



# **PONDICHERRY UNIVERSITY PUDUCHERRY**

**B. Com (Co-operative Management)  
DEGREE PROGRAMME  
SEMESTER PATTERN  
UNDER CBCS**

**REVISED SYLLABI & REGULATIONS WITH EFFECT FROM  
2023 – 2024**

**PONDICHERRY UNIVERSITY**  
**BACHELOR OF COMMERCE (B.COM) DEGREE COURSE CBCS**  
**REGULATIONS**

**(WITH EFFECT FROM ACADEMIC YEAR 2023 – 2024)**

**AIM OF THE COURSE:**

The B..Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play the role of a key contributor to the economic development of the country.

**DURATION OF THE COURSE:**

The duration of the B.Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative 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 (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

**For lateral entry**, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B. Com Degree Programme.

**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 (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall comprise the following.

**Part I** - Language (For the First year only: Any one of the Part I languages at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University from time to time.

**Part II** - English for First year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

**Part III** - Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE); Skill Enhancement Courses (SEC); Ability Enhancement Compulsory Courses (AECC) and Generic Elective

Courses (GE). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

## **EXAMINATION**

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the 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 students through the principals of the respective Colleges.

### **PATTERN OF EXAMINATION**

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

**1. Internal Assessment: Internal assessment for all courses which do not have practical** shall have twenty five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/ presentations/write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the tests time to assess the knowledge of students and for the second internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus. The following weightage shall be given to attendance:

95% - 100%	(5 marks)
90% - 94%	(4 marks)
85% - 89%	(3 marks)
80% - 84%	(2 marks)
75% - 79%	(1 mark)

**Internal Assessment for the courses which have practical** like Computer Applications in Business/E-Commerce two practical exams (10 marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. If required, theory questions can be added with the practical. Idea is to ensure that students are equipped with required skill of the subjects.

**Internal Assessment marks shall be displayed on the notice board** a week before the commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

**2. End Semester Examinations:** Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher/Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examination shall be 3 hours. Maximum marks are 75 (Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy-Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together. A student who has earned the required number of 180 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

#### **SUPPLEMENTARY EXAMINATION**

A failed student who meets the attendance requirement may be permitted to register for the next end - semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

**EVALUATION:** Theory/Practical examinations will be evaluated by Pondicherry University.

#### **ATTENDANCE:**

No student with less than 75% in any particular course shall be permitted to attend the end - semester examination and shall be given grade FA-failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

### **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines.

### **AWARD OF THE DEGREE:**

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

### **REVISION OF REGULATIONS AND CURRICULUM:**

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

### **QUESTION PAPER PATTERN UNDER CBCS**

#### **FOR QUANTITATIVE SUBJECTS**

SECTION A: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 questions (2X20 Marks = 40 Marks)

#### **FOR OTHER SUBJECTS**

SECTION A: Answer all questions (5X2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

### **FACULTY REQUIREMENTS AND WORKLOAD:**

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks x 3 hours per week) hours, for four credit courses 60 hours (15 weeks x 4 hours), and for two credit courses 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and students ratio of 1:20. Faculty are expected to have any M.Com and NET (Commerce) /Ph.D(Commerce) to teach B. Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources

Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Co-operative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective degree and NET/ Ph.D. in the respective subjects.

**Minimum Number of Faculty Requirement:**

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
I	English - I	1	II	English - II	1
	Language - I	1		Language - II	1
	Commerce Subjects	3		Commerce Subjects	3
	Allied Subjects	1		Allied Subjects	1
	Co-operative Management Subjects	0		Co-operative Management Subjects	0
III	Commerce Subjects	3	IV	Commerce Subjects	3
	Allied Subjects	0		Allied Subjects	0
	Co-operative Management Subjects	2		Co-operative Management Subjects	2
V	Commerce Subjects	2	VI	Commerce Subjects	2
	Allied Subjects	0		Allied Subjects	0
	Co-operative Management Subjects	3		Co-operative Management Subjects	3

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct/visiting faculty.

**INDUSTRIAL VISIT AND INTERNSHIP:**

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc) with monitoring by the faculty adviser from the Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learnings during the internship. Students from Islands are to be brought to main land for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/Government. The head of the Department with the approval of the principal of college should certify and submit the list of students who have successfully completed internship and industrial visit.

**LEARNER SUPPORT SERVICES:** The ICT-based support services to be provided by the College for the learners of B. Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stakeholders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.
5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world,
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write emails to any officials/faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

#### **REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:**

##### **Laboratory Support:**

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B. Com course. Adequate servers and power back up should also installed.

##### **Library Resources:**

Library services are to be offered to the learners through physical library facilities set up by the College. The

Central Library has to have text books to add 5 books for each subjects every year from the list of books provided in the syllabus for each paper.

**Magazines and Newspapers:** The following magazines should be subscribed by the college and made available in the central library for students references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line
9. Currency and Finance
10. Economic Times
11. Nanayam (Tamil)

**E-Journals:** The Central Library should subscribe for e-journals from JSTOR ([www.jstor.org](http://www.jstor.org)), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

**Digital Library:** Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference/Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

**INFLIBNET** Subscription

**Expected Programme Outcomes:** The expected outcomes of the programme are as follows:

- To enable the learners to acquire knowledge and to articulate the conditions around them.
- To help the learners to seek employment and career prospect avenues in the development sector, entrepreneurial venture, self-employment and/or other upcoming sectors like banking, insurance and other service sectors



# PONDICHERRY UNIVERSITY

## Department of B.COM (Co-Operative Management)

### **PROGRAMME OUTCOMES**

PO1	emerge with competency in the field of cooperation and apply knowledge to cater to the needs of the Co-operatives and the society
PO2	imbibe innovative thinking skills in the field of cooperation, commerce and management
PO3	acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned nation building
PO4	acquire practical knowledge and skill in the core and allied disciplines namely viz. cooperation, accounting, finance, marketing and management
PO5	address to the challenges and opportunities in Co-operative Sector and train them with required skill for Co-operative entrepreneurship and leadership

### **PROGRAMME SPECIFIC OUTCOMES**

PSO1	demonstrate the core values for progressive domain development and gain systematic and subject skills within various disciplines of Cooperation, Accounting, Finance, Marketing and Management
PSO2	acquire knowledge and skills to develop leadership and to react aptly when confronted with critical decision making
PSO3	ingest innovative and creative thinking to ensure professionalism for supporting the Co-operative movement
PSO4	prove proficiency with the ability to engage in competitive examinations like CA, ACS, ICWA and other courses
PSO5	provide impetus to search for the advanced avenues and to attain the scientific knowledge in the field of Cooperation, Commerce and Finance.

## **COURSE OUTCOMES**

<b>SEM &amp; SUB. CODE</b>	<b>SUBJECT NAME</b>	<b>COURSE OUTCOMES</b>
<b>SEMESTER I</b>		
C C 01	FINANCIAL ACCOUNTING	<ol style="list-style-type: none"> <li>1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.</li> <li>2. Prepare Bank Reconciliation Statement and record the transactions</li> <li>3. To Analyse and prepare the final accounts of a sole traders.</li> <li>4. Familiarize with the various methods of depreciation as per AS 6</li> </ol>
C C 02 -	BUSINESS ORGANISATION AND MANAGEMENT	<ol style="list-style-type: none"> <li>1. Distinguish and explain each form of business;</li> <li>2. Explain principles and functions of management implemented in the Organisation;</li> <li>3. Identify and explain the managerial skills used in business;</li> <li>4. Analyse the concept of Delegation of Authority, coordination, and control.</li> </ol>
GE -1	BUSINESS ECONOMICS	<ol style="list-style-type: none"> <li>1. Understand Basic problems of an economy and concept of business cycles;</li> <li>2. Learn the theory of Demand and related concepts;</li> <li>3. Understand the theory of supply and Consumer Behaviour;</li> <li>4. Obtain knowledge about the theory of Production, Costs and Revenue;</li> <li>5. Identify various types of Markets.</li> </ol>
A E C C – I -	INTRODUCTION TO PUBLIC ADMINISTRATION	<ol style="list-style-type: none"> <li>1. This would help them obtain a suitable conceptual perspective on Public Administration.</li> <li>2. The growth of such institution devices as to meet the need of changing times.</li> <li>3. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.</li> </ol>
<b>SEMESTER II</b>		
C C – 3	ADVANCED ACCOUNTANCY	<ol style="list-style-type: none"> <li>1. Prepare Receipts &amp; Payment Account, Income &amp; Expenditure Account and Balance Sheet for Non-Profit Organizations</li> <li>2. Define single entry system, compare with double entry system and apply the accounting treatment in business</li> <li>3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.</li> <li>4. Acquire knowledge on dissolution accounting</li> <li>5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System</li> </ol>

C C 04 -	BUSINESS LAW	<ol style="list-style-type: none"> <li>1. Examine the various provisions of the Indian Contract Act, 1872</li> <li>2. Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.</li> <li>3. Summaries the Negotiable Instruments Act 1881</li> <li>4. Analyse the Provision of Information Technology Act 2000</li> <li>5. Familiarise with Consumer Protection Act,1986</li> </ol>
GE – 02	INDIAN ECONOMY – PERFORMANCE AND POLICIES	<ol style="list-style-type: none"> <li>1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;</li> <li>2. Evaluate the role of population as an economic resource</li> <li>3. Explain the role and contribution of agriculture in economic development of India;</li> <li>4. Analyse contribution of industrial and service sector in Indian economy</li> <li>5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.</li> </ol>
A E C C – II	ENVIRONMENTAL STUDIES	<ol style="list-style-type: none"> <li>1. Demonstrate skills in organizing projects for environmental protection and sustainability;</li> <li>2. Analyse various projects and initiatives with respect to ecosystem restoration;</li> <li>3. Interpret significance of carbon footprints;</li> <li>4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;</li> <li>5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.</li> </ol>
<b>SEMESTER III</b>		
C C 05	PRINCIPLES OF COSTING	<ol style="list-style-type: none"> <li>1. The Concept and Principles of Cost, Costing and Cost Accounting;</li> <li>2. Compute unit cost and total cost of production and prepare cost statement;</li> <li>3. Apply the various material control techniques</li> <li>4. Compute the labour cost under different methods and allocate the overheads to various departments;</li> <li>5. Prepare Reconciliation Statement</li> </ol>
C C -06	PRINCIPLES AND PRACTICE OF COOPERATION	<ol style="list-style-type: none"> <li>1. Understand the core values and identity of the Co-operative enterprises</li> <li>2. Identify and know the different schools of Co-operative thoughts</li> <li>3. Cognize the universally accepted principles of the co-operative enterprises with abackground history</li> <li>4. Familiarize the various committee and recommendations made on Co-operative development in India</li> <li>5. Identify the practice of co-operative education and training as well as institutional arrangements made for Co-operatives</li> </ol>
C C 07	BUSINESS STATISTICS	<ol style="list-style-type: none"> <li>1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;</li> <li>2. Explain the relationship between two variables through correlation and regression;</li> <li>3. Explain the construction and application of index numbers to real life situations;</li> <li>4. Analyse the trends and tendencies over a period of</li> </ol>

		time through time series analysis.
C C 08	CO-OPERATIVE CREDIT AND BANKING	<ol style="list-style-type: none"> <li>1. Identify and mapping of the structure of Co-operative movement spread in the country</li> <li>2. Classify and explain the 3-tier structure of Co-operative financial institutions</li> <li>3. Identity and explain the 2-tier structure of Co-operative finance ( LT) and itsNeed</li> <li>4. Explore and explain non-agricultural Co-operative credit institutions</li> <li>5. Know about the specific regulations / provisions relating to Co-operatives under BR Act</li> </ol>
D S E -1 (A)	GENERAL CO-OPERATIVE AUDIT	<ol style="list-style-type: none"> <li>1. Know about fundamentals of audit</li> <li>2. Understand about the vouching and internal check in general and Co-operatives</li> <li>3. Familiarize with valuation and verification of assets in general and Co-operatives</li> <li>4. Cognize the structure of Co-operative audit set-up and Co-operative auditor's roles,duties and responsibilities</li> <li>5. Analysis and understand the audit programme for various types of Co-operatives</li> </ol>
D S E – 1 (B)	GOODS AND SERVICES TAX	<ol style="list-style-type: none"> <li>1. Explain concept, need, and utility of indirect taxes;</li> <li>2. Understand and analyse the taxable event, i.e., supply under GST;</li> <li>3. Describe theprovisions relating to levy of GST;</li> <li>3. Identify exemptions for different types of goods and services;</li> <li>4. Examine implications of input tax credit;</li> <li>5. Explain the various procedures under GST;</li> <li>6. Analyse provisions regarding penalties and interest;</li> <li>7. Prepare and file GST return online.</li> </ol>
SEC – 01	BUSINESS COMMUNICATION	<ol style="list-style-type: none"> <li>1. Know various forms of communication, communication barriers;</li> <li>2. Comprehend a variety of business correspondence and respond appropriately;</li> <li>3. Communicate in writing for various commercial purposes;</li> <li>4. Use appropriate grammatical constructions and vocabulary to communicate effectively;</li> <li>5. Use business language and presentation skills.</li> </ol>
<b>SEMESTER IV</b>		
C C 09	MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> <li>1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements</li> <li>2. Compute and construct the Balance sheet by using ratios</li> <li>3. Prepare the Fund flow statement and to compare it with the balance sheet</li> <li>4. Apply accounting Standard 3 in the preparation of Cash flow statement</li> <li>5. Determine the working capital requirements of a business</li> </ol>

