

Courses of Study and Scheme of Examinations

B.Com Cooperation

[Academic Year 2018 – 19 onwards under the
Choice Based Credit System]

Approved by the 54th Academic Council
(13th June 2018)

**Department of Cooperation
The Gandhigram Rural Institute –
Deemed to be University
Gandhigram – 624 302**

Department of Cooperation
B.Com Cooperation
Courses of Study and Scheme of Examinations
(With effect from 2018-2019 onwards)

Category of Courses	Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
First Semester							
Language I (any one course)	18TAMU0101	Tamil - மொழித்திறன்	3	3	40	60	100
	18HIDU0101	Hindi Language					
	18MALU0101	Malayalam Language					
	18FREU0101	French I					
Language-II	18ENGU01G1	General English I	3	3	40	60	100
Basic Language (any one course)	18CHIU0001	Core Hindi ó I	2	2	20	30	50
	18CTAU0001	Core Tamil ó I					
	18CMIU0001	Core Malayalam óI					
Foundation Courses	18GTPU0001	Gandhi's Life, Thought and Work	2	2	20	30	50
	18EXNU0001	Extension Education	2	2	20	30	50
Allied Course	18ECOU01B1	Principles of Economics	3	3	40	60	100
Core Courses	18COPU0101	Business Organization	3	3	40	60	100
	18COPU0102	Principles of Accountancy	3	3	40	60	100
Compulsory Non Credit Course	18COPU01F1	Extension / Field Visit	-	4	50	-	50
Sub total			21	25	310	390	700
Second Semester							
Language-I (any one course)	18TAMU0202	Tamil - தற்கால இலக்கியத்திறன்	3	3	40	60	100
	18HIDU0202	Hindi Language					
	18MALU0202	Malayalam Language					
	18FREU0202	French II					
Language - II	18ENG02G2	General English II	3	3	40	60	100
Basic Language (any one course)	18CHIU0002	Core Hindi ó II	2	2	20	30	50
	18CTAU0002	Core Tamil ó II					
	18CMLU0002	Core Malayalam ó II					
Foundation Course (any one course)	18NSSU0001	National Service Scheme	1	1	50	-	50
	18FATU0001	Fine Arts					
	18SPOU0001	Sports and Games					
Foundation Courses	18YOGU0001	Yoga Education	1	1	50	-	50
	18EVSU0001	Environmental Studies	4	4	40	60	100
Communication and Soft Skill	18ENGU00C1	Communication and Soft Skills	2	2	20	30	50
Allied Course	18ECOU02B2	Indian Economy	3	3	40	60	100
Core Course	18COPU0203	Theory of Cooperation	3	3	40	60	100
	18COPU0204	Principles of Management /MOOC course	3	3	40	60	100
Compulsory Non Credit Course	18COPU02F2	Extension / Field Visit	-	4	50	-	50
Sub total			25	29	430	420	850
Third Semester							
Village Placement Programme	18EXTU03V1	Village Placement Programme	2	-	50	-	50
Non-Major Elective		<i>Non Major Elective - choose a course offered by other Departments/ MOOC Course</i>	3	3	40	60	100
Allied Course	18MATU03B1	Mathematics óI	3	3	40	60	100
Communication and Soft Skill	18ENGU0301	Business Communication	3	3	40	60	100
Core Courses	18COPU0305	Cooperative Financial Institutions	3	3	40	60	100
	18COPU0306	Financial Accounting/ MOOC Course	3	3	40	60	100
	18COPU0307	Production, Trade and	3	3	40	60	100

		Services Cooperatives					
	18COPU0308	Cooperation in Foreign Countries	3	3	40	60	100
		Sub total	23	21	330	420	750
	Fourth Semester						
Foundation Course	18SHSU0001	Shanthi Sena	1	1	20	30	50
Allied Course	18MATU04B2	Mathematics ó II	3	3	40	60	100
Computer Skill	18CSAU04A1	Computer Applications in Business	3	3	40	60	100
Major Elective (any one course)	18COPU04EX	<i>Choose a course from the Major Elective I</i>	3	3	40	60	100
Core Courses	18COPU0409	Commercial Law	3	3	40	60	100
	18COPU0410	Management Accounting	3	3	40	60	100
	18COPU0411	Cooperative Management and Administration	3	3	40	60	100
	18COPU0412	Cooperative Book Keeping System	3	3	40	60	100
Compulsory Non Credit Course	18COPU04F3	Cooperative Extension	-	4	50	-	50
		Sub total	22	26	350	450	800
	Fifth Semester						
Skill Based Elective	18COPU0513	Accounting Software	2	2	20	30	50
Non-Major Elective		<i>Non Major Elective - choose a course offered by other Departments / MOOC Course</i>	3	3	40	60	100
Major Elective (any one course)	18COPU04EX	<i>Choose a course from the Major Elective II</i>	3	3	40	60	100
Core Courses	18COPU0514	Cooperative Legislation	3	3	40	60	100
	18COPU0515	General and Cooperative Audit	3	3	40	60	100
	18COPU0516	Cost Accounting	3	3	40	60	100
	18COPU0517	Internship Training	3	3	100	-	100
	18APRU0001	Elements of Research Methods	3	3	40	60	100
		Sub total	23	23	360	390	750
	Sixth Semester						
Modular Courses on Socially Relevant Skill	18COPU06MX	<i>Choose any two courses from the list given below</i>	2	2	20	30	50
			2	2	20	30	50
Project Work	18COPU0618	Project Work	4	4	40	60	100
Core Courses	18COPU0619	Human Resource Management	3	3	40	60	100
	18COPU0620	Trends in Cooperatives	3	3	40	60	100
	18COPU0621	Cooperative Training	3	3	100	-	100
		Sub total	17	17	260	240	500
		Grant Total	131	141	2040	2310	4350

Major Elective Courses I – for Fourth Semester

Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
				CFA	ESE	Total
18COPU04E1	Income Tax Law and Practice	3	3	40	60	100
18COPU04E2	Financial Management	3	3	40	60	100
18COPU04E3	Consumer Affairs	3	3	40	60	100

Major Elective Courses II – for Fifth Semester

Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
				CFA	ESE	Total
18COPU05E4	Principles of Marketing / MOOC Course	3	3	40	60	100
18COPU05E5	Theory and Practice Banking /MOOC Course	3	3	40	60	100
18COPU05E6	Office Management	3	3	40	60	100

Modular Courses – for Sixth Semester

Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
				CFA	ESE	Total
18COPU06M1	Export Management and Documentation	2	2	20	30	50
18COPU06M2	Entrepreneurship Development	2	2	20	30	50
18COPU06M3	SHGs and Cooperation	2	2	20	30	50

Non Major Elective Courses

(Offered by the Department during III and V semester of the Academic Year for Students other than B.Com (Cooperation))

Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
				CFA	ESE	Total
18COPU03N1	Theory of Cooperation	3	3	40	60	100
18COPU03N2	Industrial Cooperatives	3	3	40	60	100
18COPU05N3	Income Tax Law and Practices	3	3	40	60	100
18COPU05N4	Consumer Affairs	3	3	40	60	100

நோக்கம்

தமிழ்மொழியின் தொன்மையையும் சிறப்பையும் மாணவர்கள் அறியச் செய்தல்.

சிறப்பு நோக்கம்

- தமிழ்மொழியின் அடிப்படை இலக்கணங்களை மாணவர்களுக்குக் கற்பித்து பிழையின்றிப் பேசவும் எழுதவும் பயிற்சியளித்தல்.
- கலைச்சொல்லாக்கத்தின் தேவை, மொழிபெயர்ப்பின் அவசியம் குறித்த அறிவை மாணவர்களுக்குத் தருவதோடு கலைச்சொல்லாக்கத்திலும் மொழிபெயர்ப்பிலும் துறைசார்ந்த ஈடுபாடு கொள்ளச் செய்தல்.

பாடத்திட்டம்

- அலகு 1 : தமிழ்மொழியின் தோற்றம் வளர்ச்சி 6 தமிழ்மொழி வரலாற்றை அறிய உதவும் சான்றுகள் . மேனாட்டார் தமிழ்ப் பணிகள்.
- அலகு 2 : இலக்கண நூல்கள் . இலக்கணக் கலைச்சொற்கள் . அறிமுகம்.
- அலகு 3 : பிழையின்றி எழுதும் முறை
- அலகு 4 : கலைச்சொல்லாக்கம் : பொதுக் கலைச்சொற்கள் . துறைசார்ந்த கலைச்சொற்கள்.
- அலகு 5 : மொழிபெயர்ப்பு : பொது மொழிபெயர்ப்பு . துறைசார்ந்த மொழிபெயர்ப்பு.

பார்வை நூல்கள்

1. புவண்ணன் . மொழித்திறன்
2. சேதுமணி மணியன் . மொழிபெயர்ப்பியல் கோட்பாடுகளும் உத்திகளும்
3. அ.கி.பரந்தாமனார் . நல்ல தமிழ் எழுத வேண்டுமா?
4. கி.கருணாகரன் (ப.ஆ) . அறிவியல் உருவாக்கத் தமிழ்
5. பொன். கோதண்டராமன் . இலக்கணக் கலைக் களஞ்சியம்
6. மொழி அறக்கட்டளை . தமிழ்நடைக் கையேடு
7. கி.நாராயணன் . மொழித்திறன்
8. இராதா செல்லப்பன் . கலைச் சொல்லாக்கம்

1.1.b Hindi Language
(Prose, Short Stories and Grammar)

Course Code: 18HINU0101

Credit: 3

Objective

To familiarize the students with Hindi Prose, Short Stories
and Grammar

Content

- Unit 1 : 1. Varnabaadha- Gandhiji: Gadya Vividha, Ed. Janaki prasad Sharma.
2. Mitrata ó Shuklji: Gadya Sandesh
- Unit 2 : 1. Beimani Ki Parat - Harishankar Parsai Gadya Sandesh,
2. Bharat Ek Hai ó Dinakar, Gadya Sandesh,
- Unit 3 : 1. Bhuk -Dr.B.S.Reddy, Kathalok
2. Poos Ki Raat -Premchand Gadya Sandesh,
- Unit 4 : 1. Vusne Kaha Tha ó Guleri, Kathalok,
2. Mai Har Gayi - Mannu Bhandari, Kathalok
- Unit 5 : Sugam Hindi Vyakaran - Vamshidhar and Sastri
Grammar: Noun, Pronoun, Adjective

Text Books

1. Gadya Vividha - Ed. Janaki prasad Sharma - Gnyabharati Delhi
2. Gadya Sandesh - Lorven Publications - Narayanaguda, Hyderabad
3. Kathalok - Lorven Publications - Narayanaguda, Hyderabad
4. Sugam Hindi Vyakaran - Vamshidhar and Sastri - Siksha Bharati - Kashmiri Gate, New Delhi

Reference Books

1. Hindi Kahani Ka Itihas ó Gopal Ray ó Rajkamal Prakashan ó New Delhi
2. Samakaleen Kahani : Yugbodh Ka Sandarbh ó Dr. Pushpapal Singh ó National Pub
3. Hindi Ka Gadya Sahitya ó Ramchandra Tiwari ó Vishvavidyalaya Prakashan, Varanasi
4. Vyavaharik Hindi Vyakaran Tatha Rachana ó Hardev Bahari ó Lok Bharati Prakashan, Alahabad
5. Vyakaran Pradeep ó Ramdev M.A. - Lok Bharati Prakashan, Alahabad
6. Parishkrit Hindi Vyakaran ó Barinath Kapoor ó Prabhat Prakashan, New Delhi

1.1.c Malayalam Language

Poetry

Course Code : 18MALU0101

Credit:3

Objectives of the Course

To introduce the modern Malayalam Poetry.

Specific Objectives of the Learning

- To understand the origin and development of Modern Malayalam Poetry.
- To apprehend the difference between the Ancient and Modern Malayalam Poetry.
- To inculcate the aesthetics of Modern Malayalam poetry.
- To communicate ideas, culture and human values contained in the poems by critical analysis.
- To reveal the social issues contained in the poems.

Content

Unit 1

- a) Oru Thiyakuttiute Vicharam-By Kumaranasan
- b) Premasangeetham-By Ulloor

Unit 2

- a) Karmabhumiute Pinchukal-By Vallathol
- b) Innu Gnan Nalay Nee- G.Sankara Kurup

Unit 3

- a) Vivahasammanam ó By Edassery Govindan Nair
- b) Malathurakkal-By Vyloppally Sreedhara Menon

Unit 4

- a) Jnanappana ó By Poonthanam
- b) Sathrathil Oru Rathri- By P.Bhaskaran

Unit 5

- a) Uppuó By ONV Kurup
- b) Oru Tathaute Kathaó By Thirunelloor Karunakaran

Text Books

1. Malayala Kavitha, Published by Kerala University, Thiruvananthapuram, 2010.

Reference Books

1. Malayala Kavitha Sahitya Charithram, Dr. M. Leelavathi, Pub.Kerala Sahitya Academi, Thrisoor ó 1980.
2. Aadhunika Sahityam, S. Gupthan Nair, SPCS, Kottayam ó 1999

1.1.d French I

Course Code: 18FREU0101

Credit: 3

Course Objective

On completing this course, the students will have acquired the skills of understanding French words in day to day situations and acquired the ability to listen, read and write in basic French.

Content

Unit 1 : Leçon 01: À l'aéroport -Kamaraj domestic de Chennai

Unit 2 : Leçon 02: À l'université

Unit 3 : Leçon 03: Au café

Unit 4 : Leçon 04: À la plage

Unit 5 : Leçon 05: Un concert

Text Book

Madanagobalane, K. **Synchronie-1**, Samhita Publications, Chennai.

1.2.a General English I

Course Code: 18ENGU01G1

Credit: 3

Course Objectives

- To improve the English language skills of students with very limited abilities to use the language;
- To focus on the language skills of the learners in a graded manner.

Content

Unit 1 : **Grammar:** What is Grammar? - The Capital Letter - Nouns & Pronouns

Unit 2 : **Listening:** Teacher Narrations

Unit 3 : **Speaking Skills:** Self-Introduction - Descriptions of persons, objects, places

Unit 4 : **Reading & Vocabulary:** Graded reading comprehension passages

Unit 5 : **Writing Skills:** Sentence Construction - Descriptive Paragraph writing

Textbook

General English I Textbook/Course Material to be prepared by the Faculty

Reference Book

Seaton, Anne & Y.H. Mew. *Basic English Grammar Book 1*. Irvine: Saddleback, 2007. Print.

