimum Pass Marks for each Theory and Practical is 20 Marks separately.
MAJOR PRACTICAL

COMPUTER APPLICATIONS IN BUSINESS

LIST OF PRACTICALS

**Windows OS**

Practice in Setting and Search Operations

**MS-Word**

Formatting – Text and Documents
Table Manipulation
Sorting – Table of contents
Developing a letter and a Resume with Template
Practice in Mail – Merge option

**MS-Excel**

Formatting – Features
Functions
Chart features

**MS Access**

Creation of Tables
Manipulating Queries

**MS-Power Point**

Organization Structure – Presentation
Graphical Presentation

**Tally Programmes**

Voucher and Invoice
Stock Summery
Final Accounts
OBJECTIVE: To enable the students in familiarizing the income tax provisions and to compute tax liability

UNIT I Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F and firm.

UNIT II Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income

UNIT III Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.


(Problems: 60%, Theory: 40%)

Text book

Reference Books

Since Finance Act is passed every year, the latest copies of publication are to be followed
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I  Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy; Change of product mix;

UNIT II  Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III  Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objective; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios;

UNIT IV  Standard Costing and Variance Analysis; Meaning of standard cost and standard costing; Advantages and application; Variance analysis – material; Labour and overhead (two-way Analysis); Variances

UNIT V  Zero base budgeting; Responsibility accounting; Performance budgeting.

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
OBJECTIVE: To enable the students to understand the cooperative law governing cooperatives in Pondicherry and Andaman & Nichobar


UNIT II Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to registration, amendment of byelaws, and management of cooperatives.

UNIT III Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to management of funds and properties, and net profit distribution in cooperatives.


Text Book

Reference Books
HUMAN RESOURCES MANAGEMENT IN COOPERATIVES

OBJECTIVE: To enable the students to understand the fundamentals of human resources management in cooperatives.


UNIT V: Human Resources Accounting - Definition – objections, methods of computations of HRA – Quality Circle: Meaning, features, QC in cooperatives – Consultancy in cooperatives: need, areas and present position.

Text Book

Reference Books
SEMESTER VI  
MAJOR XXIV  
PRACTICAL TRAINING AND PROJECT REPORT

This paper consists of two phases i.e., Phase-I: Practical Training (50 Marks) and Phase – II: Project Report (50 Marks)

Phase I - Practical Training

Objective of the Practical Training: To provide for field observational exposure on various types of cooperative institutions and incubation training on the functioning of cooperative institutions.

Mode of Practical Training: The training will be observational study visits to various categories of Cooperatives from primary to apex levels and to various offices of the government Department of Cooperation. This has to be done under the guidance and supervision of a faculty [staff - in charge] who will accompany the students. The students are expected to maintain a record of this observational study visits in which they shall record all the information they have gathered during the visits. Suitable Proforma may be devised by the Department.

Assessment of the Training and Record: Training and Record will be assessed by a committee consisting of the Head of the Department of Cooperative Management [internal examiner], one faculty [staff - in charge] of the training programme and the external examiner. The Assessment will be made on the basis of the following:

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<td>B. Viva – Voce</td>
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A. Record: The Record will contain all the information, the student has gathered during the observational study visit. The Record will be assessed on the basis of the following criteria.
1. Whether Practical working known is recorded well.
2. Whether the observation have been presented well (sequence of ideas, clarity, use of tables and diagrams, etc.)
3. Whether the student actively participated in the study (keep observation, interview, discussion, meeting etc.)
4. Whether key problems have been identified and analyzed
5. Whether conclusions and recommendation are sound and useful.

B. Viva-Voce: The Viva-voce examination will be conducted by a committee consisting of one faculty [Staff - in charge] of the training programme, internal examiner, and the external examiner on the basis of the following criteria.
1) Factual information about the cooperatives
2) Knowledge of the problems and solutions
3) Clarity and Expression
Phase II - Project Report

Objective of the Project Report: To enable identification of research problems in cooperative institutions and analyze the problem through research and preparation of research report.

Method of Carrying Project Work: For the purpose of project work, students will be taken individually or divided into batches as decided by the department. Each individual/batch shall be attached with one faculty in-charge who will serve as supervisor/guide. Each individual/batch shall consult and fix the suitable title for the project report with their respective guides. Each individual/batch of students is to be assigned for project data collection for the period of two weeks in different types of cooperative institution/office.

During the stay at institution/office, the students should learn and collect necessary data for the project report. Within ten days since the completion of the data collection, she/he/they have to submit a project report not less than 40 pages as per the format instructed by the Department.

Assessment of the Project Report: The project work will be assessed by a faculty in-charge of project work/Head of the Department Cooperative Management (Internal Examiner) and an External Examiner appointed by the University. The Assessment will be made on the following basis.

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A. Project Report: The Project Report will be assessed by the internal and external examiners and weightage will be given to aspects like understanding of work done, procedures as well as identification of problems.

B. Viva – Voce: The Viva-Voce examination will be conducted by the internal and external examiners on the basis of the Project Report. The criteria for Viva-Voce test will be,
1) Factual information about the cooperatives
2) Knowledge of the problems and solutions
3) Clarity and Expression

The University will appoint an external examiner to evaluate the practical training record and project report separately. Both the internal and external examiners will evaluate each of the above items independently and the marks awarded by them will be taken as final marks.