C C 10	CO-OPERATIVE MANAGEMENT AND ADMINISTRATION	<ol style="list-style-type: none"> <li>1. Understand about the fundamental aspects of Co-operative management</li> <li>2. Learn about the structure of Co-operative management</li> <li>3. Identify the various functional areas of management</li> <li>4. Trace out and arrival with practical solutions for issues in Co-operative management</li> <li>5. Cognize with Co-operative administrative setup</li> </ol>
C C 11	COMPANY LAW	<ol style="list-style-type: none"> <li>1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;</li> <li>2. To familiar with the provisions of Limited Liability Partnership Act 2008</li> <li>3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;</li> <li>4. Determine the role of Board of directors and their legal position and Develop the knowledge about the company meeting</li> </ol>
C C – 12	NON-CREDIT CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. Come to know about the various of types production oriented Co-operatives</li> <li>2. Understand the dairy Co-operatives and get aware about AMUL business patter and operational flood</li> <li>3. Familiarize with consumer Co-operatives and its functional structure</li> <li>4. Acquaint with marketing Co-operatives and its functional structure</li> <li>5. Learn and prepare the new generation Co-operatives</li> </ol>
DSE – 02 (A)	HUMAN RESOURCE MANAGEMENT IN CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. Understand the need for HRM approach in Co-operatives</li> <li>2. Familiarize with human resource planning</li> <li>3. Cognize the recruitment and selection process in general and in Co-operativesectors</li> <li>4. Imbibing and arrival of various methods on performance appraisal towards employees indifferent work nature.</li> <li>5. Learn about the human resource accounting and quality circle for Co-operatives</li> </ol>
DSE – 2 (B)	CO-OPERATIVE ACCOUNTING	<ol style="list-style-type: none"> <li>1. Understand the concept and distinguish nature of Co-operative accounting</li> <li>2. Gain knowledge about the journal entry</li> <li>3. Familiar with the practice of ledger work</li> <li>4. Learn about the preparation of final accounts</li> <li>5. Study about net profit distributions</li> </ol>
SEC – 02	ARITHMETIC SKILLS	<ol style="list-style-type: none"> <li>1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems</li> </ol>
<b>SEMESTER V</b>		

C C 13	INCOME TAX AND PRACTICES- I	<ol style="list-style-type: none"> <li>1. Determine the residential status of individuals and to calculate the incidence of taxation</li> <li>2. Compute income from salary by applying the provisions of income tax Act 1961</li> <li>3. Compute income/loss from house property</li> <li>4. Prepare Statement showing taxable income from business/profession</li> <li>5. Assess capital gains and income from other sources.</li> </ol>
C C 14	CO-OPERATIVE LAW	<ol style="list-style-type: none"> <li>1. To know the Origin and development of Co-operative legislation</li> <li>2. To understand about the legislation of the Pondicherry State Co-operative Societies Act</li> <li>3. To understand the regulatory provisions relating to Co-operatives.</li> <li>4. To knowledge on legal provision for employees of Co-operatives</li> <li>5. To find out the provisions contained to respective state Act.</li> </ol>
C C 15	CO-OPERATIVE DEVELOPMENT IN INDIA AND ABROAD	<ol style="list-style-type: none"> <li>1. Understand the origin and development of Co-operatives in India</li> <li>2. Gain Knowledge Co-operative development under plan periods and know about the success stories of Co-operative with their strategic approach</li> <li>3. Attain the knowledge about the recent developments in Co-operative sector</li> <li>4. Learn about the practices of Co-operatives in Germany, Italy and Japan</li> <li>5. Identify practices of Co-operatives in England, Denmark and America</li> </ol>
C C 16 -	STRATEGIC MANAGEMENT FOR CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. To study the basic concepts of strategic management</li> <li>2. To impart the formulation of strategies for business concern and Co-operatives</li> <li>3. To study the strategic analysis and decisions required</li> <li>4. To gain knowledge and understanding about the strategic implementation</li> <li>5. To understand about the issues in strategic issues in Co-operatives and general business concern</li> </ol>
DSE -03 (A)	SUSTAINABLE DEVELOPMENT AND CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. To enable them to aware about UNDP's 17 Goals of Sustainable Developments (SDGs)</li> <li>2. Explain key initiatives required to enhance the contribution of Co-operative organisation towards SDGs</li> <li>3. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;</li> <li>4. Assess the results of Smart Cities Mission Initiative of Government of India;</li> <li>5. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.</li> </ol>
DSE -03 (B)	AGRI-BUSINESS MANAGEMENT	<ol style="list-style-type: none"> <li>1. Gain knowledge about agri-business management</li> <li>2. Familiarize the nature of land pattern and productivity nature in agricultural Marketing.</li> <li>3. Cognize with infrastructure and extension services towards agri-business management</li> <li>4. To understand with various agencies and organizations are supports to agri-business management</li> <li>5. Make them to learn about nature and scope of agricultural inputs marketing</li> </ol>

SEC -03	COMPUTER SKILLS FOR BUSINESS	<ol style="list-style-type: none"> <li>1. Acquire the theoretical knowledge in MS-Office</li> <li>2. Create documents in MS-Word</li> <li>3. Construct worksheet on MS-Excel</li> <li>4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access</li> <li>5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.</li> </ol>
<b>SEMESTER VI</b>		
C C 17	INCOME TAX AND PRACTICES- II	<ol style="list-style-type: none"> <li>1. Apply the concept and procedure of set off and carry forward of losses</li> <li>2. Analyse and compute deductions from gross total income</li> <li>3. Explain the meaning of assessment and its procedure to compute tax liability</li> <li>4. Compare PFAF with PFAOP and its procedure to compute tax liability</li> <li>5. Classify the companies and its procedure to compute tax liability.</li> </ol>
C C 18	MARKETING MANAGEMENT IN CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. Understand the concept of marketing management and its application to Co-operatives</li> <li>2. Acquire the knowledge on marketing segmentation and plan strategies for Co-operatives</li> <li>3. Gain knowledge of pricing and market research and practices as applicable to general and Co-operatives</li> <li>4. Cognize with distribution and its strategies</li> <li>5. Formulate the marketing strategies for Co-operatives</li> </ol>
C C 19	BUSINESS DEVELOPMENT PLAN FOR CO-OPERATIVES	<ol style="list-style-type: none"> <li>1. Know the concept of Business Development plan for Co-operatives</li> <li>2. Apply to acquire skill to prepare Credit plan in Co-operatives</li> <li>3. Understand the knowledge to prepare the (DAP)</li> <li>4. Prepare the Income and Expenditure Plan of Co-operatives</li> <li>5. Know about the NPAs in Co-operatives and its impact and suggestions to overcome</li> </ol>
C C 20	CO-OPERATIVE PRACTICAL TRAINING AND PROJECT REPORT	<ol style="list-style-type: none"> <li>1. Expose the students to the various functions of an organization especially those involved in Co-operatives.</li> <li>2. Help the Students to sharpen their written communication skills</li> <li>3. Provide a better <i>understanding of the Students for application of concepts that have been learned through the course.</i></li> <li>4. To get employment opportunities in the field of Co-operative sector</li> <li>5. Gain knowledge on how to prepare a project report and submit</li> <li>6. Gain knowledge on preparing of questionnaire, schedule for data collection</li> <li>7. Facilitate them to go for research</li> </ol>

DSE- 04 (A)	MANAGEMENT OF CO-OPERATIVE ENTERPRISES	<ol style="list-style-type: none"> <li>1. Gain knowledge about Concept and functions of Rural Enterprises.</li> <li>2. Classify the different forms of agro-processing industry.</li> <li>3. Describe the constitution and functions of Non-agricultural Co-operative sectors.</li> <li>4. Understood the infrastructural development of Rural and small scale industries.</li> <li>5. Identify the major role and functions of the non-agricultural credit Co-operatives.</li> </ol>
DSE- 04 (B)	ADVERTISING AND SALES MANAGEMENT	<ol style="list-style-type: none"> <li>1. Identify communication objectives behind advertising and promotions;</li> <li>2. Explain various advertising and media elements in the advertising decisions;</li> <li>3. Identify the ethical and legal issues of advertising;</li> <li>4. Comprehend the importance and role of personal selling;</li> <li>5. Explain the process of personal selling</li> </ol>
SEC - 04	RURAL INDUSTRIALIZATION AND ENTREPRENEURSHIP DEVELOPMENT	<ol style="list-style-type: none"> <li>1. Cognize with distinct entrepreneurial traits</li> <li>2. Identify the framework for business development on general and Co-operatives.</li> <li>3. Know about the availability of intuitional financial arrangements for entrepreneurs</li> <li>4. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas.</li> <li>5. Acquiring the knowledge towards the sources and avenues availabilities to start-up</li> </ol>



## COURSE STRUCTURE AND SCHEME OF EXAMINATION

### Semester Wise B.Com (Co-operative Management) CBCS Pattern

Course No	Course Type	Title of the Paper	Credits	Lecturers	Tutorials	Practical	Marks
<b>SEMESTER-I</b>							
	<b>LANG-I</b>	Language-I	3	3	-	-	100
	<b>Part-II</b>	English-I	3	3	-	-	100
	<b>Core Course-1</b>	Financial Accounting	5	5	-	1	100
	<b>Core Course-2</b>	Business Organisation & Management	5	5	-	1	100
	<b>GE-1</b>	Business Economics	6	5	1	-	100
	<b>AECC-I</b>	Introduction to Public Administration	4	4	-	-	100
<b>Gross Total Credit Point</b>			<b>26</b>	-	-	-	<b>600</b>
<b>SEMESTER-II</b>							
	<b>LANG-I</b>	Language-II	3	3	-	-	100
	<b>Part-II</b>	English-II	3	3	-	-	100
	<b>Core Course-3</b>	Advanced Accountancy	5	5	-	1	100
	<b>Core Course-4</b>	Business Law	5	5	-	1	100
	<b>GE-2</b>	Indian Economy-Performance and Policies	6	5	1	-	100
	<b>AECC-II</b>	Environmental Studies	4	4	-	-	100
<b>Gross Total Credit Point</b>			<b>26</b>	-	-	-	<b>600</b>
<b>SEMESTER-III</b>							
	<b>Core Course-5</b>	Principles of Costing	5	5	-	-	100
	<b>Core Course-6</b>	Principles and Practice of Co-operation	5	5	-	-	100
	<b>Core Course-7</b>	Business Statistics	5	5	-	-	100
	<b>Core Course-8</b>	Co-operative Credit and Banking	5	5	-	-	100
	<b>DSE-1(A)</b>	General and Co-operative Audit	6	5	1	-	100
	<b>DSE-1(B)</b>	Goods and Service Tax					
	<b>SEC-1</b>	Business Communication	4	4	-	-	100
<b>Gross Total Credit Point</b>			<b>30</b>	-	-	-	<b>600</b>
<b>SEMESTER-IV</b>							
	<b>Core Course-09</b>	Management Accounting	5	5	-	-	100
	<b>Core Course-10</b>	Co-operative Management And Administration	5	5	-	-	100
	<b>Core Course-11</b>	Company Law	5	5	-	-	100
	<b>Core Course-12</b>	Non-Credit Co-operatives	5	5	-	-	100
	<b>DSE-2(A)</b>	Human Resource Management in Co-operatives	6	5	1	-	100
	<b>DSE-2(B)</b>	Co-operative Accounting					
	<b>SEC-2</b>	Arithmetic Skills	4	4	-	-	100
<b>Gross Total Credit Point</b>			<b>30</b>	-	-	-	<b>600</b>

**SEMESTER–V**

	<b>Core Course–13</b>	Income Tax Law and Practice-I	5	5	-	-	100
	<b>Core Course–14</b>	Co-operative Law	5	5	-	-	100
	<b>Core Course–15</b>	Co-operative Development in India and Abroad	5	5	-	-	100
	<b>Core Course–16</b>	Strategic Management for Co-operatives	5	5	-	-	100
	<b>DSE-3(A)</b>	Sustainable Development and Co-operatives	6	5	1	-	100
	<b>DSE-3(B)</b>	Agri-Business Management					
	<b>SEC-3</b>	Computer Skills for Business	4	2	-	2	100
<b>Gross Total Credit Point</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>

**SEMESTER–VI**

	<b>Core Course–17</b>	Income Tax Law and Practice-II	5	5	-	-	100
	<b>Core Course–18</b>	Marketing Management in Co-operatives	5	5	-	-	100
	<b>Core Course–19</b>	Business Development Plan for Co-operatives	5	5	-	-	100
	<b>Core Course–20</b>	Co-operative Practical Training and Project Report	5	5	-	-	100
	<b>DSE-4(A)</b>	Management of Co-operative Enterprises	6	5	1	-	100
	<b>DSE-4(B)</b>	Advertising and Sales Management					
	<b>SEC-4</b>	Rural Industrialization and Entrepreneurship Development	4	4	-	-	100
<b>Gross Total Credit Point</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>

**A) Consolidation of Contact Hours and Credits**

Sl. No	Semester	Contact Hours/Week	Credits
1	I	30	26
2	II	30	26
3	III	30	30
4	IV	30	30
5	V	30	30
6	VI	30	30
<b>TOTAL</b>		<b>180</b>	<b>172</b>

**B) Curriculum Credits**

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Compulsory Core Course (C C)</b>	<b>20 papers @ 100</b>	<b>Credits</b>
	<b>Discipline Specific Elective</b>	<b>4 x 6 = 24</b>	<b>Credits</b>
	<b>Generic Elective (G E)</b>	<b>2 x 6 = 12</b>	<b>Credits</b>
<b>Part IV</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	<b>2 x 4 = 08</b>	<b>Credits</b>
	<b>Skill Enhancement Elective Course (SEC)</b>	<b>4 x 4 = 16</b>	<b>Credits</b>
<b>Total Credits</b>		<b>172</b>	<b>Credits</b>

**SYLLABI FOR**  
**CO-OPERATIVE MANAGEMENT**

## **SEMESTER – I**

### **C C – 1: FINANCIAL ACCOUNTING**

**Course Objectives:** To make the students learn the basic accounting records, statements and to prepare them.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

#### **UNIT I**

**Accounting** – Definition - Branches of Accounting – Objectives of accounting - Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards - Preparation of Journal and Ledger.