1.2.b Functional English I

Course Code: 18ENGU01F1

Credit: 3

Course Objectives

- To improve the language abilities of average language users;
- To facilitate graded reading that progresses from easy to difficult;
- To help the student improve his speaking and writing skills in English

Content

Unit 1 : **Grammar** : Nouns & Pronouns - Adjectives & Determiners

Unit 2 : **Listening**: Descriptions - Story Narrations

Unit 3 : **Reading & Vocabulary**: Graded reading comprehension passages

Unit 4 : **Speaking Skills**: Face to Face Conversation- Descriptions

Unit 5 : **Writing Skills**: Descriptive Paragraphs - Note making

Textbook

Functional English I Textbook/Course Material to be prepared by the Faculty

Reference Book

Sargeant, Howard. *Basic English Grammar Book 2*. Irvine: Saddleback, 2007. Print.

1.3.a Core Hindi

Course Code: 18CHIU0001

Credit: 2

Content

Unit 1 : Alphabets and words building

Unit 2 : Imperatives

Unit 3 : Simple present tense and present continuous tense

Unit 4 : Adjectives, Numbers 1 to 50

Unit 5 : Case endings

Reference Books

- 1 .Aadarsa Hindi Bodhini, D,B,H.P. Subha, Chennai
2. Anuvad Abhyas Part ó I, D,B,H.P. Subha, Chennai

1.3.b Core Tamil

Course Code : 18CTAU0001

Credit: 2

Course Objective

To introduce the elementary aspects of Tamil language to non-Tamil speakers

Specific Objectives

- To teach the four skills of reading, writing, speaking and listening.
- To help the students from other linguistic backgrounds understand the basics of Tamil language.

Content

Unit 1 : Tamil Alphabet

Unit 2 : Nouns

Unit 3 : Pronouns

Unit 4 : Verbs

Unit 5 : Simple sentences

Reference

S. Rajaram ó *An Intensive Course in Tamil*

1.4 Gandhi's Life, Thought and Work

Course Code: 18GTPU0001

Credit: 2

Course Objective

To enable students to understand and appreciate the principles and practices of Gandhi and their relevance in the contemporary times and to develop character and attitude to follow Gandhian values and responsibilities in their personal and social life.

Content

- Unit 1: **Life of Gandhi in brief:** Early life in India ó London Phase ó South African Adventure - Struggle for total freedom in India ó Martyrdom
- Unit 2: **Concepts of Gandhi's Philosophy,** Truth and Nonviolence, Ends and Means, Right and Duties, Simply Living and High Thinking
- Unit 3: **Gandhi's concepts and their applications:** Sarvodaya, Satyagraha, Santhi Sena Constructive Work
- Unit 4: **Gandhian Vision of Society:** Self and society-Communal harmony, removal of untouchability and Equality of sexes ó Policies: Decentralization of power, Gram Swaraj (Panchayatui Raj) and good governance- Economics of Swadeshi, Trusteeship, Bread Labour and Self-employment.
- Unit 5: **Gandhian Dimension of Education:** Basic Education, Adult Education, Pluralism- Multilingualism, Religions and interfaith relations- Health; Diet, Nature Cure, Education on Health, Sanitation and Hygiene.

Reference:

1. M.K. Gandhi: (1983), An Autography of the Story of My Experiments with Truth, Navajivan Publishing House, Ahmedabad.
2. M.K. Gandhi: (1951), Satyagraha in South Africa: Navajivan Publishing House, Ahamadabad.
3. M.K. Gandhi: (1983), Construtive Programmeö Its Meaning and Place. Navajivan Publishing House, Ahamadabad.
4. M.K. Gandhi: (1948) Key to Health, Navajivan Publishing House, Ahamadabad.
5. M.K. Gandhi: (1949), Diet and Diet Reforms, Navajivan Publishing House, Ahamadabad.
6. M.K. Gandhi: Basic Education, Navajivan Publishing House, Ahamadabad.
7. M.K. Gandhi: (2004), Village Industries, Navajivan Publishing House, Ahamadabad.
8. M.K. Gandhi: (1962), Hindi Swaraj, Navajivan Publishing House, Ahamadabad.
9. M.K. Gandhi: (2004), Trusteeship Dreams, Navajivan Publishing House, Ahamadabad.
10. M.K. Gandhi: (2001), India of my Dreams, Navajivan Publishing House, Ahamadabad.
11. M.K. Gandhi: Self Restraint Vs. Self Indulgence, Navajivan Publishing House
12. Arunachalam:Gandhi: (1985), The Peace Maker,Gandhi Samarak Nidhi, Madurai
13. R.R. Prabhu & UR Rao. The Mind of Mahatma Gandhi, Navajivan Publishing House.

1.5 Extension Education

Course Code: 18EXNU0001

Credit: 2

Objective

To enable the students to understand the fundamentals of extension education

Specific Objectives of Learning

At the end of the course the students will be able to:

- Get familiarized with various extension teaching methods and techniques and
- Acquired knowledge and skill for designing, executing and evaluating an extension programme

Content

Unit 1 : **Fundamentals of Extension Education:** meaning, definition and characteristics of extension education - types, contents, components of extension education - scope and importance of extension education - history of extension education

Unit 2 : **Principles of Extension Education:** Philosophy of extension education - Principles of extension education - Objectives of extension education

Unit 3 : **Extension Methods and Audio Visual (AV) aids:** Classification of extension methods and audio visual (AV) aids - Criteria for the selection of extension teaching methods

Unit 4 : **Extension Programme Planning:** Steps in formulating extension programme - Selection of field and beneficiaries - Motivation and rapport building

Unit 5 : **Process of Implementation and Evaluation:** Implementation planning - Creating teaching and learning situation - Steps in implementing the programme - Evaluating the impact of the programme - Skills and traits required for extension personnel

Reference

1. Reddy, Adivi, A., (1995), Extension Education, Sree Lakshmi Press, Bapatala
2. Dahama, O.P., Bhatnagar O.P., (1995), Education and Communication for Development, Oxford & IBH Co, New Felhi
3. Easwaran A., (2007), ABC of Extension Education, GRI, Gandhigram
4. Supe, S.V., (19985), An Introduction to Extension Eduaction, Oxford & IBH Publishing Co, New Delhi
5. Willson M.C., and Gallup. G., (1955), Extension Teaching Methods, US Department of Agriculture, Washington
6. Hass Kennath, B., and Packer Harry Q (1995), Preparation an duse of Audio Visual Aids, Prentice Hal Inc.

Journals

1. Journal of Extension System
2. Indian Journal of Extension System

Website

1. www.india.com/in author. advi+reddy
2. www.extension.missouri.edu/staff/programdev/plm
3. www.krishiworld.com/htm/agri_extension_edul.html
4. www.uasd.edu/extension.htm
5. www.communicationskills.co.in/importance_of_communication_skills.htm

1.6 Principles of Economics

Course Code: 18ECOU01B1

Credit: 3

Objective

To enable the students to understand the basic concepts of economics and its application in day-to-day life.

Content

- Unit 1 : **Introduction of Economics:** Wealth, Welfare & Scarcity ó Scope of Economics ó Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.
- Unit 2 : **Theory of Demand and Supply:** Law of Demand ó Elasticity of Demand ó Law of Diminishing Marginal Utility ó Indifference Curve Analysis ó Consumer's Surplus ó Law of Supply.
- Unit3 : **Theory of Production:** Production Function ó Types ó Cost and Revenue Curves ó Law of Variable Proportions ó laws of Return to Scale.
- Unit4 : **Pricing indifferent Markets:** Meaning - Market ó Conditions - Characteristics ó Types ó Price Determination - Perfect Competition ó Monopoly ó Monopolistic Competition.
- Unit5 : **National Income:** Definition, Concept, Methods of measuring National Income ó Ricardian Theory of Rent ó Marginal Productivity Theory of Wages ó The classical theory of Interest ó The Dynamic Theory of Profit.

Reference:

1. Ahuja H.L: Economic Theory, S.Chand & Co, New Delhi, 2014.
2. Bhutani, Prem J: Principles of Economics, Taxmann Publications, New Delhi, 2008.

1.7 Business Organisation

Course Code: 18COPU0101

Credit: 3

Course Objective

To enable the students to gain knowledge about the functioning of different types of business organisations and to acquire basic skills on organizing and managing different forms of business enterprises.

Content

- Unit 1 : **Business:** Definition, Objectives, Salient features, scope of business, essentials of a successful business
- Unit 2 : **Forms of Business Organization:** Sole proprietorship ó partnership ó joint stock company ó state enterprises ó public utility undertakings ó cooperative organizations ó business combinations: causes, types, merits and demerits
- Unit 3 : **Setting up a Business:** Procedural aspects in setting up of new business ó factors involved in locating the business ó size of the business: small size, large size, optimum size
- Unit 4 : **Financing of a Business:** Need for finance, sources of finance, method of raising funds
- Unit 5 : **Trade and its Divisions:** Wholesale trade ó retail trade ó types of retail units ó hire and instalment purchase ó international trade: need, merits, demerits ó procedural aspects of import and export trade

Reference Books

1. Basu (2013), *Business Organisation and Management*, Jain Book Agency, New Delhi.
2. Gupta, C, B (2014), *Business Organisation and Management*, Jain Book Agency, New Delhi.
3. Peter F. Drucker (1991) *Management: Tasks, Responsibilities and Practices*, allied Publishers, New Delhi
4. Sharma N.K (2006), *Business Organisation and Environment Management*, Mangal and Mangal, New Delhi
5. Sherlekar S.A (1992) *Modern Business Organisation and Management*, Himalaya Publishign House, New Delhi
6. Tulcian, P.C (2009), *Business Organisation and Management*, Jain Book Agency, New Delhi.

Course Outcomes

Upon completion of the course the students would be able to:

- CO1. Acquire the basics of business, features and essentials of successful business
- CO2. Acquire skills to forms various business organisation
- CO3. Apply the procedural aspects of setting up of new business
- CO4. Raise capital for business and prepare financial budget
- CO5. Apply the concept of distribution channel for marketing the products in domestic and foreign trade

1.8 Principles of Accountancy

Course Code: 18COPU0102

Credit: 3

Course Objective

To enable the students to understand the basic concepts of accounting, accounting procedures and systems of the business organizations

Content

- Unit 1 : **Introduction to Accountancy:** Need for Accounting ó Meaning and Definition ó Book Keeping ó Objectives ó Functions of Accounting ó Accounting Principles: Concepts and Conventions- Advantages and Limitations ó Methods of Accounting ó Computerization of Accounting: Merits and demerits.
- Unit 2 : **Journal, Subsidiary Books and Ledger Accounts:** Journal and Subsidiary Books - Cash Book ó Different types of Cash Books (Simple Problems) ó Bank Reconciliation Statement: Meaning , Purpose and Preparation (Simple Problems) ó Ledger: Preparation and Balancing of Ledger Accounts.
- Unit 3 : **Preparation of Trial Balance:** Meaning and Purpose of Trial Balance ó Methods of Preparation of Trial Balance - Errors: Meaning-Types of errors ó Errors and their rectification
- Unit 4 : **Preparation of Final Accounts and Balance Sheet:** Final Accounts ó Uses ó Closing entries ó Capital and Revenue items ó Trading accounting - Profit and Loss Account- Balance sheet ó Adjusting entries (Simple Problems)
- Unit 5 : **Single Entry System and Accounting System for Non – Trading Concerns:** Single Entry System: Ascertainment of Profit ó Statement of Affairs (Simple Problems) ó Conversion Method ó Accounting system for Non-Trading Concerns: Receipts and Payments Account- Income and Expenditure Account-Balance Sheet (Simple Problems)

Reference Books

1. Gopal B.K and H.N.Tiwari (2012), *Financial Accounting*, International Book House Pvt., Ltd, New Delhi.
2. Madegowda J. (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
3. Maheswari R.P., S.C.Bhatia, and Renu Gupta (2012), *Financial Accounting*, International Book House Pvt. Ltd, New Delhi.
4. Pillai, RSN, Bagavathi and S.Uma (2012), *Fundamentals of Advanced Accounting (Financial Accounting) Volume 1*, S. Chand & Company Ltd., New Delhi
5. Santosh Singhal, (2012), *Accounting and Financial Analysis*, International Book House Pvt. Ltd, New Delhi.

Course Outcomes

Upon completion of the course the students would be able to :

CO1 Apply the concepts and principles of different systems of accounting.

CO2 record and post various business transactions in appropriate books and registers.

CO3 prepare bank reconciliation statement

CO4 prepare final accounts and balance sheet

CO5 rectify the errors in the accounting books and registers

CO6 maintain the accounting books and records under different systems of accounting

1.9. Extension / Field Visit

Course Code: 18COPU01F1

Credit: non-credit

Course Objective

To expose the students to the field realities in the rural areas / grass root cooperatives through adoption of various extension methodologies.

Content

Students will be facilitated to visit the adopted villages / cooperative societies for undertaking extension work as a part of curriculum as per the schedule decided by the department.

The faculty in-charge of this course will be responsible for making the students to prepare a report with photographs / short videos in addition to field reports wherever necessary.

Evaluation

The course evaluation is fully internal. It will comprise of PPT presentation after submission of the extension visit reports which will be followed by viva-voce examination. The faculty in-charge shall submit the marks to the HoD after conducting the PPT presentation and viva-voce.

The marks will be awarded based on the report, PPT presentation and viva-voce as detailed below.

Report and PPT Presentation	: 25 marks
Viva-voce	: <u>25 marks</u>
Total	<u>50 marks</u>

Course Outcomes

Upon completion of the course the students would be able to :

CO1.Study the realities of the rural settings

CO2. Analyse the status and functioning of grassroots level institutions

CO3. apply suitable extension methods

CO4. analyse the socio-economic problems and offer suitable solutions

CO5. imbibe the concern for community and become a socially responsible citizen

நோக்கம்

தமிழ்மொழியின் தற்கால இலக்கிய வடிவங்களான கவிதை, நாவல், நாடகம், சிறுகதை ஆகியவற்றை மாணவர்களுக்கு அறிமுகம் செய்தல்.

சிறப்பு நோக்கங்கள்

- நவீன இலக்கியங்களில் வெளிப்படும் படைப்பாளரின் சமூகப் பார்வையை மாணவர்கள் அறியச் செய்தல்.
- இலக்கியங்கள் வழி சமகால சமூகப் பிரச்சனைகளையும் அதற்கான தீர்வுகளையும் மாணவர்கள் அறிந்து கொள்ளச் செய்தல்.