#### **UNIT II**

**Subsidiary Books** – Meaning - Advantages - Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book - Single column, Double column and Three column cash book – Petty cash book - Imprest system - Journal proper.

**Trial Balance** - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors - Suspense A/c.

#### **UNIT III**

**Bank Reconciliation Statement** – Meaning of Bank Reconciliation Statement- Causes of the difference between Cash book and Pass book - Preparation of Bank Reconciliation Statement.

#### **UNIT IV**

**Final Accounts of Sole Traders:** Meaning of Final Accounts-Utility of Final Accounts-Components of Final Accounts - Manufacturing Account - Trading Account - Profit and Loss account - Balance Sheet - Adjusting Entries - Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples

## **UNIT – V**

**Depreciation Accounting** - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

**(Problems – 80% & Theory 20%)**

**Practical Exercises:** The learners are required to:

1. Download „Framework for the Preparation and Presentation of Financial Statements” from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

### **Text Book**

1. T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

### **Books for References**

1. S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

## **SEMESTER – I**

### **C C – 2: BUSINESS ORGANISATION AND MANAGEMENT**

**Course Objectives:** To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Explain principles and functions of management implemented in the Organisation;
3. Identify and explain the managerial skills used in business;
4. Analyse the concept of Delegation of Authority, coordination, and control.

#### **Unit I**

Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business- Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-operative Organisation.

#### **Unit II**

Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus - Contents - Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

#### **Unit III**

Principles and Functions of Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management - Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

#### **Unit IV**

Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

#### **Unit V**

Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control - Types (post, current, and pre-control). Requirements for effective control.

**Practical Exercises:** The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

**Text Books:**

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Gupta, C.B., Business Management by, Sultan Chand Publication
3. Drucker Peter., Practice of Management, Pan Books, London
4. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
5. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

**Books for References**

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
  2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
  3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
  4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
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## **SEMESTER I**

### **GE -1: BUSINESS ECONOMICS**

**Course Objective:** To familiarize the students with basic concepts of Business Economics

**Learning Outcomes:** After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

#### **UNIT- I**

**Introduction to Business Economics:** Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

#### **UNIT- II**

**Theory of Demand:** Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

#### **UNIT- III**

**Theory of Supply and Consumer Behaviour** - Meaning and determinants of supply - Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

#### **UNIT- IV**

**Theory of Production** - Theory of Production - Meaning and Factors of production - Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium - Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

#### **UNIT- V**

**Market Structure** - Various forms of markets - Meaning and characteristics - Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

**Practical Exercises:** The learners are required to:

- 1) Apply concept of demand analysis in real life;
- 2) Study various effects in changes in demand and supply in consumption;
- 3) Visit local markets and classify firms into various markets;

- 4) Visit any industrial unit and study its production process;
- 5) Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- 6) Visit any industrial unit and classify its cost into fixed and variable costs;
- 7) Analyse the effects of changes in demand and supply on pricing policies.

**Text Books:**

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai.

**Reference Books:**

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc Graw Hill Publishing Company Ltd, New Delhi
2. C A.G. Sekar, C A. B.Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

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## **SEMESTER – I**

### **AECC – 1: INTRODUCTION TO PUBLIC ADMINISTRATION**

**(Compulsory Course designed as per the directions issued by Government of India, MHRD, and Department of Higher Education (Central University Bureau) F.No.19-6.2014-DeskU Dated 19-05-2014)**

#### **Course Rationale**

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

#### **Unit I: Introduction:**

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline - Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India - Arthashastra - Colonial Administration upto 1947

#### **Unit: II Public Administration in India**

Enactment of Indian Constitution - Union Government - The Cabinet - Central Secretariat -- All India Services - Training of Civil Servants - UPSC - Niti Ayog - Statutory Bodies: The Central Vigilance Commission - CBI - National Human Rights Commission - National Women's Commission -CAG

#### **Unit III: State and Union Territory Administration**

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates - Ministry of Home Affairs supervision of Union Territory Administration - Position of Lt. Governor in UT - Government of Union Territories Act 1963 - Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

#### **UNIT IV: Emerging Issues in Indian Public Administration**

Changing Role of District Collector - Civil Servants - Politicians relationship- Citizens Charter - Public Grievance Reddressal mechanisms – The RTI Act 2005 - Social Auditing and Decentralization - Public Private Partnership.

**Practical Exercises:** The learners are required to:

1. List out with eligibility criteria for appearing of various central level competitive examinations
2. Prepare the model letter of RTI

3. Prepare the citizen chart for various bureaucratic/ administrative set-ups

**References:**

1. A. R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013
4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/>
6. <http://www.mha.nic.in/>
7. <http://rti.gov.in/>
8. <http://www.cvc.nic.in/>
9. R.B.Jain, Public Administration in India, 21<sup>st</sup> Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002
10. Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan
11. Ramesh K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling, 2013

## **SEMESTER – II**

### **C C – 3: ADVANCED ACCOUNTANCY**

**Course Objective:** To train the students in preparing the final accounts of non-profit organizations and accounts of Consignments and Joint ventures.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations
2. Define single entry system, compare with double entry system and apply the accounting treatment in business
3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
4. Acquire knowledge on dissolution accounting
5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

#### **UNIT - I**

**Accounts of Non - Profit Organisations** - Meaning of Non-Profit Organizations- Accounts of Non- Profit Organisations - Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet - Treatment of items peculiar to Non-Trading Concern - Donations - Legacy – Entrance fees - Life membership fees - Endowment fund

#### **UNIT - II**

**Single Entry System**- Meaning-Limitations of Single-Entry System-Double entry system Vs Single entry system - Ascertainment of profit - Net worth method - Conversion method - Statement of Affairs Versus Balance Sheet - Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

#### **UNIT - III**

Average Due Date: Meaning - Uses-Determination of Average Due Date. Account Current -Meaning - Preparation of Account Current - Product Method- Red-ink Interest -Interest Table Method - Daily Balance Method - Epoque Method - Varying Rateof Interest.

#### **UNIT - IV**

**Partnership Accounts:** Introduction - Partnership Deed - Rules applicable in the absence an agreement Admission of a Partner: New profit sharing ratio - Sacrificing ratio - Revaluation of Assets and Liabilities - Memorandum Revaluation Account- Methods of Valuation of Goodwill - Treatment of Goodwill (as per Accounting Standard 10) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

**Retirement of a Partner:** Retirement - Treatment of Goodwill -Gaining ratio - settlement of amount due to the retiring partner - Admission cum Retirement - Calculation of capital of the new firm - Balance sheet

of the new firm.

**Dissolution Accounting:** Simple dissolution - Settlement of accounts on Dissolution - Insolvency of a partner Piece-meal Distribution: Proportionate capital method and Maximum loss method.

## **UNIT - V**

**Hire Purchase Account:** Hire - Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire - purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

(Problems - 80% & Theory 20%)

**Practical Exercises:** The learners are required to:

1. Collect data from Charitable Institutions and make entry of Receipt and Payment Vs Income & Expenditure
2. Prepare Partnership Accounts with appropriate software.
3. Visit a local firm to gain in-housing knowledge on accounts keeping and prepare a report.
4. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System and provide comparative data for decision making.

Text Book

1. T.S. Reddy, A. Murthy, 2019: Advanced Accountancy- Volume: I, Fifth Revised Edition, Margham Publications, Chennai.

## **Books for References**

1. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S.Chand and CompanyLtd., New Delhi.

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## **SEMESTER-II**

### **C C 04- BUSINESS LAW**

**Course Objectives:** To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Examine the various provisions of the Indian Contract Act, 1872
2. Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
3. Summaries the Negotiable Instruments Act 1881
4. Analyse the Provision of Information Technology Act 2000
5. Familiarise with Consumer Protection Act, 1986

#### **UNIT-I**

**Indian Contract Act, 1872:** Definitions - Contract - Essentials of a valid contract- Classification of contracts - Offer-Legal rules of an offer - Acceptance - Legal rules as to acceptance - Communication of offer, Acceptance and Revocation - Consideration - Legal Rules as to Consideration - Capacity to Contract - Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake - Discharge of Contracts - Breach - Remedies for breach

#### **UNIT-II**

**The Sale of Goods Act, 1930:** Definitions - Essentials of a Contract of Sale - Sale Vs Agreement to Sell - Sale Vs Hire-purchase Agreement - Classification of Goods - Conditions and Warranties - Express and Implied Conditions and Warranties - Delivery of Goods - Rules as to Delivery of Goods - Rights and Duties of the Buyer - Unpaid Seller - Rights of an Unpaid Seller against the goods.

#### **UNIT-III**

**Negotiable Instruments Act, 1881:** Introduction of Negotiable Instruments Act 1881 - History and nature of Negotiable Instruments - different kinds of Negotiable Instruments - Promissory note - Bill of Exchange and Cheque - Nature and Definition. Holder and Holder in due Course - Meaning - Rights and privileges of holder in due course - Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser.- Crossing - Types - Banker's liabilities for unjustified dishonor of Cheque - Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

## **UNIT – IV**

**Information Technology Act, 2000 & Competition Act, 2002:** Salient features of Information Technology Act 2000 - Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 - Data Privacy - Section 43A - Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F - Section 67A, 67B and 67C. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti- competitive agreements, Prohibition of Abuse of Dominant Position;

## **UNIT – V Consumer Protection Act, 2019 & Foreign Exchange Management Act, 1999**

Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints -Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties; Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

**Practical Exercises:** The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

### **Text Book:**

1. N.D. Kapoor, 2019, Elements of Company Law, 34<sup>th</sup> Revised Edition, Sultan Chand & Sons, New Delhi.

### **Books for References:**

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.



## SEMESTER II

### GE – 02 - INDIAN ECONOMY – PERFORMANCE AND POLICIES

**Course Objectives:** To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyse contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

#### UNIT I: Basic Issues and Features of Indian Economy:

- a) **Basic Issues:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.
- b) **Indian Economy:** Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

#### UNIT II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

#### UNIT III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental Concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

#### **UNIT IV:**

##### **Sectorial Trends and Issues**

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation - the rate and pattern of industrial growth across alternative policy regimes; Public sector - its role, performance and reforms; the small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

#### **UNIT V:**

- a) **Inflation, Unemployment and Labour Market:** **Inflation:** Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment - natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

- b) **Planning Process in India: Trends and Features**

Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

**Practical Exercises:** The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.
5. Visit any PSU and prepare a report on how it functions.

#### **Text Book**

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

#### **Books for References:**

1. Acharya, S., & Mohan, R. (2010). *India's Economy: Performance and Challenges*. New Delhi: OUP India.

2. Puri, V. K., & Mishra, S. K. (2018). *Indian Economy*. Mumbai: Himalaya Publishing House.
- Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
3. Hingra, I. C., Indian Economy, Sultan Chand & Sons
4. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
5. Uma Kapila, Indian Economy since Independence, Relevant articles
6. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
7. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
8. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

## SEMESTER II

### AECC -2: ENVIRONMENTAL STUDIES

**Course Objective:** The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

#### Unit I

**Introduction Environmental Studies:** Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows-material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

#### Unit II

**Environmental Concerns:** Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

#### Unit III

**Measurement and Reporting ISO Standard 14001:** Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

#### Unit IV

**Green Business Concept and Evolution of Green Business;** Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

## Unit V

**Emerging Trends Environmental Accounting:** Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

**Practical Exercises:** The learners are required to:

1. Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
6. Analyse the case study entitled "Energize Employees with Green Strategy" (Winston, 2009), and prepare a report on your learning from the same;
7. Analyse green reporting initiatives taken by a company of your choice;
8. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

## Text Books

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
4. Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing. Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
5. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd

## **SEMESTER - III**

### **C C 05 – PRINCIPLES OF COSTING**

**Course Objectives:** To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. The Concept and Principles of Cost, Costing and Cost Accounting;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Apply the various material control techniques
4. Compute the labour cost under different methods and allocate the overheads to various departments;
5. Prepare Reconciliation Statement

#### **UNIT I**

**Cost Accounting:** Meaning of Costing and Cost Accounting - Objectives - Advantages of Costing - Methods and Treatment of Costing - Basic cost concepts - Cost Centre - Cost Unit - Elements of Cost – Classification of Cost - Preparation of Cost Sheet - Preparation of Tenders and Quotations.

#### **UNIT II**

**Material Control:** Meaning - Objectives of Material Control - Material Control Techniques - Economic Order Quantity (EOQ) -Bin Card Vs Stores Ledger -Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods - Merits and demerits of each method - ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

#### **UNIT III**

**Labour Cost:** Computation of labour cost - Labour Turnover - Meaning - Causes - Methods of Computation of Labour Turnover.

**Remuneration and Incentives:** System of wage payment - Time Wage System - Piece Rate System - Merits and Demerits of each system - Essential features of a Good Wage System - Premium and Bonus Plans - Halsey Premium Plan - Rowan Premium Plan - Taylors and Merricks Differential Piece Rate Systems.

#### **UNIT IV**

**Overheads:** Meaning -Classification of Overheads - Accounting for overheads - Allocation Vs Apportionment of Overheads - Bases of Apportionment -Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method - Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

## **UNIT V**

**Reconciliation of Cost and Financial Accounts:** Need for Reconciliation - Reasons for disagreement in profit - Preparation of Reconciliation Statement.

Problems - 80% & Theory 20%

**Practical Exercises:** The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.

### **Text Books:**

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

### **Books for References**

1. V.K. Saxena & C.D, Vashist, Sultan Chand and Sons, New Delhi.
2. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
3. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints (P) Ltd., Chennai.

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### SEMESTER III

#### CC-6: PRINCIPLES AND PRACTICE OF CO-OPERATION

**OBJECTIVE:** To enable the students to understand the basics of cooperation and development of Co-operatives in India

**Learning Outcome:** After completion of the course, learners will be able to:

1. Understand the core values and identity of the Co-operative enterprises
2. Identify and know the different schools of Co-operative thoughts
3. Cognize the universally accepted principles of the co-operative enterprises with a background history
4. Familiarize the various committee and recommendations made on Co-operative development in India
5. Identify the practice of co-operative education and training as well as institutional arrangements made for Co-operatives

UNIT I	Co-operation: Definition, salient features, and Economic, Social and Moral aspects - Economic system: meaning and objectives, functions - Capitalistic, Socialistic & Co-operative ideologies.
UNIT II	Co-operative Thoughts: Co-operative thoughts of Robert Owen - Dr. William King - Charles Fourier - Rockdale Model - Raiffeisen"s and Schulz"s Model
UNIT III	Principles of Co-operation: Meaning - Evolution of Co-operative Principles and experimentation, ICA Commission on Co-operative Principles 1937, 1966 and 1995 - Analysis of Principles reformulated in 1995.
UNIT IV	Co-operative Development: Pre-independence Era: Nicholson Report, 1904 and 1912 Acts, Maclagan Committee 1914, Royal Commission on Agriculture 1928, Co-operative Planning Committee 1945 - Place of Co- operation in Indian Five Year Plans - Recommendations of important committees: All India Rural Credit Survey Committee (AIRCSC), All India Rural Credit Review Committee (AIRCRC), CRAFTICARD, ACRC, Task force on Short term and Long term Co-operative credit structure- National Policy on Co-operation - State and Co-operation: State"s role- various forms of State Assistance -Pros and Cons of State Assistance - Issues in Co-operation.
UNIT V	Co-operative Education and Training: meaning and significance of member education - Need and importance of co-operative training - Institutional arrangements for co-operative training.



**Practical Exercise:** The learners are required to :

1. Prepare, analysis and make relevant of their Co-operatives with principles of cooperation
2. Make them students to prepare the model and need based training schedule for different types of Co-operatives
3. Study and prepare the principles present over there in Co-operatives functioning in their areas

**Text Book**

1. Ravichandran, K and Nakkiran, S, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

**Reference Books**

1. Hajela T.N. *Principles, Problems and Practice of Cooperation*, Konark Publishing House, New Delhi.
2. Mathur B.S. *Cooperation in India*, Sahithya Bhavan Publishers, Agra.
3. Krishnaswami O.R. & Kulandaisamy, V. *Cooperation: Concept and Theory*, Arudra Publications, Coimbatore.
4. Saradha V. *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
5. John A. Winfred & Kulandaisamy. V. *History of Co-operative Thought*, Rainbow Publications, Coimbatore.

## SEMESTER - III

### C C – 7: BUSINESS STATISTICS

**Course Objectives:** To train the students in the collection, processing, analysis and presentation of Statistical Data.

**Learning Outcomes:**

After completing the course, the student shall be able to:

1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
2. Explain the relationship between two variables through correlation and regression;
3. Explain the construction and application of index numbers to real life situations;
4. Analyse the trends and tendencies over a period of time through time series analysis.

#### UNIT I

**Statistics** - Definition - Functions, Scope and Limitations of statistics - Statistical Enquiry - Stages in conducting a statistical survey - Primary data Vs secondary data - Sources of secondary data - Classification, Tabulation and Presentation of data- Diagrams.

#### UNIT II Univariate Analysis

- (a) **Measures of Central Tendency** - Average - Meaning - Characteristics of a typical average - Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.
- (b) **Measures of Dispersion:** Dispersion - Meaning - Properties of a good measure of dispersion - Absolute versus relative measure of dispersion - Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each.
- (c) **Skewness** - Meaning - Variation versus Skewness - Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

#### UNIT III Bi-variate Analysis

- (a) **Simple and Liner Correlation Analysis:** Meaning - Definition - Types of Correlation - Methods of Studying Correlation - (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties.
- (b) **Simple and Liner Regression Analysis:** Definition - Correlation Vs Regression - Regression lines and Regression Equations - Regression co-efficient- Computation of correlation co-efficient from regression co- efficient.

#### UNIT IV

**Index Numbers:** Definition - Characteristics of Index numbers - Uses - Types of index numbers - Construction of Price Index numbers - Un weighted Index numbers - Weighted Index numbers - Tests of

adequacy of Index number - formulae. Chain - basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

## **UNIT V**

**Analysis of Time Series:** Introduction - Uses - Components of time series - Measurement of trend-graphical method, semi-average method, moving average and method of least square (including linear, second degree, Parabolic and exponential trend) - Computational of seasonal, indices by simple average, Ratio - trend, ratio -to -moving average and link relative methods.

**Practical Exercises:** The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
2. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
3. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

**(Problems: 80%, Theory: 20%)**

### ***Text Books***

1. J. K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathi, Business Statistics, S. Chand & Co., New Delhi.

### **Books for References**

1. S.P. Gupta & M.P Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
2. K. Alagar, Business Statistics, Tata McGraw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

### SEMESTER III

#### CC-8: CO-OPERATIVE CREDIT AND BANKING

**OBJECTIVE:** To enable the students to understand the co-operative financial structure and various credit and Co-operative Banking set-up in India.

**Learning Outcome:** After completion of the course, learners will be able to:

1. Identify and mapping of the structure of co-operative movement spread in the country
2. Classify and explain the 3-tier structure of co-operative financial institutions
3. Identity and explain the 2-tier structure of co-operative finance ( LT) and itsneed
4. Explore and explain non-agricultural co-operative credit institutions
5. Know about the specific regulations / provisions relating to co-operatives under BR Act

UNIT I	Co-operative Credit: Evolution and structure of co-operative c r e d i t movement in India - Agricultural co-operative credit and non- agricultural co-operative credit.
UNIT II	Agricultural Co-operative Credit: Primary Agricultural Co-operative Banks, FSS, LAMPS - District and State Co-operative 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 Co- operative Agriculture and Rural Development Banks: Objectives, constitution, sources of funds - loaning procedures - State Co-operative Agriculture and Rural Development Banks: Objectives, constitution, source of funds, issue of debentures - diversified lending.
UNIT IV	Non-Agricultural Co-operative Credit: Urban Co-operative Banks - EmployeesCo- operative Credit Societies - Industrial Co-operative Banks: Constitution, objectives and functions.
UNIT V	Banking Regulations Act 1949: Salient features of Provisions of the Banking RegulationsAct (As Applicable to Co-operative Societies) - Management of Co-operative Credit and Banking Institutions: Viability Norms, NPA, and Recovery Management

**Practical Exercise:** The learners are required to :

1. Prepare the 3-tier and 2-tier structure of Co-operatives
2. Make them to chart out the Co-operatives banks which are connected to  
non-agricultural co-operatives
3. Make them to list out the provisions of BR Act-1949 as applicable to Co-operatives

**Text Book**

1. Abdul Kuddus. K.A and A.K. Zakir Hussain. Co-operative Credit and Banking, Limra Publications, Chennai.

**Reference Books**

1. Hajela, T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi.
2. Mathur, B.S. *Cooperation in India*, Sahthya Bhavan Publishers, Agra.
3. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
4. Karmaker K.G., *Rural Credit and Self Help Groups*, Sage Publications, New Delhi.
5. Nakkiran, S. and John Winfred, A, *Co-operative Banking In India*, Rainbow Publications, Coimbatore.

## SEMESTER – III

### DSE – 1 (A) -GENERAL AND CO-OPERATIVE AUDIT

**OBJECTIVE:** To enable the students be thorough with various aspects of Co-operative auditing including the general audit aspects towards Co-operatives enterprises.

**Learning Outcome:** After completion of the course, learners will be able to:

1. Know about fundamentals of audit
2. Understand about the vouching and internal check in general and Co-operatives
3. Familiarize with valuation and verification of assets in general and Co-operatives
4. Cognize the structure of Co-operative audit set-up and Co-operative auditor's roles, duties and responsibilities
5. Analysis and understand the audit programme for various types of Co-operatives

Unit-I:	Audit: Definition -Objectives-Nature and Scope-Types- Advantage - Rights, Duties and Responsibilities of commercial Auditor - Audit Programme: Definition- Merits & Demerits.
Unit-II	Vouching: Meaning -Objectives -Importance - Stages of audit work -Steps in vouching -Vouching of Cash and Trade Transactions - Routine Checking , Internal Checking: Meaning- Objectives - Internal Audit -Difference Between Internal Check and Internal Audit -Accounting Standards Concept -Objectives - Importance (As applicable to Co-operatives).
Unit-III	Verification and Valuation of assets and Liabilities: Concept -Importance -Difference between Verification and Valuation-Mode of Valuation of Various assets and Liabilities -Depreciation: Definition -Methods - Reserves: Definitions- Types of Reserves Audit of Final Accounts: Trading, Profit and Loss account and Balance sheet (As applicable to Co-operatives).
Unit-IV:	Co-operative Audit: Definition- Objectives - Structure- Features - Types, Rights, Duties and Responsibilities of Co-operative Auditor -Difference between Commercial and Co-operatives audit -Audit Programme - Mechanical Audit -Administrative Audit - misappropriation of funds: misappropriation of cash, defalcation of accounts.
Unit-V:	Audit Programme for Selected Co-operatives: Co-operative Credit institutions (PACS & DCCB) Non-Credit co-operatives (Marketing, consumer, Dairy and Industrial Co-operatives)-Audit Report -Audit Classification-Preparation of Final Audit Memorandum Schedule of Audit Defects.

**Practical Exercise:** The learners are required to,

1. Make them to know and present the right, duties and responsibilities of a auditor
2. Prepare and chart out the set-up and working structure of co-operative audit department
3. Prepare the audit programme schedule for different types of Co-operatives

**Text Book**

1. Kapoor, D.R. *Hand Book of Co-operative Audit*, Anmol Publications, New Delhi.
2. Krishnaswami O.R. *Principles of Co-operative Audit*, Oxford and IBH Pub. Co, New Delhi.

**Reference Books**

1. Samiuddin, Mahfoozur Rahman and Hifzur Rehman. *Co-operative Accounting and Auditing*, Himalaya Publishing House, New Delhi.
2. Kameswara Rao, Y. *Principles and Practice of Co-operative Audit*, Sri Meheresh Publications, Hyderabad.
3. Saxena, R.G. *Principles and Practice of Auditing*, Himalaya Publishing House.
4. Tandan, BN. Sudhorsanan, S. and S.Sundhra Babu, *A Hand Book of Practical Auditing*, S.Chand & Co, New Delhi. .
5. S.Vengadamani, *Practical Auditing*, Margham, Chennai.
6. Ravinder Kumar and Virendra Sharma, *Principles and Practice of Auditing* , New Delhi.

## **SEMESTER - III**

### **DSE – 1 (B) GOODS AND SERVICES TAX (GST)**

**Course Objectives:** To enable the students get familiarize with the existing Companies Act 2013.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST; 3. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services;
4. Examine implications of input tax credit;
5. Explain the various procedures under GST;
6. Analyse provisions regarding penalties and interest;
7. Prepare and file GST return online.

#### **UNIT-I**

**Concept and types of Indirect Tax;** Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Input Tax Credit etc.- Salient Features of GST - GST Models: Single GST & Dual GST; Types of GST: - CGST,SGST/UTGST,IGST Act;

#### **UNIT –II**

**Levy and collection of GST –** Time and Value of Supply - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply

**Registration under GST:** Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.

#### **UNIT-III**

**Input Tax Credit (ITC),** Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, (Meaning and Content of Tax Invoice) - Bill of Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.



## UNIT-IV

**Administration of GST** - Tax Authorities and their powers - Role and Functions of GST Council.

**Assessment of GST** - Meaning - Types of Assessment & Assessment Procedures, Types of GST Returns, Tax deduction at Source & Tax Collection at Source, Refund of Tax - Demand and Recovery.

## UNIT V

**Accounts & Records:** Manner of maintenance of accounts, period of retention of relevant records. Audit: meaning, types - Advance Ruling - Meaning and Procedure - Appeals and Revision - Offences and Penalty under GST.