பாடத்திட்டம்

அலகு 1	:	கவிதை, சிறுகதை, புதினம், நாடக இலக்கிய வரலாறு குறித்த அறிமுகம்.
அலகு 2	:	கவிதைகள் மரபுக் கவிதை 1. பாரதியார் . நிற்பதுவே 2. பாரதிதாசன் . நிலா 3. கவிமணி . கோயில் வழிபாடு, 4. நாமக்கல்லார் . இணையிலா காந்தி 5. சுரதா . தமிழில் பெயரிடுங்கள் புதுக்கவிதை 1. ந.பிச்சமுர்த்தி . புல்லின் வாசனை 2. சிற்பி . பாதுகை தந்த பாடம் 3. அப்துல்ரகுமான் . சலவைத்துறை 4. கல்யாண்ஜி . வாழ்க்கை பெண் கவிஞர்கள் 1. சல்மா . இளவரசியின் தவளை ஆடை 2. சங்கரி . இன்று நான் பெரியபெண் 3. உமாமகேஸ்வரி . சுயம் 4. பாலபாரதி . தலைமுறை ஹைக்கூக் கவிதை தமிழன்பன் கவிதைகள் . 5
அலகு 3	:	புதினம் டி.செல்வராஜ் . பொய்க்கால் குதிரை
அலகு 4	:	சிறுகதை வ.வே.சு ஐயர் . குளத்தங்கரை அரசமரம் 1. புதுமைபித்தன் . கடவுளும் கந்தசாமிப்பிள்ளையும் 2. தி. ஜானகிராமன் . சிவப்பு ரிக்ஷா 3. சு. சமுத்திரம் . ஏவாத கணைகள் 4. அம்பை . காட்டிலே ஒருமான்
அலகு 5	:	நாடகம் கோமல் சுவாமிநாதன் . தண்ணீர் தண்ணீர்

2.1.b Hindi Language
(Poetry, One Act Play and Grammar)

Course Code : 18HINU0202

Credits : 3

Course Objective

To introduced with Poetry, One Act Play and Grammar

Content

Unit 1 : Kabir Das - Dohe (1 ó 10) Kavyadeep; Thulasi Das - Dohe (1 ó 10); Rahim-Dohe (1 ó 10)

Unit 2 : Matru Bhoomi - M.S. Gupt Kavyadeep; Bharat Maata - Pant

Unit 3 : Yah Deep Akela - Agney Kavyadeep; Madhushala - H.R.Bachan

Unit 4 : Reed Ki Haddi ó Jagadeeshchandra, Mathur, Shreshta Ekanki, Ed. Vijaypal Singh; Prithviraj Ki Aankhen - Ram Kumar Varma, Gadya Sandesh

Unit 5 : Sugam Hindi Vyakaran-Vamshidhar and Sastri, Siksha Bharati

Grammar: Verb, Gender, Number

Text Books

1. Kavyadeep - Lorven Publications, Narayanaguda, Hyderabad
2. Shreshta Ekanki - Ed. Vijaypal Singh - National Publicizing House, Delhi
3. Gadya Sandesh - Lorven Publications, Narayanaguda, Hyderabad
4. Sugam Hindi Vyakaran - Vamshidhar and Sastri - Siksha Bharati - Kashmiri Gate, New Delhi

Reference Books

1. Adhunik Hindi Kavita ó Vishvanathprasad Tiwari ó Raj Kamal Prakashan, New Delhi
2. Samakaleen Hindi Natak Aur Rang Manch ó Narendra Mohan ó Vani Prakashan, New Delhi
3. Hindi Natak Aaj ó Kal ó Jayadev Taneja ó Takshashila Prakashan, New Delhi

2.1.c Malayalam Language

Fiction

Code : 18MALU0202

Credit-3

Course Objective

To introduce Renaissance, Modern and post-Modern Malayalam Short stories & Novel.

Content

- Unit 1 : a) Deerghayathra-By Thakazhi Sivasankara Pillai
b) Ninte Ormmakke-By M.T.Vasudevan Nair
- Unit 2 : a) Kathunna Oru Rathachakram-By T.Padmanabhan
b) Katte Paragna Katha- By O.V.Vijayan
- Unit 3 : a) Delhi 1981 ó By M. Mukunthan
b) Santhanuvinte Pakshikal ó By Zachariah
- Unit 4 : a) Randu Pusthakangal- By Asokna Charuvil
b) Ullitheiyalum Onpathinte Gunanapattikayum- By Priya A. S
- Unit 5 : Balyakalasaahi ó By Vaikom Muhammed Basheer

Text Books

1. Gadya Sahityam, Publication Kerala University, Thiruvananthapuram-2010
2. Balyakalasaahi, Vaikom Muhammed Basheer, Publication DC Books, Kottayam - 1985

Reference Books

1. Cherukatha, Ennalay, Ennu, M. Achutan, SPCS, Kottayam, 1985
2. Kairaliute Katha, N. Krishna Pillai, SPCS, Kottayam, 1980
3. Malayala Novel Sahitya Charitram, Prof. K.M. Tarakan, Kerala Sahitya Academi, Thrissor, 1978

Course Objective

On completing this course, the students will have acquired the skills of communicating in French in simple situations and acquired the ability to understand and write in French.

Content

- Unit 1 : Leçon 06: Chez Nalli
- Unit 2 : Leçon 07: Nouvelles de l'Inde
- Unit 3 : Leçon 08: À la gare central station
- Unit 4 : Leçon 09: Un lit dans la cuisine
- Unit 5 : Leçon 10: Pierre apprend à conduire

Text Book

Madanagobalane, K. **Synchronie-1**, Samhita Publications, Chennai.

2.2.a. General English II

Course Code: 18ENUG02G2

Credit: 3

Course Objectives

To build on the English language skills of students initiated in the previous semester; and to focus on the language skills of the learners in a graded manner.

Content

Unit 1 : **Grammar:** Adjectives, Determiners, Verbs & Tenses, Subject-Verb Agreement

Unit 2 : **Listening:** Teacher/Peer Readings, Story Narrations

Unit 3 : **Speaking Skills:** Basic conversation, Narration of events

Unit 4 : **Reading & Vocabulary:** Graded reading comprehension passages

Unit 5 : **Writing Skills:** Narrative paragraphs, Note Making

Textbook

General English II Textbook/Course Material to be prepared by the Faculty

Reference Book

Seaton, Anne & Y.H. Mew. *Basic English Grammar Book 1*. Irvine: Saddleback, 2007. Print.

2.2.b Functional English II

Course Code: 18ENGU02F2

Credits:3

Course Objective

To facilitate further progress from the previous semester and to improve reading speed of the learners with the development of basic writing skills.

Content

Unit 1 : **Grammar:** Verbs and Tenses, Auxiliary Verbs

Unit 2 : **Listening:** Short Speeches, Long Narratives

Unit 3 : **Reading & Vocabulary;** Graded reading comprehension passages

Unit 4 : **Speaking Skills;** Telephone Conversation, Narrations

Unit 5 : **Writing Skills;** Precis Writing, Short Narrative Essays

Textbook

Functional English II Textbook/Course Material to be prepared by the Faculty

Reference Book

Sargeant, Howard. *Basic English Grammar Book 2*. Irvine: Saddleback, 2007. Print.

Content

Unit 1 : Future Tense

Unit 2 : Gender and number

Unit 3 : Past Tense ó Transitive Verb

Unit 4 : Past Tense ó Intransitive Verb

Unit 5 : Communicative Hindi

Conversations: Market, Railway Station, Hotel

Reference Books

1. Aadarsa Hindi Bodhini, D,B,H.P. Subha, Chennai
2. Anuvad Abhyas Part - I , D,B,H.P. Subha, Chennai

2.3.b Core Tamil – II

Code : 18CTAU0002

Credit: 2

Course Objective

To introduce the elementary aspects of Tamil language to non-Tamil speakers.

Content

Unit 1 : Cases

Unit 2 : Present Tense

Unit 3 : Past Tense

Unit 4 : Future Tense

Unit 5 : Translation

Reference

S. Rajaram ó *An Intensive Course in Tamil*

2.4.a. National Service Scheme

Course Code: 18NSSU0001

Credit: 1

Content

Unit 1 : NSS ó History, philosophy, principles and objectives

Unit 2 : Working with people ó Methods and Techniques

Unit 3 : NSS ó Regular Programme : Objectives, activities ó role and responsibilities of volunteers

Unit 4 : NSS Special Camping Programme : Objectives, activities ó role and responsibilities of volunteers

Unit 5 : Evaluation of the NSS activities ó Tools and Techniques

References

1. National Service Scheme Manual 1997, by the Department of Youth Affairs and sports, Ministry of Human Resource Development, Government of India.
2. Supe S.V., 1995, Extension Education, Sterling Publications, Madras
3. Advi Reddy, 1996, Extension Education Baktal Publications, Hyderabad
4. Narayanasamy N., M.P Boraian and R. Ramesh 1997 Participatory Rural Appraisal, GRU, Gandhigram.

2.4.b. Shanti Sena

Course Code: 18SHSU0001

Credit:1

Course Objective

To enable the students to understand and realize the concept of Shanti Sena and alternative defence and to shape them to be peace makers in the context of growing violent conflicts.

Content

- Unit 1 : **Shanti Sena:** Meaning and conceptual frame work ó historical development.
- Unit 2 : **Shanti Sena in India and abroad:** Contributions of Mahatma Gandhiji, Khan Abdul Ghaffar Khan, Vinoba Bhave and Jeyaprakash Narayan.
- Unit 3 : **Organisation and functions of Shanti Sena:** Shanti Kendras, All India Shanti Sena Mandal; Peaceful resolution of conflicts, Peace Making, Alternative to Defense and Violence.
- Unit 4 : **Experiments in Modern times:** World Peace Brigade, Peace Brigade International, U.N. Peace Keeping Force, Truth and Reconciliation Commission and Experiments of Gandhigram Rural Institute.
- Unit 5 : **Skills and Training for Shanti Sena:** Skills of First Aid and Skills for disaster management, Peace Making Skills (Conflict Resolution and Counseling) and Transforming oneself into a Shanti Sainik.

References

1. Vinoba Bhave (1961), Shanti Sena, Akhil Bharat Sarva Seva Sangh Prakashan, Varanasi.
2. K.Arunachalam (1985), Gandhi - The Peace Maker, Gandhi Smarak Nidhi, Madurai.
3. Suresh Ram, Vinoba and his Mission, Sarva Seva Sangh Prakashan, Varanasi.
4. Narayana Desai, (1972), Towards Non-Violent Revolution, Sarva Seva Sangh Prakashan, Varanasi.
5. Naraya Desai, (1963), A Hand Book for Shanti Sainiks, Sarva Seva Sangh Prakashan, Varanasi.
6. Naraya Desai, (1962), Shanti Sena in India, Sarva Seva Sangh Prakashan, Varanasi.
7. N.Radhakrishnan, (1989), Gandhi and Youth: The Shanti Sena of GRI, Gandhigram Rural Institute, Gandhigram.
8. N.Radhakrishnan, (1997), Gandhian Nonviolence: A Trainer's Manual, Gandhi Smiriti and Darshan Samiti, New Delhi.

2.4.c Fine Arts

Traditional Indian Art and Architecture

Course Code: 18FATU0001

Credit: 1

Course Objective

This is a course that is evolving with the intervention of students. The whole emphasis here will be to introduce students to Indian art, and allow them to critically evaluate, the theories and interpretations of art and architecture that have largely stemmed from cultural perspectives.

Content

- Unit 1 : **Art History and Aesthetics:** What is art and what is art History? What constitutes art and how do we define it? The Classical Concept of art. Theory of Art as Expression. Aesthetic theories of Art.
- Unit 2 : **Indian Art:** Do art and architecture perform functions and have a role to play in society? The role and importance of the museum as a site for cataloguing and preserving art, and projecting certain defined notions that have a bearing on the study of art and architecture will also be focused upon.
- Unit 3 : **Indian Architecture:** Prescriptive texts and the making of early Indian art and architecture. Was the science of art and architecture developed as a concomitant of the artistic and architectural developments in early India?
- Unit 4: **Types of Architecture:** Domestic (dwellings), public institutional (step-wells, rest-houses, hospitals) and religious institutional (temples, *stūpas/ caityavihāra, maṭhas*) will be focused upon. The focus will be on the material sources at particular monument sites such as Sanchi, Amaravati, Ajanta, Ellora, Khajuraho, Tanjavur, Mahabalipuram, Sravana Belagola, Bhubaneswar and Mount Abu. (There may be other sites added or dropped from this list depending on the newer literature available.)
- Unit 5 : **Trends and Developments:** How do we understand the different structures that emerge over a long period of time within a monument or when a monument no longer has a living significance for the people in its vicinity? Are symbols remnants of the primitive mentality or do they also evolve over time? How do we understand ornamentation? Finally, is there an Indian art and architecture?

Select Bibliography:

1. Anand, Mulk Raj, *The Hindu View of Art*, Asia Publishing House, Bombay, 1957.
2. Banerjea, J.N., *The Development of Hindu Iconography*, University of Calcutta, Calcutta, 1956.
3. Blake, Stephen P. (1991) *Shahjahanabad: The Sovereign City in Mughal India, 1639-1739*. Cambridge and New York: CUP.
4. Boner, Alice, *Principles of Composition in Hindu Sculpture, Cave Temple Period*, Motilal Banarsidass, 1990.
5. Brancaccio, Pia (2011) *The Buddhist Caves at Aurangabad: Transformations in Art and Religion*. Leiden & Boston: Brill.
6. Brockman, Norbert C. (2011) *Encyclopedia of Sacred Places*. Vol. 1: A-M. Second Edition, California: ABC-CLIO, LLC.
7. Burton-Page, John (2008) *Indian Islamic Architecture. Forms and Typologies, Sites and Monuments*. Ed. George Michell. Leiden & Boston: Brill.
8. Campbell, Joseph (1946) ed. Heinrich Zimmer *Myths and Symbols in Indian Art and Civilization*. Washington, D.C.: Pantheon Books.
9. Champakalakshmi, R., *The Hindu Temple*, Roli, Delhi, 2001.
10. Coomaraswamy, Ananda K., *Essays in Early Indian Architecture*, (ed.) Michael W. Meister, IGNCA & OUP, 1992.
11. Dallapiccola, Anna Libera (ed.), *Shastric Traditions in Indian Art*, volumes 1 and 2, South Asia Institute, Heidelberg, 1989.
12. Dhar, Parul Pandya, *The Torana in Indian and Southeast Asian Architecture*, D.K. Printworld.
13. Elgood, Heather (2000) *Hinduism and the Religious Arts*. London & New York: Cassell.

14. Fergusson, James (1910) *History of Indian and Eastern Architecture*. Vol. I. London: John Murray.
15. Fergusson, James (1910) *History of Indian and Eastern Architecture*. Vol. II. London: John Murray.
16. Gaston, Anne Marie, *Śiva in Dance, Myth and Iconography*, OUP, Delhi, 1982.
17. Gopinatha Rao, T.A., *Elements of Hindu Iconography*, (hereafter, *EHI*), vol. 1 ó parts 1 and 2, Volume 2 ó parts 1 and 2, Motilal Banarsidass, Delhi, 1968 (1914).
18. Hardy, Adam, *Indian Temple Architecture: Form and Transformation, The Karnāṭa Drāviḍa Tradition, 7th to 13th centuries CE*, Abhinav, New Delhi, 1995.
19. Harle, James C., *Temple Gateways in South India The Architecture and Iconography of the Cidambaram Gopuras*, Bruno Cassirer, Oxford, 1963.
20. Kramrisch, Stella, *The Hindu Temple*, volumes 1 and 2, Motilal Banarsidass, New Delhi, 1976 (1946).
21. Michell, George, *The Hindu Temple An Introduction to its Meanings and Forms*, B.I. Publishers, Bombay, 1977.
22. Tillotson, GHR, *Paradigms of Indian Architecture: Space and Time in Representation and Design*, Curzon, 1997.
23. Vatsyayan, Kapila, *The Square and the Circle of the Indian Arts*, Abhinav, Delhi, 1997.
24. Wagoner, Philip B., "Ananda K. Coomaraswamy and the Practice of Architectural History", *Journal of the Society of Architectural Historians*, vol. 58, no. 1, 1999.

2.4.d. Sports and Games

Course Code: 18SPOU0001

Credit: 1

Course Objectives

- To acquire basic knowledge of physical education
- To know the rules and regulations of sports and games
- To acquire knowledge about recreation
- To spread the message of positive health as taught in Yoga to people in a systematic and scientific manner
- To provide a proper perspective and insight into various aspects of Yoga education to the trainees.

Content

- Unit 1 : Concept and meaning of physical education ó definition of physical education ó aims and objectives of physical education ó scope of physical education
- Unit 2 : Origin of games (Baasketball, Ball-Badminton, Cricket, Football, Hockey, Kabaddi, Kho-Kho, Tennikoit, Volleyball) ó Basic skills of any one of the major events ó Track and field events ó intramural and extramural tournaments ó recreational activities
- Unit 3 : Common athletic injuries and their treatment ó personal hygiene ó safet education with special reference to playfield ó modern trends in physical education ó counselling against doping, drug addition, smoking, alcoholism ó nutrition and sports diet
- Unit 4 : Meaning of Yoga ó Definition of Yoga ó Aims and Objectives of Yoga ó Scope of Yoga ó Need and Importance of Yoga in the modern era
- Unit 5 : The Wheel of Yoga ó Eight limbs of Yoga ó Gandhiji's contribution of Yoga ó Meaning and Objectives of Meditation ó various types of meditation ó differences between Yoga and Physical Exercises ó Thereapeutical aspects of Yoga and its Applications.

Preparation of physical education and yoga record / album in the area of specialisation of one of the major game and two track and field events is a must for each student.

Reference Books

1. Track and Field by C.Thirunarayanan and S.harihara Sharma
2. Track and Field by Mariyyah
3. Essential of Exercise Physiology by Larry.G.Shaver
4. Organisation of Physical Education by J.P.Thomas
5. Methods in Physical Education by S.Harihara Sharma
6. Principles of Physical Education by R.C.Sathiyanesan
7. The complete book of First Aid by John Handerson
8. The official rules book of Basketball, Football, Hockey, Volleyball, Kabaddi Federation of India
9. Yogic Therapy ó Swami Kuvalyananada and Dr.S.L.Vinekar, Govt. of India, Ministry of Health, New Delhi

2.5. Yoga Education

Course Code: 18YOGU0001

Credit: 1

Content

- Unit 1 : History of Yoga - Definition of the term Yoga - Comprehensive Nature and Scope - Yoga-Aims and Objectives of Yoga - Various schools of Yoga.
- Unit 2 : Patanjaliyoga ó Astangayoga ó Tantrayoga ó Mantrayoga ó Hathayoga - Layayoga, Rajayoga ó Ganayoga ó Bhaktiyoga - Karmayoga.
- Unit 3 : Yoga as an ideal system of physical culture - Do's and Don'ts of specific Yogic Techniques - Difference between practice of Asanas and Physical Exercise - Modern Vs. Yogic concept on diet.
- Unit 4 : Preparing Oneself for Yogic Practices - Different kinds of Yogic practices ó Suryanamaskar - Asanas (Padmasana ó Vajrasana ó Gomukhasana- Sarvangasana ó Halasana ó Shalabhasana ó Dhanurasana - Paschimottanasana ó Yogamudra ó Utkatasana ó Savasana - Makarasana).
- Unit 5 : Pranayamas (Anuloma-Viloma Pranayama, Nadisuddi) ó Bandhas (Jalandharabandha - Uddiyananbandha - Mulabandha) - Suddhikriyas (Kapalabhati) ó Mudras - Dhyana - Meditation - Gandhian way of Meditation.

Reference

1. Asanas, Swami Kuvalayananda, Kaivalyadhama, Lonavla, 1993.
2. Light on Yoga, B.K.S Iyengar Harpine Collins Publication, New Delhi, 2000.
3. Sound Health Through Yoga, K.Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.
4. Yoga For All, Maharishi Patanjali, Sahni Publications, 2003.
5. Yoga For Health, Institute of Naturopathy & Yogic Sciences, Bangalore, 2003.
6. Yoga for Health, K.Chandara Shekar, Khel Sahitya Kendra, Theni, 2003.
7. Yoga For the Morden Man, M.P.Pandit, Sterling Publishers Private Limited, New Delhi, 1987.
8. Yoga For You, Indira Devi, Jaico Publishing House, Chennai, 2002
9. Pranayama ó Swami Kuvalyananada Kaivalyadhama, Lonavla
10. Suriyanamaskar by Dr.P.Mariayyah, Jaya Publishing House, Perunthurai, Erode
11. Sound Health through Yoga by K.Chandrasekaran, Prem Kalyan Publication, Sedapatti, 1999

2.6. Environmental Studies

Course Code: 18EVSU0001

Credit: 4

Content

- Unit 1 : National Resources:** Introduction to Environment and natural resources (Definition/ scope and importance) - Forest resources: User and over ó exploitation of forest resources and its impact on forest and tribal people - Water resources: Use and over - exploitation of water and impact - Land resources: Land degradation and soil ó erosion, desertification - Food Resources: Effects of modern agriculture, fertilizer-pesticide problems - Energy resources: Growing energy needs renewable and non renewable energy sources-use of alternative energy sources.
- Unit 2 : Ecosystem and Biodiversity:** Concept of an ecosystem - Structure and function of an ecosystem - Energy flow in the ecosystem - Food chains, food webs and ecological pyramids - Types Chains, food webs and ecological pyramids - Types of ecosystem - Biodiversity: genetic, species and ecosystem diversity. India as a mega diversity nation - Threats to biodiversity: habit loss, poaching of wild life, man-wildlife conflicts; Endangered and endemic species of India - Conservation of Biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Unit 3 : Environmental pollution:** Causes, effects and control measures of: Air pollution, Water pollution, Soil pollution, Noise pollution and Nuclear hazards, Solid waste management, Global environmental problems
- Unit 4 : Social issues and the Environment:** Sustainable development - Rural Urban problems related to environment - Water management and rain Water harvesting - Environment ethics: Issues and possible solution - Environmental Protection Policy, Acts and Legislation - Population and the Environment
- Environment and Population concern:** Environment and human health - Environment education at various levels - HIV / AIDS - Women and child welfare/ gender equity. institutions for gender studies/research
- Unit 5 : Disaster Management:** Disaster: Meaning and concepts, types, causes and Management - Effects of disaster on community, economy, environment - Disaster management cycle: early response, rehabilitation/ reconstruction and preparedness - Vulnerability Analysis and role of community in Disaster Mitigation - The Disaster Management Act/ 2005 ó Disaster Management Authority: National, State and District level.
- Field Work:** Visits to local area to document environment assets - river/ forest/ grassland/ hill/ mountain, Visits to a local pollute site ó Urban/Rural/ Industries/ Agriculture - Study of simple ecosystem ó pond hill slopes etc., - Study of common plants, insects, birds - Visits to a local polluted site: Urban/ Rural/ Industrial/ Agricultural - Study of common plants, insects, birds - Preparing village Disaster Management plan - Visiting project sites relevant to Disaster Management

2.7. Communication and Soft Skills

Course Code: 18ENGU00C1

Credit: 2

Course Objective

To enhance holistic development of students and improve their employability skills.

Content

- Unit 1 : Personality Traits: General and Individual Traits: An Introduction; Growth Traits: An Introduction
- Unit 2 : General and Individual Traits: Honesty, Reliability
- Unit 3 : General and Individual Traits: Good attitude, Common Sense
- Unit 4 : Growth Traits; Self-directed skills, Self-monitoring and accepting correction
- Unit 5 : Growth Traits; Critical thinking skills, Commitment to continuous training and learning

Textbook

Board of Editors. *Soft Skills for Positive Traits*. Chennai: OBS, 2014.

2.8. Indian Economy

Course Code: 18ECOU02B2

Credit: 3

Course Objective

To learn the essential contribution of the core sector in Indian economy such as agriculture, industrial and trade and commerce.

Content

- Unit 1 : **Institutions on Indian Economy:** Economic Development and Growth ó Concept ó distinction between Growth and Development ó Features of Developing Economy ó Millennium Development Goals.
- Unit 2 : **Planning and Development:** Objectives of Economic Planning in India ó Introduction of Five Year Plans of India ó Fiscal Policy ó Monetary Policy.
- Unit 3 : **Agriculture:** Role of Agriculture in Indian Economy ó Agriculture Productivity and Problems in Indian Agriculture - Agricultural Finance in India.
- Unit 4 : **Industry:** Industrial development during planning periods ó Industrial Finance ó Mixed Economy: Private and Public Sector in Indian Economy ó Industrial Sickness.
- Unit 5 : **Trade:** International Trade ó Foreign Direct Investment (FDI) ó Special Economic Zones (SEZs) ó World Trade Organization (WTO) ó Liberalization, Privatization & Globalization (LPG) Impact of Globalization on Indian Economy.

Reference

1. Gaurav Datt and Ashwani Mahajan: Indian Economy, S.Chand, New Delhi, 2014.
2. Puri V.K and Misra S.K: Indian Economy, Himalaya, Mumbai, 2014.
3. Agarwal A.N: Indian Economy, Vikas Publishing, New Delhi, 2012.

2.9. Theory of Cooperation

Course Code: 18COPU0203

Credit: 3

Course Objective

To enable the students to understand: the basic concepts and Principles of Cooperation; the contributions of various Cooperators to the field of Cooperation; and distinction between Cooperation and other forms of business organisations

Content

- Unit 1 : **Cooperation:** Concept ó Features ó Benefits of Cooperation. Cooperative Principles: Meaning ó Evolution of Cooperative Principles ó Rochdale Principles ó Reformulation of Cooperative Principles by ICA 1937, 1966 ó ICA Cooperative Identify Statement 1995: Definition, Values and Principles.
- Unit 2 : **Cooperative Thoughts :** Pre-Rochdale Cooperative Thought ó Thoughts of Robert Owen, Dr.William King, and Charles Fourier ó Rochdale Model ó Post-Rochdale Cooperative Thought ó Dr.Gadgil- Raiffession and Schulz ó Different Schools of Cooperative Thought-Concepts only.
- Unit 3 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.
- Unit 4 : **Cooperative and Other Forms of Economic System:** Capitalism, Socialism and Cooperation ó Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement ó Place of Cooperation in open, closed and mixed economics.
- Unit 5 : **Strategies for Cooperative Development:** Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels ó ICA- Sectoral Organisation.

Books Recommended:

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.

Course Outcomes

On completion of the course the students would be able to:

CO1 explain the basic concepts and Principles of Cooperation

CO2 Compare the contributions of various Cooperators to the field of Cooperation

CO3 Distinguish Cooperation from other forms of economic organisations

CO4 Distinguish Cooperation from other forms of economic systems

CO5 Recognize the need and importance of cooperative extension, education and training

2.10. Principles of Management

Course Code:18COPU0204

Credit: 3

Course Objective

To enable the students to gain fundamental knowledge on the principles and skills in practicing functions of management

Content

- Unit 1 : **Management:** Definition, Nature and Scope- Principles- Functions, Evolution of Management Thought-Different Schools
- Unit 2 : **Planning:** Concept, Objectives- Importance- Types- Steps in Planning- Guidelines for Effective Planning- Decision Making- Concept, Steps and Features
- Unit 3 : **Organising:** Concepts, Objectives- Nature and Importance- Process- Principles of Organisation- Organisational Structure- Span of Control- Departmentation- Delegation of Authority and Responsibility- Centralisation and Decentralisation of Authority- Advantages and Disadvantages- Line and Staff Organisation
- Unit 4 : **Staffing and Directing:** Staffing- Meaning, Principles- Principles of Effective Communication, Motivation Theories: Maslow's Need Hierarchy; Herzberg's two factor theory; X, Y and Z Theory- Leadership Styles- Coordination- Meaning, Types, Needs and Techniques.
- Unit 5 : **Controlling:** Nature and process of Control- Essentials of Good Control- Tools and Technique of Control

Books Recommended

- 1) Bhattacharyya, (2014), *Principles of Management; Text and Cases*, Pearson Education, New Delhi.
- 2) Drucker Peter F., (1992), *Management Challenges for 21st Century*, Butterworth Heinemann, Oxford.
- 3) Kumar, Pardeep and Amanjot Sachdeva., (2012), *Fundamentals of Management*, S.Chand Publishing, New Delhi
- 4) Pillai, R.S. and S.Kala, (2013), *Principles and Practice of Management*, S.Chand Publishing, New Delhi.
- 5) Prasad, L.M., (2014), *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
- 6) Ravichandran, K and S.Nakkiran, (2009), *Principles of Management*, Abijit Publications, Delhi.
- 7) Robbins, (2013), *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education, New Delhi.
- 8) Tripathi, P.C. and P.N.Reddy, (2012), *Principles of Management*, McGraw Hill Education, New Delhi.

Course Outcomes

Upon completion of the course the students would be able to :

- CO1 Describe the concepts, evolution aspects, functions and different schools of Management
- CO2 Describe the importance, types, components and steps involved in planning
- CO3 Practice the process and principles of organising in an Organisation
- CO4 Practice staffing and directing functions of management
- CO5 Apply modern tools and techniques of control in organisational settings

2.11. Extension / Field Visit

Course Code: 18COPU02F2

Credit: non-credit

Course Objective

To expose the students to the field realities in the rural areas / grassroots cooperatives through adoption of various extension methodologies.

Content

Students will be facilitated to visit the adopted villages / cooperative societies for undertaking extension work as a part of curriculum as per the schedule decided by the department.

The faculty in-charge of this course will be responsible for making the students to prepare a report with photographs / short videos in addition to field reports wherever necessary.

Evaluation

The course evaluation is fully internal. It will comprise of PPT presentation after submission of the extension visit reports which will be followed by viva-voce examination. The faculty in-charge shall submit the marks to the HoD after conducting the PPT presentation and viva-voce.

The marks will be awarded based on the report, PPT presentation and viva-voce as detailed below.