**Practical Exercise:** Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

### Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg
3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
4. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
5. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

### Books for References

1. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). *Goods and Services Tax GST*. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
4. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

## SEMESTER III

### SEC -1-BUSINESS COMMUNICATION

**Objective:** To enable the students proficient in writing letters

**Learning Outcome:** After completion of the course, learners will be able to:

1. Learn about interpersonal and group communication and its barriers
2. Preparing different types of business letters
3. Come to know about the purpose and method of various intra organizational Communication like agenda, minutes, memo etc.,
4. Identify and learn about the art of letter writing towards various economic concern like commercial and Co-operative enterprises
5. Oral presentation by using of device/ aids

#### UNIT I

**Meaning and Definition** - Need - Objective and Principles - Communication Media - Types - Process – Interpersonal and Business Communication - Characteristics - Verbal and Non Verbal Communication – Barriers to Communication.

#### UNIT II

**Business Letters:** Functions and kinds - Essentials of an effective Business Letter - Layout - Appearance - Size - Style - Form and punctuation, Kinds of letters – Routine request letters - Responses to letters - Refusal letters - Claims letters - Collection letters- Kinds of Letters- Enquiries - Quotations - Orders - follow up letter - refusal letters - complaint and adjustment letters -Sales letters (Content discussion must be incorporated with functional practices of various Co-operative enterprises).

#### UNIT III

**Intra organizational communication** - memos - office orders - office notes - circulars - meeting communications; notice - agenda - resolutions - minutes - Reports: Types - Characteristics- Preparing and Organization of a Report: modern forms of communication: Fax, Email - videoconferencing, Internet – website (Content discussion must be incorporated with functional practices of various Co-operative enterprises).

#### UNIT IV

**Banking Correspondence and Art of Writing Letters** - Meaning of Banking Correspondence (Commercial & Co-operative Banks) - Letter Requesting the Banker to Stop payment of Cheque - Request for overdraft facility - Request for opening Letter of Credit - Job Application - Letter - Types - Form and Content of Application Letter - Letter to Principal requesting for Bonafide Student Certificate - Fee Structure Certificate for Scholarship.

## **Unit- IV**

### **Unit 5: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Practical Exercise:** The learners are required to :

1. Interview employees of some Organisation to find out communication issues and challenges
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

### **Text Books**

1. Rajendra Paul and J.S. I Korlahaill, (2012), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. K. K. Ramachandran, K. K. Lakshmi, M. Krishna Kumar, (2014), Business Communication, Vikas Publishing House (P) Ltd., New Delhi.

### **Reference Books:**

1. Kaul., Effective Business Communication, Prentice Hall, New Delhi
2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
3. Rodriquez, M. V., Effective Business Communication Concept, Vikas Publishing Company
4. Munter Mary., Effective Business Communication, PHI, New Delhi

## **SEMESTER – IV**

### **C C – 9 : MANAGEMENT ACCOUNTING**

**Course Objectives:** To expose students to management principles, management accounting and their applications

**Learning Outcomes:** After completing the course learners will be able to:

1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
2. Compute and construct the Balance sheet by using ratios
3. Prepare the Fund flow statement and to compare it with the balance sheet
4. Apply accounting Standard 3 in the preparation of Cash flow statement
5. Determine the working capital requirements of a business

#### **UNIT I**

**Management Accounting:** Meaning - Definition - Nature and Scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

#### **UNIT II**

**Financial Statement Analysis:** Meaning and types of financial statement; Limitations of financial Statement analysis; Common size and Comparative statements - Trend Analysis - Comparative Statement Analysis.

#### **UNIT III**

**Ratio Analysis:** Meaning - Utility and Limitations of Ratio Analysis - Classification of Ratios - Advantages of ratio analysis, Limitations of accounting ratios - Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

#### **UNIT IV**

**Funds Flow Analysis:** Meaning- Need - Objectives - Preparation of fund flow statement (As per AS 3) - Calculation of fund from operation - Advantages and limitations of fund flow analysis - Fund flow statement versus Balance sheet

#### **UNIT V**

**Cash Flow Analysis:** Meaning - Preparation of cash flow statement (As per AS 3) - Calculation of cash from operation -Utility and Limitation of cash flow analysis.

**(Problems: 80%, Theory: 20%)**

**Practical Exercise:** The learners are required to:

1. Prepare Financial Statement Analysis, Ratio Analysis for a company, small factory.
2. They shall also prepare a little report on the financial performance of the company.

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., NewDelhi

**Books for References**

2. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J.,  
Introduction to management accounting, Prentice Hall, New Delhi
3. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
4. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

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## Semester –IV

### CC-10: CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

**OBJECTIVE:** *To enable the students to understand the fundamentals of management decision making and execution in Co-operative enterprises.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Understand about the fundamental aspects of Co-operative management
2. Learn about the structure of Co-operative management
3. Identify the various functional areas of management
4. Trace out and arrival with practical solutions for issues in Co-operative management
5. Cognize with Co-operative administrative setup

UNIT I	Co-operative Management: Definition, objectives and features - Principles of Management and Principles of cooperation - Management in Public, Private and Co-operative Sectors.
UNIT II	Management Structure of Co-operatives: Democratic Management Structure - GeneralBody, The Board and Chief Executives - Committees - Relationship between the Board and the Chief Executives - Co- operative Leadership.
UNIT III	Functions and Functional Areas of Management in Co-operatives: Management functions applied to Co-operatives - Materials, Production, Marketing, Finance, Human Resources and Office Management applied to Co-operatives.
UNIT IV	Issues in Co-operative Management: Professionalization - Management Development Programmes - Common Cadre - De-officialization of Co-operative Management - Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation - Operational Efficiency Measurement Criteria for Co-operatives.
UNIT V	Co-operative Administration: Co-operative Departmental set up - Legal provisions and administrative powers of the Registrar of Co-operative Societies affecting the Co-operatives - Functional Registrars and their powers.

**Practical Exercise:** The learners are required to :

1. Prepare the administrative set-up of Co-operative management
2. Make them to list out the roles, powers and duties of General Body and Board of Directors of any Co-operatives
3. Prepare the legal provisions and administration powers of RCS

**Text Book:**

1. Nakkiran. S. A, *Treatise on Co-operative Management*, Rainbow Publication, Coimbatore.

**Reference Books**

1. *Readings in Co-operative Management and Administration*, ICA & ILO.
2. Kulandaisamy V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore.
3. Kamat. G.S. *New Dimensions of Co-operative Management*, Himalaya Publishing House, New Delhi.
4. Sah. A.K, *Professional Management for the Co-operatives*, Vikas Publishing House, New Delhi.
5. Sinha S.K. & R. Sahaya, *Management of Co-operative Enterprises*, NCCT, New Delhi.

## **SEMESTER – IV**

### **C C – 11: COMPANY LAW**

**Course Objective:** The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. To familiar with the provisions of Limited Liability Partnership Act 2008
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. Develop the knowledge about the company meeting

#### **UNIT – I**

**Companies Act, 2013- An Introduction:** Salient Features of the Companies Act, 2013 - Important Definitions and Concepts - Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) - Features of a Company - Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) - Company Vs Partnership - Public Company Vs Private Company.

#### **UNIT - II**

**Incorporation of a Company:** Promoters - Functions - Duties and Remuneration of Promoters - Stages in the formation of a Private and a Public Limited Company -Promotion- Documents to be submitted for registration - Incorporation - Capital Formation - Commencement of Business- Memorandum of Association - Contents - Articles of Association - Contents - Distinction between Memorandum and Articles of Association - Prospectus - Contents - Statement in lieu of Prospectus - Shelf Prospectus -Red- herring Prospectus - Private Placement.

#### **UNIT - III**

**The Limited Liability Partnership (LLP) Act, 2008:** Definitions - Origin - LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners - Partners and their relations -Incorporation document - Incorporation - Registered office of LLP - Advantages and Disadvantages of LLP.

#### **UNIT - IV**

**Company Management and Administration:** Structure of Company Management- Board of Directors- appointment and Qualifications of Directors - Legal Position of Directors - Woman Director - Number of Directorship - Director Identification Number (DIN) - Qualification and Disqualification of Directors - Appointment and Removal of Directors - Managerial Remuneration, Duties, Powers and Liabilities of



Directors - Company Secretary- Appointment - Qualifications - Duties, Rights and Liabilities of a Company Secretary - Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

**Company Meetings:** General Meetings - Statutory meeting - Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting - Conduct of Extraordinary General Meeting - Board Meeting - Frequency, Notice and Agenda of Board Meeting - Methods of voting - Proxies- Quorum- Motions - Types of Motions - Resolutions - Types of Resolutions - Minutes.

## **UNIT - V**

**Winding up of Companies:** modes of winding up- appointment, duties and remuneration of company liquidator - removal and replacement of company liquidator - appointment of official liquidator - effect of winding up order - procedures for liquidation.

**Practical Exercises:** The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

## **Text Books**

3. N.D. Kappor, N.D., Company Law - Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

## **Books for References**

1. M.M.Sulphey and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
2. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
3. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
4. Gower, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.
5. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
6. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
7. Hannigan, B. (2018). *Company Law*. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

**SEMESTER – IV**  
**CC-12: NON-CREDIT CO-OPERATIVES**

**OBJECTIVE:** *To familiarize the students on the functioning of Production, Trade and Services Co-operatives in India.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Come to know about the various of types production oriented co-operatives
2. Understand the dairy Co-operatives and get aware about AMUL business pattered and operational flood
3. Familiarize with consumer co-operatives and its functional structure
4. Acquaint with marketing co-operatives and its functional structure
5. Learn and prepare the new generation co-operatives

UNIT I	Production Co-operatives: Types of production Co-operatives - their significance –constitution and working of Co-operative Sugar Factories, Co-operative Spinning Mills, Tea Factories - their problems and suggestions.- Industrial Co-operatives: Types of Industrial Co-operatives - Weavers Co-operatives: constitution, functions, structure, progress, and problems.
UNIT II	Dairy Co-operatives: Importance, structure, Amul pattern, Operation flood, functions, problems and suggestions, latest trends.
UNIT III	Consumer Co-operatives: Importance, structure, constitution, working performance and latest trends - Housing Co-operatives: Importance - types - Structure - constitution, working progress - problems.
UNIT IV	Co-operative Marketing: Problems of agricultural marketing - importance, structure, and working progress - regulated markets - warehousing corporations.
UNIT V	Miscellaneous Co-operatives: Working of Rural Electrification - IFFCO - Labour Co-operatives - Fisheries Co-operatives - Co-operative Hospitals.

**Practical Exercise:** The learners are required to :

1. Prepare the aims and functions of production Co-operatives
2. Make them to propose and justify starting New Generations Co-operatives
3. Prepare the list of diversified activities for various non-credit Co-operatives towards survival and avenue aspects.

**Text Book**

1. Abdul Kuddus. K.A and A.K. Zakir Hussain, Non Credit Co-operatives ( With Case Studies and Success Stories), Limra Publications, Chennai.

**Reference Books**

1. Ravichandran K and S.Nakkiran, *Co-operation: Theory and Practice*, Abijit Publications, Delhi.
2. Hajela, T.N. *Co-operation: Principles, Problems and Practice*, Konark Publishers, New Delhi.
3. Mathur, B.S. *Co-operation in India*, Sahthya Bhavan Publishers, Agra, 2001.
4. Kulandaisamy.V. *Co-operative Dairying in India*, Rainbow Publication, Coimbatore.
5. Kamat, G.S. *Managing Co-operative Marketing*, Himalaya Publishing house, New Delhi.
6. Sing. L.P. *Co-operative Marketing in India and Abroad*, Himalaya Publishing house, New Delhi.

## SEMESTER – IV

### DSE-2 (A): HUMAN RESOURCES MANAGEMENT IN CO-OPERATIVES

**OBJECTIVE:** *To enable the students to understand the fundamentals of human resources management and its practices in co-operative sector.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Understand the need for HRM approach in co-operatives
2. Familiarize with human resource planning
3. Cognize the recruitment and selection process in general and in co-operativesectors
4. Imbibing and arrival of various methods on performance appraisal towards employees in different work nature.
5. Learn about the human resource accounting and quality circle for co-operatives

UNIT I      **Human Resource Management** - Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM - Difference between HRM and Personnel Management - Need for HRM in co-operatives.

UNIT II      **Human Resource Planning** - Objectives, Tools, and Techniques - Need for HR Planning - HR Planning in co-operatives - Job description, Job analysis, Job Specification and Job evaluation.

UNIT III      **Recruitment and selection** - Selection Techniques - Interview Technique - recruitment and selection in co-operatives - Training: Meaning and Definition - Training in co-operatives - Promotion: Definition - Promotion in co-operatives - Wage and salary policy - Motivation - Theories of Motivation: Maslow, Herzberg and Mc Gregor Theories-Motivation in co-operatives.

UNIT IV      **Performance Appraisal** - Definition and Objectives - Performance Appraisal in Co-operatives - Employer Employee relationship in Co-operatives: Need - Trends in Co-operatives - causes for strained relationship - suggestions - Labours" Participation: Factors - Labour participation in Co-operatives.