Report and PPT Presentation	: 25 marks
Viva-voce	: <u>25 marks</u>
Total	<u>50 marks</u>

Course Outcomes

Upon completion of the course the students would be able to :

CO1.Study the realities of the rural settings

CO2. Analyse the status and functioning of grassroots level institutions

CO3. apply suitable extension methods

CO4. analyse the socio-economic problems and offer suitable solutions

CO5. imbibe the concern for community and become a socially responsible citizen

3.1. Village Placement Programme

Course Code: 18EXTU03V1

Credit: 2

Course Objectives

To enable the students to acquire skills in rapport building with rural population and to acquire skills in data collection methods, organizing rural people, conducting need based programmes- establishing collaborations with institutions and organizations of similar interest for the village development.

Content

- Appraisal and economic conditions of villages ó PRA methods ó surveys
- Understanding and analyzing resource base and occupational pattern.
- Assessing capabilities and linkages and resource flow pattern of the village
- Documentation of Rural In and Rural out
- Case studies on
 - Cooperatives
 - CPR
 - Rural economic organization/entities
 - Rural community based organizations
 - Educational institutions
 - Religious institutions
- Awareness programme on organic farming, marketing of agricultural produces through marketing cooperatives, value addition etc.,
- Sensitization sessions on rural business / livelihood opportunities
- Documentation and sharing of the extension experiences

Evaluation

This is a field based practical course. Evaluation will be done by the faculty-in-charge of VPP. It will be done based on the student's participation in field work and its documentation.

Course Outcomes

Upon completion of the course the students would be able to :

CO1. Study the realities of the rural settings

CO2. Analyse the status and functioning of grassroots level institutions

CO3. apply suitable extension methods

CO4. analyse the socio-economic problems and offer suitable solutions

CO5. imbibe the concern for community and become a socially responsible citizen

3.3. Mathematics - I

Course Code: 18MATU03B1

Credit: 3

Course Objective

To impart the fundamental concepts of statistical techniques.

Content

- Unit 1 : **Statistics:** Meaning, Scope, Uses and Limitations of Statistics-Collection of Data- Primary and Secondary Data Sources- -Classification, Tabulation and Interpretation.
- Unit 2 : **Measures of Central Tendencies:** Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode.
- Unit 3 : **Measures of Dispersion:** Range, Mean Deviation, Quartile Deviation, Standard Deviation and Co-efficient of Variation.
- Unit 4 : **Correlation:** Meaning and Definition-Scatter Diagram-Pearson's Co-efficient of Correlation-Rank Correlation-Regression-Linear Regression-Simple Problems.
- Unit 5 : **Index Numbers:** Method of construction-Aggregative & Relative Types-Cost of living Index- Growth Rate and Growth Index- Time Series- Definition- Applications.

Text Book:

1. RSN Pillai&Bhagavathi ,**Statistics**, S. Chand & Company Ltd, New Delhi 2012.
Unit 1: Chapters 3, 4, 5, 6, 7
Unit 2: Chapter 9
Unit 3: Chapters 10, 11
Unit 4: Chapters 12, 13
Unit 5: Chapter 14.

References:

1. P.R. Vittal, **Business Mathematics and Statistics**, 2002
2. P. Navnitham, **Business Mathematics & Statistics**, 2008

3.4. Business Communication

Course Code: 18ENGU0301

Credit: 3

Course Objective

To create learning, reading and writing ability on business correspondence among the students.

Content

- Unit 1 : **Communication:** Concepts - Objectives - Media - Types - Barriers to the Communication - Need and functions of a Business letter - Kinds of business letters- Effective Business Letter - Language and Layout of Business Letter - Enquiries and replies - Orders and Execution - Credit and Status Enquiries - Claims and Adjustments - Collection Letters - Sales Letters - Circular Letters.
- Unit 2 : **Banking Correspondence** - Insurance Correspondence - Agency Correspondence - Application for appointment - Correspondence of a Company Secretary.
- Unit 3 : **Report:** Concepts - Principles Governing the Preparation of report- Qualities of Good Report- Functions of Report - Business Report - Types of Reports - Report by Individuals - Reports by Committees or Sub-committees - Directors Reports - Minutes - Drafting of Resolutions and Minutes of a company meetings, Minutes Vs Reports.
- Unit 4 : **Job Application Letters and Resumes:** Interview letters - Essay writings on commerce - Industry and Banking - Communication Ethics - Legal aspects in Business Communications.
- Unit 5 : **Drafting of Company Meeting Notices:** Minutes- Agenda Notifications Letters to the Editorial of Newspapers - Precise Writing Modes of Communication: Internet, E-mail, Voice-mail, Intercom, Telegrams, Telex, Telephone, Fax, SMS, Video Conferencing, Multimedia, Smart Phone, Cellular Phones and I pad.

Books Recommended

- | | |
|--|----------------------------------|
| 1. Essentials of Business Communication | - Rajendra Pal & Korlahalli J.S. |
| 2. Effective Business English and Correspondence | - Pattan Shetty C.S.& Ramesh |
| 3. Modern Business Correspondence | - Nagamaiah and Bahi |
| 4. A Text Book of Business | - Gartside. L |
| 5. Manual of Commercial Correspondence | - Hume Bayley |

3.5. Cooperative Financial Institutions

Course Code: 18COPU0305

Credit: 3

Course Objective

To impart the students with the basic functions of cooperative banking and financial institutions.

Content

- Unit 1 : **Agricultural Cooperative Credit:** Primary Agricultural Cooperative Credit Societies, LAMPS ó District & State Cooperative Banks ó Constitution and management, structure, resource mobilization, lending and recovery management-Business Development Plan.
- Unit 2 : **Long Term Cooperative Credit:** Features of long term credit-Need for separate agencyóPrimary Agriculture and Rural Development Banks ó organizational pattern, sources of funds ó loaning procedures ó State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending
- Unit 3 : **Non-agricultural Cooperative Credit:** Constitution ó objectives ó functions of Urban Cooperative Banks ó Employees Cooperative Credit Societies ó Industrial Cooperative Banks.
- Unit 4 : **Banking Regulations Act 1949** (As Applicable to Cooperative Societies): Salient features - Provisions
- Unit 5 : **Management of Cooperative Finance and Banking Institutions** óViability Norms, NPA, Recovery Management, Government Sponsored Schemes ó Group lending ó Challenges before Cooperative Finance and Banking Institutions in the globalised economy

Books Recommended:

- 1) Chouby B.N (1968), *Cooperative Banking in India*, Asia Publishing House, Bombay.
- 2) GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
- 3) Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
- 4) Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.
- 5) Nakkiran S (1982), *Urban Cooperative Banking*, Rainbow Publications, Coimbatore.
- 6) Nakkiran S. & John Winfred A (1988), *Cooperative Banking in India*, Rainbow Publications, Coimbatore.
- 7) Ravichandran, K (2000), *Crop Loan system and Overdue*, Spellbound Publications, Rohtak.

Course Outcomes

Upon completion of the course the students would be able to :

CO1 Identify the structure of cooperative credit institutions

CO2 Describe the functions, constitution, resource mobilisation of STCCS & LTCCS

CO3 Describe the constitution, objectives and functions of Non-agricultural credit Cooperatives

CO4 Apply the salient features of Banking Regulation Act as applicable to cooperative societies

CO5 Continue to gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment

3.6. Financial Accounting

Course Code:18COPU0306

Credit: 3

Course Objective

To enable the students to gain practical knowledge on the advanced levels of financial accounting

Content

- Unit 1 : **Financial Accounting:** Definition ó Scope ó Functions ó Limitations. Depreciation ó Causes Methods of Depreciation - Straight Line Method and Diminishing Return Method- Annuity Method- Provision and Reserves ó Types of Reserves (Simple Problems).
- Unit 2 : **Bills of Exchange:** Definition-Features-Advantages-Types of Bills of Exchange-Account Current: Meaning-Definition-Procedures for calculating days of interest-Preparation of Account Current- Uses- Average Due Date: Meaning-Uses-Determination of Due Date-Basis for Calculation of Interest (Simple Problems).
- Unit 3 : **Self Balancing Ledger:** Meaning ó Debtors Ledger ó Creditors Ledger ó General Ledger ó Advantages of Self Balancing System ó Procedure of Self Balancing ó Transfer (Simple Problems)
- Unit 4 : **Departmental Accounts:** Meaning ó Need ó Advantages ó Distinction between (simple Problems) Departments and Branches ó Methods- Branch Account: Meaning ó Objects ó Types of Branches (Simple Problems).
- Unit 5 : **Hire Purchase and Instalment Purchase System :** Definition ó Features ó Instalment Purchase System ó Distinction between Hire Purchase and Instalment Systems ó Hire Purchase Trading Account - Goods on Sale or Return (Simple Problems) - Consignment Account: Meaning-Features-important terms-Distinction between Sale and Consignment and Joint Ventures

Books Recommended

- 1) Gopal B.K and H.N.Tiwari (2012), *Financial Accounting*, International Book House Pvt Ltd, New Delhi.
- 2) Maheswari R.P, S.C.Bhatia, and Renu Gupta (2013), *Financial Accounting*, International Book House Pvt Ltd, New Delhi.
- 3) Pillai RSN, Bagavathi and S.Uma (2013), *Fundamentals of Advanced Accounting*, S.Chand & Co Pvt Ltd, New Delhi.
- 4) Santosh Singhal (2012), *Accounting and Financial Analysis*, International Book House Pvt Ltd, New Delhi.

Course outcomes

On completion of course, the students would be able to:

- CO1 Differentiate various methods of depreciation
- CO2 Calculate depreciation adopting appropriate method
- CO3 Calculate days of interest average due date and prepare Account Current
- CO4 Prepare debtors ledger, creditors ledger and General ledger
- CO5 Devise and use departmental and branch accounting systems
- CO6 Maintain books for Hire purchase, consignment and joint ventures

3.7. Production, Trade and Services Cooperatives

Course Code:18COPU0307

Credit: 3

Course Objective

To enable the students to gain practical knowledge on the functioning of various types of cooperatives in the Micro Small and Medium Enterprise sectors in India

Content

- Unit 1 : **Dairy Cooperatives:** Place of Dairying in the Indian National Economy - Structure and functions of Dairy Cooperatives ó NDDB - Operation Flood Schemes - Anand Pattern
- Unit 2 : **Industrial and Processing Cooperatives:** Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies - Processing Cooperatives: Need and Importance of Spinning Mills - Sugar Factories - Tea factory.
- Unit 3 : **Marketing Cooperatives:** Origin and Development of Cooperative Marketing in India - Primary and Apex Cooperative Marketing Societies in India - their Constitution and working ó Various forms of assistance available from Government and NCDC- Regulated Markets
- Unit 4 : **Consumer Cooperatives:** Need and Importance - Origin and Development ó Structure and Working of Primary, Central and Apex Consumer Cooperatives ó NCCF ó Supermarkets
- Unit 5 : **Other Cooperatives:** Labour Contract Societies - Cooperative Printing Press - Cooperative Hospitals - Common Property Resource (CPR) Cooperatives: Lift Irrigation Cooperative Societies - Fisheries Cooperatives and Forest Produce Cooperatives

Books Recommended

- 1) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 2) Kamat G.S (1986), *Managing Cooperative Marketing*, Himalaya, Bombay.
- 3) Kulandaiswamy, V (1986), *Cooperative Dairying in India*, Rainbow Publications, Coimbatore.
- 4) Mahajan K.A (1993), *Cooperative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
- 5) Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 6) Rayudu, C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

Journals:

- 1) Cooperative Perspective
- 2) Indian Cooperative Review
- 3) Tamilnadu Journal of Cooperation
- 4) The Cooperator

E. Learning Resources:

- 1) <http://www.ncdfi.coop>
 - 2) <http://www.nafed-india.com>
 - 3) <http://www.ncdc.in>
 - 4) <http://www.coopsugar.org>
- Department of Cooperation, GRI.

- 5) www.nccf-india.com
- 6) <https://cooptex.gov.in>
- 7) <http://www.fishcofed.in>
- 8) <http://www.labcofed.org>

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe the constitution and management of marketing cooperatives in India
- CO2 Recognize the need and importance of dairy cooperatives in the development of dairy sector in India
- CO3 Explain the role of consumer cooperatives at different levels
- CO4 Recognize the role of various types of industrial cooperatives in employment generation and protection of rural industries
- CO5 Recognize the role of cooperatives in common property resource management

3.8. Cooperation in Foreign Countries

Course Code:18COPU0308

Credit: 3

Course Objective

To enable the students to get exposed to the functioning of different types of cooperatives across the world and draw lessons for India

Content

- Unit 1 : **Consumers Cooperatives in England:** Introduction ó Evolution ó Industrial Revolution ó Robert Owen ó Rochdale Pioneers ó Retail Stores ó Cooperative Wholesale Stores ó (CWS ó SCWS) ó Functions ó Features ó Reasons for Success ó Comparison to India.
- Unit 2 : **Credit Union in Germany:** Background ó Raiffeisen Societies ó Schulze Banks ó Functions- Features ó Reasons for success.
- Unit 3 : **Dairy Cooperatives in Denmark:** Background and Development ó Constitution and Working ó Features ó Federations ó Factors Contributing for the Success
- Unit 4 : **Cooperative Marketing Societies in Canada** - Origin and Development - Wheat Pools - Purchase Associations ó Functions - Features ó Causes for Success.
- Unit 5 : **Other types of Cooperatives in foreign Countries:** origin, development, features and causes for success of Cooperatives in Japan; China, Singapore, Israel, Sweden.

Books Recommended

- 1) Hajela T.N. (2010), *Cooperation Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 2) John Winfred & Kulaindaiswamy, V. (1986) *History of Cooperative Thoughts*, Rainbow Publications, Coimbatore
- 3) Mathur B.S. (1999) *Cooperation in India*, Sahithya Bhavan Publishers, Agra.
- 4) Onafowokan O.Oluyombo (2012), *Cooperative Finance in Developing Economies*, Soma Prints Limited, Nigeria.

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe the evolution of consumer cooperatives in England
- CO2 Describe the credit movement in Germany
- CO3 Differentiate the working of dairy cooperatives in Denmark and India
- CO4 Describe the functions of cooperative marketing in Canada
- CO5 Critique the development of cooperative movement in rest of the world
- CO6 Critically analyse factors contributing to the success of cooperatives in foreign countries
- CO7 Draw the lessons for Indian Cooperatives from successful global cooperative experiments

Course Objective

To enable the students to gain basic knowledge about mathematical and operations research techniques.

Content

- Unit 1 : **Set Theory:** Types of Sets, Set Operations-Law and Properties of Sets- De-Morgan's Laws-Applications to Business and Economic Problems.
- Unit 2 : **Simple and Compound Interest:** Effective Rate and Nominal Rate of Interest- Depreciation: Straight line method, Balancing Method and Annuities-Discounting.
- Unit 3 : **Matrix:** Basic Concepts-Addition and Multiplication of Matrices- Properties-Inverse of Matrix- Rank of a Matrix.
- Unit 4 : **Linear Programming Problem:** Formulation-Solutions by Graphical Method, Simplex Method: Feasible solution, Unbounded Solution, Infeasible solution.
- Unit 5 : **Transportation and Assignment Problem:** Formulation and Solution of Transportation Models-North West Corner Rule (NWCM)-Vogel's Approximation Method (VAM) Formulation and Solution of the Assignment Models-The Hungarian Method for Solution of the Assignment Problems-Variations of the Assignment Problem.