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

**Practical Exercise:** The learners are required to :

1. Prepare the thematic training and motivational programmes for different types of Co-operatives
2. Bring new ideas and prepare the changes in recruitment rules of Co-operatives
3. Prepare the common and specific scale to measure the performance of employees are working in Co-operatives

**Text Book**

1. Nakkiran. S. *A Treatise on Co-operative Management*, Rainbow Publication, Coimbatore.

**Reference Books**

1. Kulandaiswamy. V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore.
2. Kamat. G.S. *New Dimensions of Co-operative Management*, Himalaya Publishing House, New Delhi.
3. Decenzo and Robbins, *Human Resource Management*, Printice Hall of India.
4. Khanka, S.S. *Human Resource Management*, S.Chand & Co., New Delhi.
5. John H. Bernardian and Joyce E.A. Russell, *Human Resource Management – An Experimental Approach*, McGraw Hill, New York.

## SEMESTER – IV

### DSE-2 (B): CO-OPERATIVE ACCOUNTING

**OBJECTIVE:** *To enable the students to be thorough with various aspects of co-operative accounting.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Understand the concept and distinguish nature of co-operative accounting
2. Gain knowledge about the journal entry
3. Familiar with the practice of ledger work
4. Learn about the preparation of final accounts
5. Study about net profit distributions

#### UNIT I

**Fundamentals of Co-operative Account Keeping:** Evolution - distinctive features -Difference between Co-operative Account Keeping System and Double entry book keeping system and Single entry system.

#### UNIT II

**Book Keeping in Co-operatives:** Day Book - Meaning, Different types, Day book and Cash Book - Treatment of Suspense Account - Postings from Day book into Ledgers.

#### UNIT III

**Ledgers in Co-operatives:** General Ledger and Special Ledgers for different Co-operatives - Reconciliation of Special Ledger with General Ledger balance -Preparation of Statement of Receipt and Disbursement.

#### UNIT IV

**Final Account in Co-operatives:** Forms - 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.

**Practical Exercise:** The learners are required to :

1. Prepare the journal and ledger
2. Prepare the receipts & payments statement
3. List out and allot the net profit distribution based on Co-operative accounts

**Text Book:**

1. Krishnasamy O.R. *Co-operative Account Keeping*, Oxford IBH Co, Ltd., New Delhi,

**Reference Books**

1. Manikavasagam. P. *A Treatise on Co-operative Account Keeping*, Rainbow Publications, Coimbatore.
2. Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Co-operative Accounting and Auditing*, HimalayaPublishing House, New Delhi.
3. Jain.S.P and K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi.

## SEMESTER – IV

### SEC -2 : ARITHMETIC SKILLS

**Course Objectives:** To enable students to gain understanding of mathematical applications to business survey and activities.

**Learning Outcomes:** After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

#### UNIT I

**Ratio, Proportion and Percentage:** Ratio: Definition - Continued Ratio - inverse Ratio. Proportion - Continued Proportion - Direct Proportion - Inverse Proportion - Variation - Inverse Variation - Joint Variation - Percentage: Meaning and computation of percentage. Interest: Simple interest - compound interest (reducing balance and flat interest rate) - equated monthly installments (EMI) - Problems.

#### UNIT II

**Matrices and Determinates (up-to order 3 only):** Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates - Ad-joint of a matrix - Inverse of a matrix via ad-joint matrix – Homogeneous system - Solution of non- homogeneous system of linear equations (not more than three variables) - Conditions for existence and uniqueness of solution - Solution using inverse of the coefficient matrix – Problems.

#### UNIT III

**Functions:** (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval - Types of functions - one valued function - Explicit function - Algebraic functions - Polynomial functions - Absolute value function - Inverse function - Rational and irrational function - Monotone function - Even and odd function - Supply/demand function - Cost function - Total revenue function - Profit function - Production function - Utility function - Consumption function.

#### UNIT IV

**Arithmetical Logical Reasoning:** Analogy Blood Relation Directional Sense Number and Letter Series Coding – Decoding. Calendars. Clocks. Venn Diagrams. Seating Arrangement Syllogism. Mathematical Operations

#### UNIT V

**Competitive Review** – Quantitative Aptitude. Quantitative Ability (Basic Mathematics) Number Systems. LCM and HCF. Decimal Fractions. Simplification Square Roots and Cube Roots. Average. Problems on Ages. Surds & Indices. Percentages Problems on Numbers

(Problems: 80%, Theory: 20%)



**Practical Exercises:** The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;

**Text Books**

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

**Books for References:**

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.
4. Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.
5. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
6. Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.
7. Vohra, N. D. (2014). *Business Mathematics and Statistics*. New Delhi: Tata McGraw Hill Education India.
8. K. Madhavan. (2023). *Quantitative Aptitude for Competitive Examination*, First Edition, Puducherry: Nithya Madhavan

## **SEMESTER V**

### **C C – 13: INCOME TAX LAW AND PRACTICE – I**

**Course Objectives:** To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income.

**Learning Outcomes:** After completing the course, the student shall be able to:

1. Determine the residential status of individuals and to calculate the incidence of taxation
2. Compute income from salary by applying the provisions of income tax Act 1961
3. Compute income/loss from house property
4. Prepare Statement showing taxable income from business/profession
5. Assess capital gains and income from other sources.

#### **UNIT – I**

**Introduction:** Basic concepts - Exempted incomes - Fully exempted incomes - Partly exempted incomes - Agricultural income and Non- Agricultural income - Heads of incomes - Income which do not form a part of Total Income - Gross Total Income-Tax rate for individuals.

Residential status of individuals and HUFs - Incidence of tax - Problems on incidence of taxation

#### **UNIT – II**

**Income from salaries:** Different forms of salary - Treatment of Allowances - Perquisites - Deductions from salary income - Computation of income from salary.

#### **UNIT - III**

**Income from House property:** Basis of charge - Exempted house property incomes

– Computation of income from let out house property - Gross Annual Value- Deductions u/s 24 - Treatment of loss from house property - Income from self-occupied house property - Computation of total Income from house property.

#### **Unit IV**

**Income from Business / Profession:** Expressly admissible deductions - Expenses expressly disallowed- Deemed profits- Valuation of stock- Computation of Income from Business-Cash system and mercantile system of accounting - Computation of Income from Profession- simple problems.

#### **UNIT - V**

**Income from Capital gains** - Basis of charge - Meaning of capital assets - Types of capital gains- Transactions not regarded as transfer - Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains.

**Income from Other Sources** - Chargeability - Interest on Securities - Basis of charge- Grossing up - Deductions - Computation of Income from other sources.

**(Problems: 80%, Theory: 20%)**

**Practical Exercises:** The learners are required to:

1. File Income-tax return of individuals and HUF
2. Compute income under different heads, total income, and tax liability of an individual and HUF.

**Text Book:**

1. **INCOME TAX LAW & ACCOUNTS** - Dr. H.C. Mehrotra, Revised Edition (as per latest AY)  
Sahitya hawan Publications, Hospital Road, Agra - 282 003.

**Books for References:**

1. **INCOME TAX LAW & PRACTICE** - V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. **INCOME TAX LAW & PRACTICE** - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

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## SEMESTER –V

### C C-14: CO-OPERATIVE LAW

**OBJECTIVE:** *To enable the students to understand the co-operative law governing co-operatives in Puducherry and Andaman & Nichobar.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. To know the Origin and development of Co-operative legislation
2. To understand about the legislation of the Pondicherry State Co-operative Societies Act
3. To understand the regulatory provisions relating to Co-operatives.
4. To knowledge on legal provision for employees of co-operatives
5. To find out the provisions contained to respective state Act.

UNIT I	History of Co-operative Legislations in India: Need for Law for co-operatives - Co-operative Credit Societies Act of 1904 - Co-operative Societies Act of 1912 - Model Co-operative Societies Bill of 1991 - Andhra Pradesh Mutually Aided Co-operative Societies Act of 1995 - Multi State Co-operative Societies Act of 2002.
UNIT II	Provisions contained in the respective State Co-operative Societies Act & Rules: Detailed study of provisions relating to registration, amendment of byelaws, and management of co-operatives.
UNIT III	Provisions contained in the respective State Co-operative Societies Act & Rules: Detailed study of provisions relating to management of funds and properties, and net profit distribution in co-operatives.
UNIT IV	Provisions contained in the respective State Co-operative Societies Act & Rules: Detailed study of provisions relating to Audit, Inquiry, Inspection, Supervision, and Surcharge - Supersession of the Board - Settlement of Disputes - Winding up and cancellation of Co-operatives.
UNIT V	Provisions contained in the respective State Co-operative Societies Act & Rules: Detailed study of provisions relating to Employees of Co-operatives: Common Cadre, Recruitment Bureau - Selection, Placement- Rewarding - Offences and Penalties to Employees - Provisions relating to Appeal, Review and Revision - Co-operative Tribunal.

**Practical Exercise:** The learners are required to :

1. Prepare the legal frame work for co-operatives in Central and State

2. Make them to prepare the difference sections and provisions for audit, enquiry, inspections etc.,
3. Prepare the Model Bye-law of any Co-operatives in their respective state or on Central level

### **Text Book**

1. Government of Puducherry, *The Pondicherry Co-operative Societies Act*, and Rules.

### **Reference Books**

1. Government of Puducherry, *The Pondicherry Co-operative Societies Rules*.
2. Government of Andaman & Nicobar, *The Andaman & Nicobar Co-operative Societies Act*.
3. Government of Andaman & Nicobar, *The Andaman & Nicobar Co-operative Societies Rules*.
4. Government of India, *The Multi State Co-operative Societies Act*.
5. Government of India, *The Multi State Co-operative Societies Rules*.

## **SEMESTER -V**

### **C C-15: CO-OPERATIVE DEVELOPMENT IN INDIA AND ABROAD**

**OBJECTIVE:** *To portray the development of co-operatives during pre and post-independence in India and to know the development of co-operative movement in Abroad*

**Learning Outcome:** *After completion of the course, learners will be able to:*

- 1. Understand the origin and development of co-operatives in India*
- 2. Gain Knowledge co-operative development under plan periods and know about the success stories of co-operative with their strategic approach*
- 3. Attain the knowledge about the recent developments in co-operative sector*
- 4. Learn about the practices of co-operatives in Germany, Italy and Japan*
- 5. Identify practices of co-operatives in England, Denmark and America*

#### **UNIT I Co-operative Development in India:**

Pre-independence Era: Evolution, Nicholson Report, Features of Co-operative Societies Act 1904 and 1912 - MacLagan Committee (1914) - Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1945).

#### **UNIT II Development under plan periods and success stories of Indian Co-operatives**

Major findings and recommendations of AIRCSC 1954, AIRCRC 1969, Mehta Committee, CRAFICARD 1979, Agricultural Credit Review Committee 1989 - Integrated Co-operative Development Project (ICDP) - Development Action Plan (DAP)- success stories : AMUL-ULCCS-IFFCO-KRIBHCO

#### **UNIT III Recent Developments in the Co-operative Sector:**

Recent Committees and Commissions: Kapoor Committee, K. Madhava Rao Committee on Urban Banks, Vaidhyanathan committee Recommendations (Task Force STCCS). Report of the High Powered Committee on Co-operatives 2009, Constitution (Amendment) Act 2011.

#### **UNIT IV Co-operatives in Germany, Italy and Japan:**

Co-operative Development in Germany: History of Credit Co-operatives in Germany - Raiffeisen Societies - Schulze Banks - Functions - Features Comparison. Co-operative Development in Italy: Evolution of Co-operative Movement - Wallenberg Societies - Luzzatti Banks - Features - Functions - Comparison- Industrial Co-operatives in Japan.

## **UNIT V Co-operative Development in England, Denmark and America:**

Origin and development of Consumer Co-operatives in England - Retail Stores - Co-operative Wholesale Stores (CWS & SCWS)- Functions - Features.

Co-operative Development in Denmark: Evolution of Co-operative Movement -Origin and Development of Dairy Co-operatives, Constitution and Working - Features-- Marketing Co-operatives in America, Sustainable Development and Co-operative Monitor.

**Practical Exercise:** The learners are required to:

1. Prepare the case study / success story writing of any Co-operatives
2. Prepare the core aspects and its powers of Constitutional (Amendment) Act 2011
3. Make them to discuss the best practice and formula of different Co-operatives on globallevel

**Text Book:**

1. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers,Agra
2. Hajela T.N, *Cooperation, Principles, problems and practice*, Ane book, Pvt. Ltd, New Delhi.

**Reference books:**

1. Abdul Kuddus. K.A and A.K. Zakir Hussain. *Co-operative Credit and Banking*, LimraPublications, Chennai.
2. Bedi R.D. *Theory, History and Practices of Co-operation*, R.Lall Book Depot, Meerut.
3. Memoria.C.B., *Co-operation in India and Abroad*, Kitab Mabal, Allahabad
4. Paul Lambert, *The Social Philosophy of Co-operation*
5. NCUI (2012), *Co-operatives Surge Ahead* , New Delhi-110016

## **SEMESTER -V**

### **C C-16: STRATEGIC MANAGEMENT FOR CO-OPERATIVES**

**OBJECTIVE:** To make students to learn core concepts of strategic management and its approach towards to betterment of the business concern including the co-operatives enterprises.

**Learning Outcome:** After completion of the course, learners will be able to:

1. To study the basic concepts of strategic management
2. To impart the formulation of strategies for business concern and co-operatives
3. To study the strategic analysis and decisions required
4. To gain knowledge and understanding about the strategic implementation
5. To understand about the issues in strategic issues in co-operatives and general business concern

#### **UNIT – I**

**Introduction and meaning of Strategy and Strategic Management** - - Evolution of Strategic Management - Conceptual Frame Work - Strategic Management Process- Relevance and importance of Strategic Management .