Text Books

1. P. Navnitham, **Business Mathematics & Statistics**, 2008, Unit 1,2,3&4
2. Prem Kumar Gupta & D. S. Hira, **Operations Research**, S. Chand & Company Ltd, Newdelhi, 2008. Unit 5: Chapter 3, Secs 3.5, Chapter 4, Secs 4.5 & 4.6

References

1. RSN Pillai&Bhagavathi, **Statistics**, S. Chand & Company Ltd, New Delhi, 2012.
2. S. P. Gupta & P. K. Gupta, **Business Statistics and Business Mathematics**, sultan chand& sons, 2009.

4.1. Computer Applications in Business

Course Code: 18CSAU04N1

Credit: 3

Objective

To understand the basic concepts of computer operations in business.

Content

Unit 1 : MS-Word: Introduction, features, document creation ó document editing, cursor movements; selecting, copying and moving text; finding and replacing text; spelling and grammar; page setup; table creation; mail merge; short cut keys

Exercise: preparation of bio-data, agenda, minutes, circular letters, letters to various sectors, mail merge, designing a news paper

Unit 2 : MS-Excel: Introduction, advantages and applications, organisation of workbook-editing a worksheet, range, formatting worksheet, chart: creation, changing types, print options; built-in functions

Exercises: preparation of payrolls, invoice, stock maintenance, charts for business analysis, use of financial functions.

Unit 3 : MS-Access: Introduction, advantages, applications ó store data in a table, retrieve data, sorting, searching in table ó viewing data using forms ó using SQL commands-preparation of business reports

Exercises: preparation of business databases and reports

Unit 4 : MS-PowerPoint: introduction, features, creating presentation, viewing, saving and close presentation, changing layout, changing designs, slide transition, add-in animation effects; inserting table, charts, pictures, clipart in presentation

Exercises: preparation of the advertisement, animation, transition effects, display board, audio & view presentation

Unit 5 : Internet: basics, terminologies; applications of internet ó email, Usenet, Telnet, e-commerce, world wide web, video conferencing

Exercises: e-mail creation, ordering a product through online.

Reference Books

1. 2007 Microsoft Office System: Step by Step, Joyce Cox, Joan Preppernau, Steve Lambert and Curtis Frye, 2007
2. Internet for everyone, 2/e, Alexis Leon and Mathew Leon, Vikas publication, New Delhi, 2011.

4.3.a. Income Tax Law and Practice

Course Code:15COPU04E1

Credit:3

Course Objective

To enable the students to understand and apply the basic principles and concepts of Income Tax Law in India

Content

- Unit 1 : **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporate, Societies and Trust - Income from various sources. Assessment Year ó Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status ó Exemptions & Deductions of Incomes - Mandatory of PAN Card
- Unit 2 : **Heads of Income:** Salaries ó Income from House Property ó Computation of Salaries & Income from House Property.
- Unit 3 : **Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual ó Computation of Capital Gains and losses.
- Unit 4 : **Income from Other Sources:** Computation of Income from other Sources ó Deductions under chapter 6A ó Section 80C and 80G Only.
- Unit 5 : **Filing of Returns:** Assessment of individual ó Computation of Total Income ó Tax Liability- Model Forms.

Books Recommended

- 1) Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
- 2) Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
- 3) Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
- 4) Singhania,(2005), *Direct Tax Law and Practice*, Taxmann Publications, New Delhi
- 5) Taxmannø (2015), *Master Guide to Income Tax Act*, Taxmann Publications, New Delhi.
- 6) Vinod,K. Singhania and Monica Singhania (2013), *Students Guide to Income Tax*, Taxmann Publications, New Delhi.

Course Outcomes

On completion of course, the students would be able to:

- CO1 Grasp different provisions of the Income Tax Act 1961
- CO2 Compute salaries and income from house property
- CO3 Calculate profit or loss from business and capital gains and losses
- CO4 Compute income from other sources and also deductions available under different sections
- CO5 Prepare and file income tax returns

4.3.b. Financial Management

Course Code: 18COPU04E2

Credit: 3

Course Objective

To enable the students to have clear understanding and develop skills on the application of the basic concepts of financial management in business organisations

Content

- Unit 1 : **Financial Management:** Definition - Objectives ó Scope and Functions ó Goals of Financial Management ó Roles and Functions of Financial Manager
- Unit 2 : **Sources of Finance:** Long-Term Sources of Finance - Borrowing from Lending Institutions - Cost of Capital: Meaning - Importance - Computation of Specific Costs: Debt - Equity Capital -Preference Shares - Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting: Need and Methods: Pay-back Period-ARR- NPV- Profitability Index - IRR (Simple Problems).
- Unit 3 : **Leverages:** Measures: EBIT - EPS Analysis ó Operating, Financial and Composite Leverages - Business and Operating Risk - Theories of Capital Structure- Determination of Capital Structure- Net Income Approach - Net Operating Income Approach - MM Approach.
- Unit 4 : **Working Capital Management:** Definition - Kinds - Needs - Factors Determining Working Capital Requirements - Working Capital Policy - Management of Cash - Factors Determining Cash - Determination of Optimum Cash Balance (Simple Problems).
- Unit 5 : **Dividend Decisions:** Forms of Dividend - Types - Policy - Theories- Waltors Model - Gorden's Model.

Books Recommended:

- 1) James C.Van Horne, and Sanjay Dhamija (2012), *Financial Management and Policy*, Pearson, Chennai.
- 2) Jonathan Berk, Peter Demargo and Ashok Thampy (2013), *Financial Management*, Pearson, Chennai.
- 3) Kulkarni and Satyaprasad (2011), *Financial Management*, Himalaya Publishing House Pvt Ltd., Mumbai.
- 4) Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.
- 5) Sheeba Kapil (2012), *Financial Management*, Pearson Chennai.

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe the different sources of long term finance for business organizations
- CO2 Apply the concepts of financial structure, cost of capital and capital budgeting practices
- CO3 Distinguish and practice different capital budgeting techniques
- CO4 Adopt the working capital management practices in business organizations
- CO5 Estimate the working capital requirements of business organisations
- CO6 Calculate dividend adopting different models

Course Objective

To enable the students to have better understanding on the rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

Content

Unit 1: Conceptual Framework

Consumer and Markets : Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction ó Grievances - complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit 2: The Consumer Protection Law in India

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy

ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007)
2. Consumer Affairs, Universities Press.
3. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
4. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
5. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
6. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
7. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
8. E-books: - www.consumereducation.in
9. Empowering Consumers e-book,
10. ebook, www.consumeraffairs.nic.in
11. The Consumer Protection Act, 1986 and its later versions. www.bis.org

Articles

- 1) Misra Suresh, (Aug 2017) *Is the Indian Consumer Protected? One India One People.*
- 2) Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) *Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models*, Journal of Consumer Policy.
- 3) Chakravarthy, S. (2014). *MRTP Act metamorphoses into Competition Act*. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
- 4) Kapoor Sheetal (2013) *Banking and the Consumer* Akademos (ISSN 2231-0584)
- 5) Bhatt K. N., Misra Suresh and Chadah Sapna (2010). *Consumer, Consumerism and Consumer Protection*, Abhijeet Publications.
- 7) Kapoor Sheetal (2010) *Advertising-An Essential Part of Consumer's Life -Its Legal and Ethical Aspects*, Consumer Protection and Trade Practices Journal, October 2010.
- 8) Verma, D.P.S. (2002). *Regulating Misleading Advertisements, Legal Provisions and Institutional Framework*. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

- 1) Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
- 2) Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
- 3) *Consumer Voice*, Published by VOICE Society, New Delhi.

Websites:

www.ncdrc.nic.in
www.consumeraffairs.nic.in
www.iso.org
www.bis.org.in
www.consumereducation.in
www.consumer-voice.in
www.fssai.gov.in

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe the nature of the market, consumer behaviour and factors resulting in dissatisfaction
- CO2 Apply salient provisions of the Consumer Protection Act
- CO3 Apply the procedure for redressal of consumer complaints
- CO4 Apply the provisions of the various allied Acts related to regulatory agencies and business environment
- CO5 Describe the role of industry regulator in respects of consumer protection
- CO6 Identify the adulterated products
- CO7 Identify the different quality mark of the products

4.4 Commercial Law

Course Code: 18COPU0409

Credit: 3

Course Objective

To enable the students to understand the essentials of different forms of contract and various other Acts governing trade and commerce.

Content

- Unit 1 : **Indian Contract Act, 1872** – Contract ó Definition ó Obligations and Agreement ó Nature of Contract and Classification ó Essentials of a Valid Contract ó Offer and Acceptance ó Consideration ó Capacity ó Free Consent ó Quasi Contracts and types.
- Unit 2 : **Discharge of a Contract** ó Meaning ó Different Modes of Discharge of Contract ó Meaning - Remedies for Breach of Contract ó Contract of Indemnity and Guarantees ó Rights of Surety ó Discharge of Surety ó
- Unit 3 : **Law of Agency:** Meaning, Creation of Agency, Kinds of Agency ó Rights and Liabilities of Principal and Agents. **Indian Partnership Act 1932:** Definition - Meaning and Essential elements in Partnership ó Limitations ó Rights and Liabilities of Partners ó Dissolution of Partnership Firm.
- Unit 4 : **Sale of Goods Act 1930:** Definition of Sale ó Sale and Agreement to Sell - Meaning and Types of goods ó Conditions and Warranties ó Meaning and Exception to the Doctrine of Caveat Emptor ó Rights of Unpaid Vendor ó Rights of Buyer - **Transfer of Properties Act, 1882:** Salient features.
- Unit 5 : **Rights and Duties of Common Carriers** ó Contract of Carriage of Goods by Sea ó Bill of Lading and Charter party ó Contract of Insurance, Principles of insurance ó Definitions of Different kinds of Insurance.

Books Recommended

- 1) Gogna, PPS (2014), *A Text book of Mercantile Law*, S. Chand & Company, New Delhi.
- 2) Kapoor, N.D (2013), *Business Law*, S. Chand & Company, New Delhi.
- 3) Pillai, R.S.N and Bhagavathi (2013), *Legal Aspects of Business*, S. Chand & Company, New Delhi.
- 4) Premavathy, N (2010), *Business Law*, Sri Vishnu Publications, Chennai.
- 5) Saravanavel. P. and Sumathi (2009), *Legal System in Business*, Himalaya Publishing House, New Delhi.
- 6) Shukla, M.C (2013), *Mercantile Law*, S. Chand & Company, New Delhi.
- 7) Tulsian P.C and C.A. Bharath Tulsian (2014), *Business Law*, S. Chand & Company New Delhi.

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe various features and provisions of Indian Contract Act
- CO2 Apply the provisions related to contract agreements
- CO3 Describe the duties and responsibilities of Principal and Agent
- CO4 Apply the concept of Caveat Emptor
- CO5 Describe different modes of carriers

4.5. Management Accounting

Course Code: 18COPU0410

Credit: 3

Course Objective

To enable the students to apply accounting tools and techniques and information in the decision-making process of the business organizations

Content

- Unit 1 : **Management Accounting:** Meaning- Objectives ó Nature and Scope ó Significance -Functions ó Relationship between Management Accounting, Cost Accounting and Financial Accounting - Tools and Techniques of Management Accounting - Limitations
- Unit 2 : **Financial Statement Analysis and Interpretation:** Meaning and Types of Financial Statements ó Limitation of Financial Statements ó Objectives and Methods of Financial Statement Analysis - Ratio Analysis ó Significance of Ratios Uses and limitations of Ratios (Simple problems)
- Unit 3 : **Marginal Costing:** Meaning and Definition- Managerial Applications of Marginal Costing (simple problems) - Cost Volume Profit Analysis: Meaning and Assumptions - BEP Chart - Advantages and Limitations
- Unit 4 : **Budgeting and Budgetary Control:** Definition, Importance, Significance, Classification of Budgets ó Fixed and Flexible Budgets - Cash Budget -Budgetary Control: Steps in Budgetary Control (simple problems).
- Unit-5 : **Standard Costing and Variance Analysis:** Meaning of Standard Cost and Standard Costing ó Advantages and applications ó Variance analysis: Material, labour and overhead variances (simple problems).

Books Recommended:

- 1) Gordon E, N. Jeyaram, N. Sundram & R. Jayachandram (2010) *Management Accounting*, Himalaya Publishing House, Mumbai
- 2) Madegowda J (2010), *Management Accounting*, Himalaya Publishing House, Mumbai
- 3) Rajasekaran Vand R.Lalitha (2011), *Corporate Accounting*, Pearson, Chennai.
- 4) Pandey I.M (2011), *Financial Management*, Vikas Publishing House Pvt Ltd, New Delhi.

Course outcomes:

On completion of course, the students would be able to:

- CO1 Apply different management accounting tools and techniques
- CO2 analyse the financial statements using ratios and other tools
- CO3 prepare profit planning using marginal costing and BEP analysis
- CO4 prepare different types of budgets in the organisational set-up
- CO5 prepare standards and apply variance analysis to find out the causes of variance.

4.6. Cooperative Management and Administration

Course Code: 18COPU0411

Credit: 3

Course Objective

To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises

Content

- Unit 1 : **Cooperative Management:** Definition, objectives ó features, management functions applied to Cooperatives
- Unit 2 : **Management Structure of Cooperatives:** Management team, general body, board of directors ó committees ó chief executives and Office Management
- Unit 3 : **Functional Areas of Management in Cooperatives:** Production, Materials, Financial, Personnel and Marketing.
- Unit 4 : **Issues in Cooperative Management** ó Professionalisation ó Management Development Programmes ó Deofficialisation of Cooperative Management ó Operational Efficiency of Cooperatives.
- Unit 5 : **Cooperative Administration:** Departmental set-up ó functional Registrars and their powers ó legal provisions and administrative powers of the Registrar affecting the cooperatives.

Books Recommended

- 1) I.C.A (1977), *Readings in Cooperative Management*, New Delhi.
- 2) Kamat G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi, 1987.
- 3) Krishnaswamy, O.R (1976), *Cooperative Democracy in Action*, Somaiya Publishing House, Mumbai.
- 4) Kulandaisamy, V (2000), *Cooperative Management*, Arurdhra Academy, Coimbatore.
- 5) Nakkiran S (2013), *Cooperative Management*, Deep and Deep Publications, New Delhi.
- 6) Sha A.K (1984), *Professional Management for Cooperative*, Vikas Publishing House, New Delhi.
- 7) Sinha S.K. & R. Sahaya (1981), *Management of Cooperative Enterprises*, NCCT, New Delhi.