#### **UNIT – II**

Vision, mission, objective and goals formulation - Importance - External Environment Analysis - Internal Environment Analysis - Organizational Analysis - Techniques of Environmental Analysis- SWOT Analysis - As applicable to Co-operatives

#### **UNIT- III**

Strategic Decisions - Approaches to Strategy Formulation - Strategic Alternatives - External Growth Strategies - Generic Business Strategies - Corporate Strategies - Choice of Strategy.

#### **UNIT – IV**

Strategy Implementation - Issues in Strategy Implementation - Structural Implementation - Behavioural Implementation - Functional Implementation - Strategic Evaluation and Control.

#### **UNIT – V**

Strategic issues in Co-operatives and Global business and e-commerce - Managing technology and innovation - specified types of organization - organizational adoption and change- Strategies for Co-operative Management



**Practical Exercise:** The learners are required to:

1. Preparation and apply different strategies in the various sector including Co-operatives
2. Examine the strategic analysis in different sectors including Co-operatives
3. Make them to prepare SWOT for difference business concern including co-operatives

**Text Book:**

1. L.M. Prasad, Strategic Management, Sultan Chand & Sons, New Delhi, 2012
2. Kulandaisamy V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore.

**Reference books:**

1. Fred.R.David, Strategic Management Concepts & Cases, Pearson Education.
2. Thomas.L.Wheelan, J.David, Strategic Management & Business Policy -Hunger, Pearson Education.
3. Azhar Kazmi , Business Policy, Tata McGraw Hill.
4. P.K. Ghose, Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 2011
5. P.C.Jain, Strategic Management, Ramesh Book Depot.
6. Krishnaswami O.R. & Kulandaisamy, V. *Cooperation: Concept and Theory*, Arudra Publications, Coimbatore.

## SEMESTER V

### DSE-3 (A): SUSTAINABLE DEVELOPMENT AND CO-OPERATIVES

**Objective:** The course aims to provide the learners to understanding of the key challenges and pathways to sustainable development through Co-operatives i.e., also socially inclusive and environmentally sustainable.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. To enable them to aware about UNDP's 17 Goals of Sustainable Developments (SDGs)
2. Explain key initiatives required to enhance the contribution of Co-operative organisation towards SDGs
2. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

#### Unit I: INTRODUCTION

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach.

#### Unit II: Sustainable Development Goals (SDGs)-I

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance - Role of Co-operatives and contributions in achieving the SDGs from 1-6

#### Unit III: Sustainable Development Goals (SDGs)-II

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance - Role of Co-operatives and contributions in achieving the SDGs from 7-17.

#### **Unit IV: Responsible Production and Mindful Consumption**

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

#### **Unit V: Responsible Investment**

Responsible Investment: concept, rationale, implications, challenges, and opportunities.

Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

#### **Practical Exercises:**

The learners are required to:

1. Identify an organisation including Co-operatives and suggest key initiatives required to achieving the Global Goals
2. Visit the website of ICA, UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify the Co-operatives and other organisations which are integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

#### **Suggested Readings:**

1. Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
2. ILO and ICA ( 2018), Co-operatives and the Sustainable Development Goals ,  
Acontributions to the post Development Debate
3. Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.
4. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
5. Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

### **URL References for downloading and readings**

1. <https://www.undp.org/sustainable-development-goals>
2. <https://sustainabledevelopment.un.org/index.php?page=view&type=400&nr=1247&menu=1515>
3. <https://ccr.ica.coop/sites/ccr.ica.coop/files/attachments/1.1%20Jurgen%20Schwettmann.pdf>
4. [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/documents/publication/wcms\\_240640.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_240640.pdf)

## **SEMESTER-V**

### **DSE-3 (B): AGRI-BUSINESS MANAGEMENT**

**Objective:** To enable students to know about agri-business management and its practices and motivate them to go for agri-business entrepreneur.

**Learning Outcome:** After completion of the course, learners will be able to:

1. Gain knowledge about agri-business management
2. Familiarize the nature of land pattern and productivity nature in agricultural Marketing.
3. Cognize with infrastructure and extension services towards agri-business management
4. To understand with various agencies and organizations are supports to agri-business management
5. Make them to learn about nature and scope of agricultural inputs marketing

#### **UNIT-I**

Agri-business: Meaning, definition, history scope and nature of agri-business. Distinction between agriculture and agribusiness, Concept of agri-business management. Changing dimension of agricultural business - Share of agricultural sector to rural economy of India- Role of Co-operatives in promotion of agribusiness - Constraints in Agribusiness.

#### **UNIT-II**

Agri-business Management- distinctive features, nature and components. Status in developed and developing nations - Classification of enterprises - Forms of business organizations - producer company Agro based industries- importance and classification.

Farm Size, Land Utilization and Cropping Pattern, Agricultural Productivity - Causes of Low Productivity in Agricultural, measures taken to improve the productivity.

#### **UNIT-III**

Infrastructure and extenuation services for Agriculture: Meaning of infrastructure - Infrastructure necessary for Agribusiness: Market infrastructure, Institutional infrastructure. Agricultural Extension Services: Meaning of Agricultural Extension, Basic Principles of Extension, Agricultural Extension Services, Agricultural Extension Methods.

#### **UNIT-IV**

Agri-business ecosystem: Export Promotion Councils, APEDA, MPEDA, MOFPI, Small Farmers" Agri-business Consortium (SFAC), Food Safety and Standards Authority of India, Public Policy relating to import and export of agricultural commodities

## **UNIT-V**

Marketing of Agribusiness Inputs: Input marketing- An overview, Nature and scope of demand, Promotional media, Nature of competition, Framework for Understanding the Market for Inputs.

### **Practical Exercises:**

1. Preparations of projects and Feasibility reports for agribusiness entrepreneur.
2. Prepare the Case study
3. Prepare the proposal for obtaining financial supports from respective agencies

### **Text Book**

1. Long, Oliver & Coale. 1979. *Introduction to Agribusiness Management*, New York: Mc Graw-Hill Book Company.

### **Reference Books:**

1. S.S.Johl, T.R.Kapoor Fundamentals of farm business management
2. James G.Beierlein & Michael W.Woolverton. 1991. *Agribusiness Marketing: The Management Perspective*, New Jersey: Prentice Hall.
3. Robert E.Branson & Douglass G.Norvell. 1983. *Introduction to Agricultural Marketing*, New York: Mc Graw-Hill Book Company.
4. Tyagi. B.P., "Agricultural Economics and Rural Development" , Jai Prakashan Nath & Co Garh-Nauchandi, Chauraha Garh Road, Meerut-250002.
5. Mamoria C.B. & Tripathi.B.B., "Agricultural Problems of India", Century Printers, S.N. Marg Allahabad,
6. John Matthai, Agricultural Co-Operation in India, Reliance Publishing House, New Delhi

## **SEMESTER – V**

### **SEC -03 - COMPUTER SKILLS FOR BUSINESS**

**Course Objectives:** To provide an exposure to the use of office automation software and accounting package software in making business decisions.

**Learning Outcomes:** After completing the course, the learners shall be able to:

1. Acquire the theoretical knowledge in MS-Office
2. Create documents in MS-Word
3. Construct worksheet on MS-Excel
4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.

#### **UNIT I**

**Introduction to Computer Concepts** - Elements of computer - Characteristics of a Computer - Classification of Computers - Basic Computer Architecture - Input- output Devices - Software Concepts: Types of software - Software: its nature and qualities - Windows Operating System Functions.

#### **UNIT II**

**Microsoft Word:** Creating a New Document - Edit and Formatting a document - Change the page layout, Background and Borders - Headers & Footers - Creating Tables - Editing tables - insert Word Art, Clip Arts and Pictures - Business Correspondence: Letters, Tables, Mail Merge, Labels.

#### **UNIT III**

**Microsoft Excel:** Building a Spread Sheet - Using Auto fill - Adding and Removing Rows and Columns – Creating and Copying Formulae - Changing Column widths & Row Height - Using Auto format - Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

#### **UNIT IV**

**Microsoft Power Point:** Creating and Saving a presentation using Auto- Content wizard - Design template - Blank Presentation - Opening an Existing Presentation - Setting Slide transitions - Slide Animations - Power Point Presentation views - Printing Slides, Notes and Handouts.

**Microsoft Access:** Creating a new database - Creating a new table - Creating a Primary Key - Adding, editing and deleting fields and records - Query: Query in Design View and by using Wizard - Forms: Creating an Auto form, by using wizard and Entering data by using forms - Reports: Design view and by using wizard.

## UNIT V

Applications of Accounting Software: introduction - Features Tally (Ver. 9. ERP): 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

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjay Saxena, 2009, MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Nellai Kannan, C 2002: MS-Office, Nels Publiction, Thirunelveli, Tamil Nadu.

### Books for References:

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S Chand & Co, New Delhi.



## **LIST OF PRACTICAL**

### **Window OS**

Practice in settings and search options

### **MS – Word**

Formatting - text documents

Table manipulation

Sorting - Table of Content

Developing a letter and a resume

Practice of mail-merge option

### **MS –Excel**

Formatting - Features

Functions

Chart - Features

### **MS – Access**

Creation of Tables

Manipulating Queries

### **MS – Power Point**

Organisational Structure using Slides

Graphical representation

### **Tally Programmes**

Voucher and Invoice

Stock summary

Final Accounts

## SEMESTER- VI

### C C – 17: INCOME TAX LAW AND PRACTICE – II

**Course Objectives:** To enable the students to learn the provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income ascertainment of tax to be paid by individuals, firms and companies.

**Learning Outcomes:** After completing the course, the learners shall be able to:

1. Apply the concept and procedure of set off and carry forward of losses
2. Analyse and compute deductions from gross total income
3. Explain the meaning of assessment and its procedure to compute tax liability
4. Compare PFAF with PFAOP and its procedure to compute tax liability
5. Classify the companies and its procedure to compute tax liability.

#### UNIT I

**Set off and carry forward of Losses:** Set off- Intra-head adjustment - Inter-head adjustment - Carry forward of losses - Unabsorbed depreciation.

#### UNIT II

**Deductions from Gross Total Income:** Computation of Gross Total Income - Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.

#### UNIT III

**Assessment:** Meaning - Procedure - PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals - Computation of tax liability (Simple Problems).

#### UNIT IV

**Assessment of Partnership firms:** - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF - Limits on payment of remuneration to partners of PFAF - Business Income and Total income of PFAF - Deductions allowed -Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP- Tax rate applicable to PFAOP -Individual Income of Partners of PFAOP- - Simple Problems.

#### UNIT V

**Assessment of Companies-** Meaning and types of Companies - Residential status of company - Gross Total Income of Companies - Deductions - Tax liability of companies (Simple Problems).

(Problems - 80% & Theory 20%)

**Practical Exercises:** The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. Apply for TAN for a firm and file its TDS return
3. Visit the website of Income Tax Department, Government of India and fill the various online ITR Forms with hypothetical data.

**Text Book**

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Revised Edition (as per latest assessment year), Sahityahawan Publications, Hospital Road, Agra.

**Books for References:**

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latest assessment year), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law &Practice, Revised edition (as per latest assessment year) Margham Publications, T.nagar, Chennai.

## SEMESTER-VI

### C C-18: MARKETING MANAGEMENT IN CO-OPERATIVES

**OBJECTIVE:** *To empower the students to understand the marketing management as applicable to co-operative enterprises.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Understand the concept of marketing management and its application to co-operatives
2. Acquire the knowledge on marketing segmentation and plan strategies for co-operatives
3. Gain knowledge of pricing and market research and practices as applicable to general and co-operatives
4. Cognize with distribution and its strategies
5. Formulate the marketing strategies for co-operatives

**UNIT-1      Marketing** - meaning- traditional and modern concepts- marketing mix- elements of marketing mix- marketing of co-operatives- features and basic concepts of marketing for co-operatives.

**UNIT-II      Marketing Segmentation:** Importance, bases, selection of segments by Co-operatives, product policy and planning- what is a product- product mix and product line decision - new product decision - packaging and brand decision in Co-operatives- product life cycle- distinct stages in PLC-PLC concept and tool in marketing strategy in Co-operatives.

**UNIT-III Pricing-** meaning -objectives- setting the price- objectives- pricing methods inCo-operatives- marketing information system in Co-operatives- marketing research-meaning- purpose and scope- steps- needs and practices in Co-operatives.

**UNIT-IV Distribution and its strategy-** introduction- channels of introduction - planning and designing the distribution channel- steps involved in developing the channel design-selecting an appropriate channel in Co-operatives- promotion- introduction- decision in promotional mix- advertising decision- sales promotion strategy- e-marketing - publicity and sales in Co-operatives.

**UNIT-V      Marketing strategy for Co-operatives-** formulating marketing strategy for Co-operatives in different sectors like agriculture product marketing, handloom products, handicrafts and

Co-operative (service marketing) etc. - practices in agriculture produce and inputs marketing- procurement- grading- processing- warehousing-transportation-distribution-export marketing-concepts and procedures- opportunities for Co-operatives.