Course outcomes :

On completion of course, the students would be able to:

- CO1 Apply the principles and functions of Management in Cooperative enterprises
- CO2 Describe the management structure of cooperatives and their functions and powers
- CO3 Apply the modern tools and technique in the various functional areas of management of cooperatives
- CO4 Analyse the important issues affecting the functioning of cooperatives
- CO5 Describe the departmental setup for the administration of cooperatives in TN and the administrative powers of RCS.

4.7. Cooperative Book Keeping System

Course Code: 18COPU0412

Credit: 3

Course Objective

To enable the students to understand and practice the unique system of book keeping prevalent in cooperative societies and institutions

Content

- Unit 1 : **Fundamentals of Cooperative Accounting:** Evolution ó distinctive features - differences between cooperative account keeping and double entry system ó single entry system and cooperative account keeping.
- Unit 2 : **Book keeping in Cooperatives:** Day Book ó Meaning, Types, Day book and Cash Book ó treatment of suspense account transactions
- Unit 3 : **General Ledger and Special ledgers in Cooperatives** ó reconciliation of General ledger balances with special ledgers ó Preparation of Receipts and Disbursements Statement ó Trial Balance and Receipts and Disbursements Statement
- Unit 4 : **Preparation of Financial Statements:** Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives
- Unit 5 : Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

Books Recommended and other References

- 1) GOI (2004), *Report of the Task Force on Revival of Rural Credit Institutions (ST Credit Structure)*.
- 2) Krishnasamy O.R. Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi, 1992.
- 3) Manickavasagam, P (1989), *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore.
- 4) NABARD (2010), *The Common Accounting System for PACS*, www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt.
- 5) Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.

Course Outcomes :

On completion of the course the students would be able to:

CO1 Describe the distinctive features of Cooperative book keeping

CO2 Maintain all kinds of books and records maintained in Cooperative organisations

CO3 Prepare the final accounts and balance sheet in the Cooperatives

CO4 Reconcile the general ledger and special ledgers

CO5 Adopt the modern vouchers and documents recommended by the Task Force on Cooperatives

4.8. Cooperative Extension

Course Code: 18COPU04F3

Credit: 4

Course Objective

To enable the students to understand and apply the concepts, process and methods of Extension in Cooperation

Content

- Unit 1 : **Extension Education:** Need, importance, scope, philosophy, objectives, principles; extension education systems, extension approach, training approach, cooperative approach, misconceptions about extension
- Unit 2 : **Extension Educational Psychology:** basic concepts, teaching, learning, learning situation, learning experiences; extension educational psychology
- Unit 3 : **Extension Teaching Methods:** selection of methods; classification of extension teaching methods: Individual Contact, Group Contact and Mass Contact methods- relative effectiveness of different methods
- Unit 4 : **Extension Programme Planning:** Programme planning process, collect facts, analyse situation, identify problems, decide on objectives, develop plan of work, execute plan, evaluation of progress, reconsideration; importance of extension programme; characteristics of a good programme; participation of organizations in programme planning; involvement of people in programme planning
- Unit 5 : **Cooperative Extension:** purpose, need, importance, philosophy, and areas of extension in cooperatives, institutions for cooperative extension, methods adopted in cooperative extension, issues in cooperative extension

Books Recommended:

- 1) Krishnaswamy, O.R (1997), *Fundamentals of Cooperation*, Oxford and IBH Publishing co. Pvt, ltd, New Delhi.
- 2) Mirtungai Sarangi and B.Subburaj (2002), *Each for All and All for Each*, Tamil Nadu Cooperative Union, Chennai.
- 3) Supe, S.V (1997), *An Introduction to Extension Education*, Oxford and IBH Publishing co. Pvt, ltd, New Delhi.

Journals:

- 1) Cooperative Perspective
- 2) Indian Cooperative Review
- 3) Tamilnadu Journal of Cooperation
- 4) The Cooperator

E. Learning Resources:

<http://www.egyankosh.ac.in>

Course Outcomes :

On completion of the course the students would be able to:

- CO1 Practice the basics of extension education
- CO2 Analyse the relationship between extension work and development
- CO3 recognize the need for different methods of extension
- CO4 recognize and prepare programme for extension work in rural areas
- CO5 recognize the need and importance of cooperative extension

5.1. Accounting Software

Course Code: 18COPU0513

Credit: 2

Course Objective

To enable the students to understand and make use of computer accounting software in accounting process

Content

- Unit 1 : **Introduction to Accounting** - Double Entry system of Book Keeping- Single Entry and Double Entry System of bookkeeping - Types of Accounts ó Accounting cycle .
- Unit 2 : **Introduction to Accounting Software:** Company creation, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups. (Practical)
- Unit 3 : **Preparation of Financial Statement:** Trading and Profit and Loss Account and Balance sheet. (Practical)
- Unit 4 : **Bank Reconciliation Statement:** Meaning - Causes for the differences between Cash Book and Pass Book balances - methods of preparation of Bank Reconciliation Statement. (Practical)
- Unit 5 : **Fund Flow and Cash Flow Statement:** Meaning- difference between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis (Practical).

Books Recommended

- 1) Mohan Kumar K and Rajkumar S(2009), *Computer Applications in Business*, Mc Graw Hill, Delhi.
- 2) Nadhani A.K and Nadhani K.K (2005), *Complete Tally*, Jain Book Agency, Delhi
- 3) Sudalaimuthu S and Anthony Raj, S (2014), *Computer Application in Business*, Himalaya Publishing House, Mumbai.
- 4) Vishal Soni (2008), *Computer Applications for Management*, Himalaya Publishing House, Mumbai.

Course Outcomes :

On completion of the course the students would be able to:

- CO1 Create accounting software for difficult kinds of organisations
- CO2 Create vouchers and ledgers
- CO3 Prepare financial statements using accounting software
- CO4 Prepare bank reconciliation statement under computerised accounting sydtem
- CO5 Prepare fund flow and cash flow statements
- CO6 Prepare financial budgets based on the accounting statements.

5.3. a. Principles of Marketing

Course Code: 18COPU05E4

Credit: 3

Course Objective

To enable the students to develop an understanding of the concepts, strategies and issues involved in marketing and to expose the students to the latest trends in marketing

Content

- Unit 1 : **Marketing Concept:** Concept of Market and Marketing, Modern Concept of Marketing, Objectives, Classification of Markets, Marketing and Economic Development, Social marketing-direct marketing, relationship marketing, green marketing, recent innovations- de marketing, remarketing, over marketing, meta ó marketing.
- Unit 2 : **Marketing Functions:** Marketing Process- Concentration, Dispersion and Equalization: Classifications of Marketing Functions, Functions of Exchange - Functions of Physical Supply- Facilitating Functions- Approaches to Marketing - Marketing Management- Process and Concepts.
- Unit 3 : **Marketing Mix:** Meaning of Product, Product Mix- Product Life Cycle- Price Mix- Pricing Objectives, Kinds of Pricing, Methods of Price Determination, Market Segmentations: Meaning, Definition and Pattern of Segmentation, New Product Development and Segmentation Steps.
- Unit 4 : **Promotion Mix:** Importance and objectives of Advertising, media selection- Personal Selling and Sales Promotion, Place Mix- Importance of Channels of Distribution - Functions of Middlemen-Wholesaler, Retailer.
- Unit 5 : **Services Marketing:** Meaning, Definition, Features - Difference between Transaction Marketing and Services Marketing- Classification of services, expanded marketing mix for services, E. Marketing- meaning, objectives, benefits- E- Auctioning.

Books Recommended:

- 1) Balaji, B. (2013), *Services Marketing and Management*, S. Chand & Company New Delhi.
- 2) Gupta, C.B and Rajan Nair, (2010), *Marketing Management*, S. Chand & Company New Delhi.
- 3) Philip Kotler and Gary Armstrong, (2012) *Principles of Marketing*, Pearson Prentice Hall, Delhi
- 4) Philip Kotler and Gary Armstrong (2013), *Principles of Marketing*, Prentice Hall, Delhi
- 5) Pillai, R.S.N and Bhagavathi, (2014), *Modern Marketing: Principles and Practice*, S. Chand & Company, New Delhi.
- 6) Sherlekar, S.A, Nirmala Prasad and Salvadorer Victor (2002), *Principles of Marketing*, Himalaya Publishing House, Mumbai.

Course Outcomes

On completion of the course the students would be able to:

- CO1 Describe the concept of marketing and innovative marketing trends
- CO2 Describe marketing functions - exchange functions, physical supply and market facilitation functions
- CO3 Appropriately apply marketing mix
- CO4 Analyse the functions of middlemen
- CO5 Recognize the role of advertisement in promotion of the product and create Ads
- CO6 Adapt to the online marketing and E- auctioning environment

5.3.b. Theory and Practice of Banking

Course Code: 18COPU05E5

Credit: 3

Course Objective

To enable the student to develop an understanding on the theory and practices of banking in India

Content

- Unit 1 : **Evolution of Banking:** Origin and Development of Banking- Types of banks and its Functions - Types of Customer - Banker Customer Relationship- RBI and its Functions.
- Unit 2 : **Financial Instruments:** Definition of Negotiable Instrument of Cheques, Bills of Exchange, Promissory Notes, Other Instruments: Demand Draft, Letters of Credit Banker's Cheque, Money Order, Pay Order, Travellers Cheque, Interest Warrants, and Money Order. Crossing: Meaning and kinds, Endorsement: Meaning and kinds of Credit and Debit Cards.
- Unit 3 : **E.Banking and ECS:** Delivery Channels- ATM cum Debit Card, Credit Card, Smart Cards, Bio-metric Card, Net Banking, Mobile Banking, IMPS, CBS, RTGS, NEFT, Virtual Currency, Digital Cash, E.Cheque, MICR, Cheque Truncation, ECS-Clearing and Settlement Systems.
- Unit 4 : **Funds Management:** Borrowings and Lending Rates- Floating and Fixed Rates of Types of Deposits, Paying Banker and Collecting Banker- Duties and Responsibilities and Statutory Protection to them.
- Unit 5 : **Bank Lending:** Principles of Sound Lending, forms of Loan, Secured and Unsecured Loans of Advances against various Securities, Modes of Creating charges-Lien, Pledge, Hypothecation, and Mortgage, NPA concept, classification and provisions.

Books Recommended

- 1) Gordon and Natarajan (2016), *Banking Theory Law and Practice*, Himalaya Publishing House, New Delhi.
- 2) Kandasamy K.P, Natarajan.S, and Parameswaran (2013), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 3) Sukhvinder Mishra (2012), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 4) Sundaram S.M (2008), *Banking Theory Law and Practice*, Sree Meenakshi Publication, Karaikudi.
- 5) Srivastava.P.K (2016), *Banking Theory and Practice*, HPH, New Delhi
- 6) www.kalyan-cityblogspot.in
- 7) www.rbi.org

Course Outcomes

On completion of the course the students would be able to:

- CO1 Describe the origin of banking companies and types of customers, banker of customer relationships and functions of RBI
- CO2 Handle the financial instruments such as Cheque, DD, Money order and credit and debit cards
- CO3 Practice net banking and mobile banking
- CO4 Calculate different types of interest charged for deposits
- CO5 Describe the duties of paying banker and collecting banker
- CO6 Distinguish secured and unsecured advances
- CO7 Analyse the causes and consequences of NPA

5.3.c. Office Management

Course Code: 18COPU05E6

Credits: 3

Course Objective

To enable the students to gain knowledge about structure and functioning of corporate offices

Content

- Unit 1 : **Office Management:** Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager - Role of Manager in Office, Planning and Scheduling of Office Work.
- Unit 2 : **Record Management:** Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System ó Electronic Data Processing ó E.Mail, LAN, WAN.
- Unit 3 : **Office Maintenance Management:** Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M),Need and objectives- Office Work-Work Simplification, Budgetary Control, organization for budgetary control ó office budget- Store Management, Housekeeping and Waste Management.
- Unit 4 : **Forms Control and Stationery:** Objectives of Form control, Steps in form control, Types of Forms and Design, Principles and Control Office Stationary and Supplies, Types of Stationary and Continuous Stationary Purchases.
- Unit 5 : **Office Accommodation and Layouts:** Location of Office, steps in office layout, principles of office layout, Office Environment

References:

- 1) Balraj Dugal (1998), Office Management, Kitab Mahal Publications, New Delhi.
- 2) Bhatia, R.C, (2007) Principles of Office Management, Lotus Press, New Delhi, online edition also.
- 3) http://books.google.co.in/books/about/Principles_of_Office_Management.html?id=4EBiT4q8P4UC
- 4) Kumar, N. and Mittal, R, (2001), Office Management, Anmol Publications, New Delhi.
- 5) Pillai, R.S.N and Bhagavathi, (2014) Office Management, S. Chand & Company New Delhi.
- 6) Thukaram Rao (2000), Office Organisation and Management, Atlantic Publishers, New Delhi.

Course Outcomes

On completion of the course the students would be able to:

CO1 Plan and Practice the functions of office and office manager

CO2 Devise and practice the record management system

CO3 Analyse the cost control methods and prepare office budget

CO4 Effect form control and control over the office stationeries and supplies

CO5 Practice the office layout principles and maintain office environment

5.4. Cooperative Legislation

Course Code: 18COPU0514

Credit: 3

Course Objective

To enable the students to develop an understanding on the legal framework governing the functions of cooperatives in India with special reference to Tamil Nadu

Content

- Unit 1 : **Cooperative Legislation:** Need for legal frame work for cooperatives-History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Model Cooperative Societies Bill 1957 ó Model Cooperative Societies Bill 1991óMulti - State Cooperative Societies Act 2002 ó The Constitution (Ninety Seventh Amendment) Act 2011.
- Unit 2 : **Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Provisions Relating to Registration, Amendment of Bye Laws, Qualifications and Management of Cooperatives.
- Unit 3 : **State Aid to Cooperatives** ó Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution.
- Unit 4 : **Regulatory Provisions Relating to Cooperatives** ó Audit, Inquiry, Inspection, Surcharge-Supersession of the Board-Winding up of Cooperatives- Settlement of Disputes.
- Unit 5 : **Provisions Relating to Employees of Cooperatives:** Common Cadre-Recruitment Bureau-Selection, Placementó Offences and Penalties to Employees óProvisions Relating to Appeal, Revision-Review- Cooperative Tribunals.

Books Recommended

- 1) Calvert H (1959), *The Law and Principles of Cooperation*, Thacker Spink., Calcutta.
- 2) Goel.B.B (2006), *Cooperative Legislation: Trends and Dimensions*, Deep and Deep Publications, New Delhi.
- 3) Government of India (1991), *Report of the Committee on Model Cooperative Act*, Planning Commission.
- 4) Government of India (2002), *The Multi – State Cooperative Societies Act, 2002*.
- 5) Government of Tamil Nadu (1983), *Tamil Nadu Cooperative Societies Act*.
- 6) Government of Tamil Nadu (1988), *Tamil Nadu Cooperative Societies Rules of 1988*.
- 7) Ravichandran, K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 8) Weeraman P.E (1989), *The Effect of Cooperatives Law on the Autonomy of Cooperatives In South East Asia*, ICA, New Delhi.
- 9) Weeraman P.E (1994), *A Model Cooperatives Societies Law With the Authors Commentary*, ICA, New Delhi.