**Practical Exercise:** The learners are required to:

1. Prepare the marketing strategies for Co-operative's products / goods
2. Prepare the practical drawbacks in marketing management in Co-operatives and solutions for the same

**Text Book:**

1. Nakkiran.S.A, Treatise on Co-operative Management, Rainbow publication, Coimbatore.

**Reference books:**

1. Kulandaisamy.V, Text Book of Co-operative Management, Arudra Academy, Coimbatore
2. Kamat.G.S, New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi.
3. Philip Kotler and Kevin Lane Keller, Marketing Management, Prentice Hall of India/ Pearson Education, New Delhi.
4. Ramasawami V.J and S. Namakumari, Marketing Management, Macmillan Business Books, Delhi.
5. Jayachandaran S, Marketing Management, Text and Cases, Excel Publications.

## SEMESTER VI

### C C-19: BUSINESS DEVELOPMENT PLAN FOR CO-OPERATIVES

**OBJECTIVES:** *To enable the students to learn the Business Development Plan for Co-operatives towards the overall development of the Co-operative enterprises.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Know the concept of Business Development plan for Co-operatives
2. Apply to acquire skill to prepare Credit plan in Co-operatives
3. Understand the knowledge to prepare the (DAP)
4. Prepare the Income and Expenditure Plan of Co-operatives
5. Know about the NPAs in Co-operatives and its impact and suggestions to overcome

#### **UNIT I Business Development Plan:**

Concept, Importance, objectives, benefits -steps in preparation of Business Development Plan- Preparation of Sub Plans- Preparation of Business Activity Plan. Agricultural Review Committee: Recommendations of Kusro committee - Challenges of Co-operatives in India.

#### **UNIT II Preparation of Credit Plan:**

Meaning, Need, Factors affecting Credit Plan, Sources of Funds: Short Term, Long Term Funds, Preparation of Whole Plan- Input Sales Plan: Factors, Calculation of Input Sales Plan ,Consumer Goods Sales Plan, Agricultural Goods Sales Plan, and Other Sales Plan.

#### **UNIT III Development Action Plan (DAP):**

Meaning, Strategies, Suggestions for Reduction of Cost, Computation for Break Even Level of Business, Implementation of Development Action Plan in Credit, Inputs, Distribution System, Consumer Goods , Storage of Goods, SHG- Kissan Credit Card- An Innovation in Rural Credit: Objectives, Features, Progress- - Diversified Business activity.

#### **UNIT IV Preparation of Income and Expenditure Plan:**

Objectives, Benefits, Types -Inspection: Meaning, Objectives, Types, Liabilities, Tools and Techniques- Evaluation: Meaning, Methods, Valuation of Assets and Liabilities in Credit Co-operatives.

#### **UNIT V Non Performing Assets:**

Concepts of NPA, Standard, Sub Standard, Doubtful and Loss Assets- NPA in Co-operative Bank - Recovery Management - Causes of Over dues -Action against defaulters - Defects in coercive methods- suggestions for better recovery- Recovery Ethics.

**Practical Exercise:** The learners are required to:

1. Prepare the BDP for different types of Co-operative business concern
2. Suggest and arrive with a suitable plan/ ideas on diversified business activities for dull / futuristic Co-operatives
3. Prepare the solutions for reducing the NPAs in Credit Co-operatives

**Text Books**

1. K.A. Adbdul Kuddus and A.K.Zahir Hussain , *Co-operative Credit and Banking*, Limra Publications, Chennai

**REFERENCES:**

1. *Business Development Policy* - Tamilnadu Co-operative Union, Chennai
2. Hajela T.N., *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi, 1999.
3. Mathur. B.S. *Cooperation in India*, Sahithya Bhavan Publishers,
4. GOI (2004) *Report on the Task Force on Revival of Co-operative Credit Institutions (ST Structure)*.
5. Laud G.M (1956), *Co-operative Banking in India*, The Cooperators Book Depot, Bombay.
6. Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.

## SEMESTER-VI

### C C-20: CO-OPERATIVE PRACTICAL TRAINING & PROJECT REPORT

**OBJECTIVE:** To make them learn and get practical cum field exposure with core sector of Co-operative enterprises by observing, writing and dialogue mode.

**Learning Outcome:** After completion of the course, learners will be able to:

1. Expose the students to the various functions of an organization especially those involved in Co-operatives.
2. Help the Students to sharpen their written communication skills
3. Provide a better *understanding of the Students for application of concepts that have been learned through the course.*
4. To get employment opportunities in the field of Co-operative sector
5. Gain knowledge on how to prepare a project report and submit
6. Gain knowledge on preparing of questionnaire, schedule for data collection
7. Facilitate them to go for research

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

#### **Phase I - Practical Training**

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

**Mode of Practical Training:** The training will be observational study visits to various categories of Co-operatives 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 of Co-operative Management. The department will facilitate the students in identifying the Co-operative institutional and getting permission to make visit. For the purpose of the practical training, the students will be taken / allotted (with proper instruction) individually or divided into batches or as whole class as decided by the department of Co-operative Management.

**Assessment of the Training and Record:** Training and Record will be assessed by a committee consisting of the Head of the Department of Co-operative Management [Internal examiner], one faculty [staff - in charge] of the training programme and the external examiner.

#### **Phase II - Project Report**

**Objective of the Project Report:** To enable identification of research problems in Co-operative 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 Co-operative 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 as per the format instructed / given by the Department of Co-operative Management.

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

#### Common instruction to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Co-operatives.
- Students must adopt and practices of the procedures of the respective Co-operative Organisation during the training and project work.
- The Students should try to learn the various operations of the Co-operatives organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed / written on A4 paper or printed format given by the Department of Co-operative Management and the same has to be submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the concern department faculty can be allotted / incharge to them for any help and guidance required to complete the institutional training reports.

The Department of Co-operative Management has empowered to make arrangements and to carry out the work for Phase-I & II based on the permission accorded by the Government Department of Co-operation / Registrar of Co-operative Societies (RCS). In which, alternative mechanism or similar nature of practical exposure can be done if any crisis made. The practical training and Project report would be a minimum of 14 days ( Two weeks) and practical training period can be increased on need base and situation at maximum of 30 days.

The Assessment of phase-I & II together will be made on the following basis.

Evaluation Elements	Internal	External	Total
Report	20	30	100
Viva - Voce	20	30	
<b>Total</b>	<b>40</b>	<b>60</b>	

A. Report: The Report will contain all the information, the student has gathered during the observational study visit. The Report will be assessed on the basis of the following criteria.

1. Whether Practical working is recorded well in written document.

2. Whether the written report is followed in a systematic data collection schedule format of co-operative sector like name of organization, registration, commencement, objectives of the organization, activities, membership details, etc.,
2. Whether the observations 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 / learning outcomes explored.
5. Whether conclusion and recommendations are appropriate and practical knowledge gained

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 Co-operatives
- 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.

## SEMESTER –VI

### DSE-4 (A): MANAGEMENT CO-OPERATIVE ENTERPRISES

**OBJECTIVE:** To enable them to understand the functional concept of the various rural enterprises, agro-processing industries and rural Co-operatives in India.

**Learning Outcome:** After completion of the course, learners will be able to:

1. Gain knowledge about Concept and functions of Rural Enterprises.
2. Classify the different forms of agro-processing industry.
3. Describe the constitution and functions of Non-agricultural Co-operative sectors.
4. Understood the infrastructural development of Rural and small scale industries.
5. Identify the major role and functions of the non-agricultural credit Co-operatives.

**Unit-I : Rural Enterprises-** Concepts - Importance - Characteristics- Types of Rural Enterprises-Role of Co-operatives, Public and Private Sectors in Promoting Rural Enterprise.

**Unit-II : Agro-based and Agro-Promoting units-**Concepts- Importance-Different forms of Agro-Processing- Features of Agro-Processing Unit- Problems and Prospects of agro processing units: Productivity Management: Definition- Importance- Factors Affecting Productivity.

**Unit-III: Leading Co-operatives in India:** AMUL, KRIBHCO, IFFCO, Sugar Federation, Multi State Urban Co-operative Banks, NAFED, NCCF, VITTAL, COSMOS.

**Unit- IV: Infrastructure for Rural Enterprises:** Sources of Finance-Marketing Channels-Rural Industrialization Pattern-Small Scale, Cottage and Tiny Rural Industries-Micro Enterprises-Industrial Sickness.

**Unit-V: Promoting Rural and Co-operative Enterprises:** Role of KVIC-Small Scale Industries Corporation-NCUI-NCDC-, Industrial Estate: Concepts - Industrial Co-operatives- Problems and Suggestion.

**Practical Exercise:** The learners are required to:

1. Prepare the plan for starting innovative and need based business in rural areas
2. Mapping the rural resources where they belongs
3. Prepare and present the success stories of leading Co-operatives

**Text Book:**

1. B. Mohanty(1996), Agriculture & Rural Development, Common Wealth Publication.

**Reference Books:**

1. V.S.Meharaj(1993), Employment through Rural Development-Towards Sustainability.
2. A.C.Mittal (1991) Rural Development Dept, Margham Publication,
3. Dr.K.G.Gopal(1987), Rural Development Banks, Sultan Chand & Sons Educational Publications.
4. V.Kulandaiswamy(2002), Textbook of Co-operative Management.

**SEMESTER VI**  
**DSE-4 (B): ADVERTISING AND SALES MANAGEMENT**

**UNIT-I**

**Communication** – Theories of communication - Advertising - Definition, Meaning and significance - Merits and demerits of advertising - Five M's of advertising - Advertising objectives - role of agencies.

**UNIT-II**

**Advertising budget** – Methods of budgeting - advertising design - types of advertising Appeals - Copy writing - Advertising media - Comparison between media - their significance.

**UNIT-III**

**Sales promotion methods** - Consumer behaviour - Marketing Research - Salesmanship - Traits and Characteristics of Salespersons - Sales forecasting.

**UNIT-IV**

**Organizing Sales force:** Recruitment and selection - Motivation and rewarding of salesman - Induction and training of sales people - Salesmen Productivity.

**UNIT-V**

**Territory Management** – Evaluation and control: Performance Appraisal - Sales budget - Sales Quotas – Sales analysis: sales related, cost related, activity related - Determinants of sales persons performance.

**Practical Exercise:** The learners are required to:

1. Prepare the advertising design and budget
2. Prepare the methodology for conducting marketing research

**Text Books**

Vv Ratna SI Gupta, Advertising & Sales Promotion Management, Sultan Chand And Sons,  
New Delhi

**REFERENCE BOOKS**

1. U.C. Mathur, Advertising Management, New Age International Publications, Delhi
2. Chunawalla, "Advertising theory and Practice", Himalaya, New Delhi
3. Acharya and Others, "Field sales management", Himalaya, New Delhi
4. Chunawalla, "Sales Management", Himalaya, New Delhi

## SEMESTER VI

### SEC-4: RURAL INDUSTRIALIZATION AND ENTREPRENEURSHIP DEVELOPMENT

**Objectives:** *To expose students to the concepts of Entrepreneurship and to enable them to become as Co-operative entrepreneur and to start a small business enterprise.*

**Learning Outcome:** *After completion of the course, learners will be able to:*

1. Cognize with distinct entrepreneurial traits
2. Identify the framework for business development on general and Co-operatives.
3. Know about the availability of intuitional financial arrangements for entrepreneurs
4. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas.
5. Acquiring the knowledge towards the sources and avenues availabilities to start-up

#### UNIT – I

**Rural Industrialization:** Concept, Need, Importance and problems of - Agro-based Industries - Small-scale and Cottage Industries.

**Micro & Small Enterprises:** Meaning - Definition - Micro & Macro units - Characteristics, Objectives and essentials of Small Scale Enterprises - Steps in stepping up of small enterprises in rural areas - Role of micro enterprises in economic development - Problems of Micro and small Enterprises in rural areas.

#### UNIT – II

**Entrepreneurship:** Meaning - Evaluation of the concept of the entrepreneur - Characteristics of successful entrepreneur - Functions - Needs for an entrepreneur - Types of an Entrepreneur - Intrapreneur - Growth of Entrepreneurship in India - Role of Entrepreneurship in Economic Development. Women Entrepreneurship: Concept of Women Entrepreneur - Functions of Women Entrepreneur - Growth of Women Entrepreneurship in India - Problems of Women Entrepreneur - Developing Women Entrepreneur - Limitations of Women Entrepreneur - Institutional support and Assistance to Women Entrepreneur- Successful Women cooperators.

#### UNIT – III

**Entrepreneurial Development Programmes:** Meaning of Entrepreneurial competency - Major Entrepreneurial competencies - Meaning of EDP - Need for EDP - Objectives of EDP - EDP in India - Phases of EDP - Problems of EDP. Framework for Co-operative Entrepreneurship - Concept - Co-operatives as alternative economic model.

## **UNIT – IV**

**Institutional Finance & Support to Entrepreneur:** Need for Institutional finance - Commercial banks - IDBI- IFCI - ICICI - IRBI - SFC - SIDCS - SIDBI - EXIM bank - Need for institutional support - NSIC - SIDO- SSIB - SSID - SISI - DIC - TCO

## **UNIT – V**

**Avenues and sources of business ideas for general and Co-operative sector oriented:** Viability and feasibility study - writing business plan - project proposal - designing of business process, location, and layout- Promote the Co-operative model as start-up.

**Practical Exercise:** The learners are required to:

1. Chart out and present the suitable business plan for starting rural enterprises
2. Prepare the feasibility study
3. Exploration of start-up/ success stories of entrepreneurs with their strategies with general and sector oriented

### **Text Book:**

1. Ravichandran.K and Nakkiran.S, Co-operative Entrepreneurship in Action, Studera Press, NewDelhi
2. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.

### **Reference Books:**

1. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

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