Journals:

- 1) Cooperative Perspective
- 2) Indian Cooperative Review
- 3) Tamilnadu Journal of Cooperation
- 4) The Cooperator

E. Learning Resources:

<https://ica.coop/> , www.ilo.org, www.ncui.coop

Course Outcomes

On completion of the course the students would be able to:

- CO1 Recognize the need for separate law for cooperatives
- CO2 Apply procedures involved in the registration of cooperatives
- CO3 Evaluate the qualifications of members and members of board of management
- CO4 perform the functions of the management of registered cooperative societies
- CO5 Apply the regulatory provisions of the Act to the functions of the cooperatives

5.5. General and Cooperative Audit

Course Code: 18COPU0515

Credit: 3

Course Objective

To enable the students to understand and apply the concepts of general as well as cooperative audit to the audit of cooperative institutions.

Content

- Unit 1 : **Audit:** Commercial and cooperative audit- origin, definition, objectives, advantages, nature and scope of audit-Difference between commercial and cooperative audit- Rights, duties, responsibilities of commercial auditor- Audit programme- Vouching of cash and trade transactions- routine checking, importance of routine checking- Auditing in an EDP environment.
- Unit 2 : **Verification and Valuation of Assets and Liabilities:** Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- auditor's duty- Reserve- meaning, various reserves- Audit of final accounts- profit and loss account- balance sheet and relationship between them.
- Unit 3 : **Rights, Duties and Responsibilities of Cooperative Auditor:** Cooperative Audit- meaning, objectives, need, types and Department of Cooperative Audit in Tamil Nadu- Auditor's responsibility- Inspection and supervision- Commencement of cooperative audit- audit programme- mechanical and administrative audit.
- Unit 4 : **Audit Programme for Selected Cooperatives:** Cooperative Credit Institutions (PACS, DCCB)- Non-credit cooperatives (Marketing, consumer, dairy and industrial cooperatives)- Audit classification- Preparation of Final Audit Memorandum and its enclosures- schedule of audit defects,
- Unit 5 : **Embezzlement and Fraud:** Various methods- Methods of their detection- Safeguard to empty in internal checking and internal audit.

Journals:

Cooperative Perspective, TheCooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly

Websites:

www.tn.gov.in/coopaudit/

<http://www.tn.gov.in/rti/proactive/finance/handbook-coopaudit.pdf>

<http://www.icaiknowledgegateway.org/littledms/folder1/chapter-13-audit-of-co-operative-societies.pdf>

<https://mahasahakar.maharashtra.gov.in/Site/Upload/GR/Edited%20Audit%20Manual.pdf>

Books Recommended:

- 1) Department of Cooperative Audit (2010), *Cooperative Audit Manual*, Government of Tamil Nadu, Chennai.
- 2) Krishnaswami, O.R., (1980), *Cooperative Audit*, NCCT, New Delhi.
- 3) Rao, Kameswara Y., (1998), *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
- 4) Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi, 1989.

- 5) Tandon, B.N., S.Sudharsanam and S.Sundharabahu., (2013), *A Handbook of Practical Auditing*, S.Chand Publishing, New Delhi.

Course Outcomes

On completion of the course the students would be able to:

- CO1 Describe the basic concepts of general audit
- CO2 Demonstrate the difference between general and cooperative audit
- CO3 Develop knowledge on the verification and valuation of assets and liabilities
- CO4 Conscious of the rights, duties and responsibilities of a cooperative auditor
- CO5 Develop an audit programme for the cooperatives
- CO6 Summarize the embezzlement and frauds that are in the cooperatives

5.6. Cost Accounting

Course Code: 18COPU0516

Credit: 3

Course Objective

To enable the students to understand the basic cost concepts and methods and their application in the business concerns

Content

- Unit 1 : **Cost Accounting** : Meaning, Scope, Objective, Relationship of Cost Accounting and Management Accounting, Costing as an aid to management, Limitation and Objections against Cost Accounting, Methods of costing, Elements of cost, Preparation of cost sheet, Cost Concepts and Classification (Simple Problems).
- Unit 2 : **Material Cost Control**: Meaning, Need, Purchase Control-Centralized and Decentralized Purchasing Procedure, Store keeping and Stock Control: Types of stores-requisitioning for stores- Methods of Valuing Material Issue (Simple Problems).
- Unit 3 : **Labour Cost**: Types of Labour, Labour Turnover, Idle Time, Control Over Idle Time - Systems of Wage Payment (Simple Problem).
- Unit 4 : **Overheads**: Classification of Overheads, Allocation and Absorption of Overheads (Simple Problem)
- Unit 5 : **Process Costing**: Features of process costing- Job Costing and Process Costing, Principles of Process Costing, Process Losses-Normal Process Losses, Abnormal Process losses, Abnormal Gain.(Simple Problem) Contract Costing: Features of Contract Accounts, Job and Contract Costing-Types of Contracts (Simple Problem).

Books Recommended

- 1) Debarshi Bhattacharyya (2011), *Management Accounting*, Pearson, Delhi
- 2) Madegowda, J (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
- 3) Venkatasivakumar, V (2011), *Cost Accounting and Financial Management*, Pearson, Delhi.
- 4) Wilson, M (2011), *Cost Accounting*, Himalaya Publishing House, Mumbai.

Course Outcomes:

On completion of the course the students would be able to:

- CO1 Prepare the cost sheets of various forms of business organisations
- CO2 Undertake store keeping and stock control in business organisations
- CO3 Practice different systems of wage payment
- CO4 Carryout cost allocation and absorption of overheads
- CO5 Apply appropriate cost system and technique to business organisations

5.7. Internship Training

Course Code: 15COPU0517

Credit: 3

Course Objective

To enable the students to understand and gain knowledge on the day-to-day administration of various types of cooperatives at different levels

Methodology

Each student shall be attached with a cooperative institution / office of the Department of Cooperation, Government of Tamil Nadu for a period of 15 days either continuously or intermittent break as decided by the Department. This may be carried out either individually or by a group of students.

At the end of the programme, students have to submit a report. The report shall not exceed 30 pages neatly typed and bound along with the endorsement of the authorities of the Cooperative Institution / Office where he/she / they undergo internship.

Scheme of Evaluation

Internship Report will be assessed by a Team of Examiners consisting of Staff-in-charge and another member of the faculty as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weightage of marks for Report will be:

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

Course Outcomes

On completion of the course the students would be able to:

CO1 Carryout day-to-day operation, account maintenance and auditing of accounts.

CO2 Apply theoretical knowledge for solving practical problems of the Cooperatives

CO3 Communicate and interact with official of cooperative department

CO4 Analyse the functioning of different types of cooperatives

CO5 Prepare general working profile of the cooperatives

5.8. Elements of Research Methods

Course Code :18APRU0001

Credit:3

Course Objective

To enable the student to understand the basics, methods and procedures of research, and acquire knowledge in data analysis.

Content

- Unit 1 : **Research:** Definition, objectives, characteristics and types of research - Steps in research ó Selection of problem for research ó Sources of review of literature ó Hypothesis: concept and characteristics
- Unit 2 : **Research Design:** Need and components of research design, Methods of research ó experimental, descriptive studies, case study, and market survey.
- Unit 3 : **Data Collection:** Sources of data, Data Collection tools and techniques ó observation, interview, schedule, and questionnaire. Research Report ó Types of research report ó Format of a research report.
- Unit 4 : **Sample Vs Census methods:** Sampling methods, Processing of Data ó scoring, coding, classification and tabulation of data, diagrammatic, and graphical presentation.
- Unit 5 : **Data Analysis:** Correlation analysis - mean, median and mode; Range and Standard Deviation, and Uses of Software in data analysis.

TEXT Books

- 1) Krishnaswami O.R., & M.Ranganatham, Methodology of Research in Social Sciences, Mumbai : Himalaya Publishing House, 2010
- 2) Gupta S.C., Fundamentals of Statistics, Mumbai : Himalaya Publishing House, 2006.
- 3) Hans Raj, Theory and Practice in Social Research, Delhi: Surjeet Publications, 2002
- 4) Nakkiran S and Selvaraju R., Research Methods in Social Sciences, Mumbai Himalaya Publishing House, 2001.
- 5) Manoharan M., Statistical Methods, Palani : Paramount Publishers, 1997

References

- 1) Vijayalakshmi G. & Sivapragasam C., Research Methods: Tips and Techniques, Chennai : MJP Publishers, 2009.
- 2) Sadhu A.N. and Singh, A. Research Methodology in Social Sciences, Mumbai: Himalaya Publishing House, 2005.
- 3) Kothari C.R., Research Methodology, New Delhi : Vishva Prakashan, 2001.
- 4) Basotia G.R., Sharma K.K., Research Methodology, Jaipur (India) : Mangal Deep Publications, 1999.
- 5) Gosh B.N., Scientific Methods and Social Research, New Delhi: Sterling Publishers, 1997.

Course Outcomes

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

- CO1 Identify and formulate a problem for research.
- CO2 Choose the appropriate tools and techniques of data collection
- CO3 Prepare a suitable research design to carryout research
- CO4 Apply different methods of sampling
- CO5 Write research report to suit their purpose

6.1. Export Management and Documentation

Course Code: 18COPU06M1

Credit: 2

Course Objective

To enable the students to understand the basics and practices of Export Management and Documentation

Content

- Unit 1 :**Introduction to Export Management:** Definition, Need-for export management, Nature of export management, Features of export management, Process of export management, Functions of an export manager, Organisation structure of an export firm.
- Unit 2 :**India's Foreign Trade Policy and Export Promotion:** Foreign Trade Policy ó 2009-14, Objectives of Foreign Trade Policy, Main highlights of Foreign Trade Policy, Main Export Promotion Organisations in India.
- Unit 3 :**Export Marketing Channels and Export Sales Contract:** Concepts of Distribution Channels, International Channels Distribution, Agents in Exporting, Methods of Locating and Selecting an Agent, Signing the agreement, Nature of Exports Sales Contract, Settlement of Disputes, Terms of Payment in Export.
- Unit 4 :**Export Finance and Pricing:** Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports.
- Unit 5 :**Export Procedure and Documentation:** Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardisation procedure for export by sea, inland container depots, container freight stations, export by air, courier service, export by post - Collection, negotiation of export documents - registration, formalities with export promotion councils - Banking procedure.

Books Recommended:

- 1) Aseem Kumar (2007), Export and Import Management, Excel Books, Delhi.
- 2) Beedu R.R (2015), Documentary Letter of Credit ó with Export ó Import Case Studies, Jain Book Agency, Delhi.
- 3) Rai, Usha Kiran (2010), *Export – Import and Logistics Management*, PHI Learning Private Ltd., New Delhi.
- 4) Rama Gopal (2014), Export Import Procedures - Documentation and Logistics, New Age International (P) Ltd., Delhi.
- 5) Virendra K.Pamecha (20015), A Guide to International Trade and Export Management, Jain Book Agency, Delhi.

Journals:

International Journal of Management and Commerce Innovations
International Journal of Management and Applied Science,
Economic and Political Weekly
Foreign Trade Review

Websites:

<http://tedu.iift.ac.in/iift/index.php>
commerce.gov.in/

Course Outcomes

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

- CO1 Aware of Export Management and India's Trade Policy
- CO2 Describe the foreign trade policy of the India
- CO3 Identified the marketing channels for export
- CO4 Clarity on the export sale contract
- CO5 Describe the finance and pricing on export
- CO6 Summarize the details on Export Procedure and Documentation

6.2. Entrepreneurship Development

Course Code: 18COPU06M2

Credit: 2

Objective

To enable the students to understand the concept and the process of entrepreneurship development

Content

- Unit 1 : **Entrepreneurship:** Definition, Characteristics and Function of Entrepreneur-Types of Entrepreneurs- Entrepreneurship Competency (Input), Entrepreneurship Performance (Process) and Entrepreneurship Results (Output) - Need for Training and Development-Phase of EDP- Special Agencies- MSME - Definition and Functions.
- Unit 2 : **Institutional Finance to Entrepreneurs:** SFC, SIDCO, SIPCOT, TIIC, Commercial Bank-Small Industries Development Banks - TAICO Bank-Venture Capital and its Importance.
- Unit 3 : **Institutional Non Financial Setup to Entrepreneurs:** DIC, SIDCO, NSIC, SISI, Indian Investment Centre-Khadi and Village Industries Commission.
- Unit 4 : **Incentives and Subsidies:** Subsidised Service, Subsidy for Market, Transport Subsidy, Seed Capital Assistance, Taxation Benefits to SSI, Special Facilities for Import.
- Unit 5 : **Project Formulation:** Project Identification, Evaluation, Feasibility Analysis, Project Report.

Books Recommended:

- 1) Angadi, V.B., H.S. Cheema & M.R. Da (2009), *Entrepreneurship Growth and Economic Integration – A Linkage*, Himalaya Publishing House, Pvt Ltd., Mumbai.
- 2) Khanka S.S (2013), *Entrepreneurial Development*, S.Chand Publishing, New Delhi.
- 3) Nandah, H (2010), *Fundamentals of Entrepreneurship*, PHI, Delhi
- 4) Ravichandran K and Nakkiran S (2015), *Cooperative Entrepreneurship in Action*, Studera Press, Delhi.
- 5) Sudipta Kishore Nanda & Tapan Kumar Lenka (2012), *Entrepreneurship Innovations and Strategy*, Himalaya Publishing House, Pvt Ltd., Mumbai
- 6) Vasant Desai (2011), *The Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Mumbai.

Journals:

- 1) The Journal of Entrepreneurship, 2) Journal of Innovation and Entrepreneurship
- 3) IOSR Journal of Business and Management

E. Learning Resources:

- 1) <http://epgp.inflibnet.ac.in>, 2) <http://www.ediindia.org>
- 3) <http://www.wentels.com> 4) <https://www.youtube.com>

Course Outcomes

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

- CO1 Gain knowledge on the basic concepts of entrepreneurship
- CO2 Practice the various steps in the promotion of entrepreneurship
- CO3 Recognize and utilize the sources of business ideas
- CO4 Conduct feasibility studies
- CO5 Find out the sources of resources for entrepreneurship
- CO6 Apply the process of setting up of a business unit

6.3. Project Work

Course Code: 15COPU0618

Credit: 4

Course Objective

To enable the students understand and report the general functioning of a selected cooperative institution.

Methodology

Every student has to take up a project work in the field of cooperation and allied subjects during their sixth semester. This may be done either individually or by group of students (not exceeding five) under the supervision of a faculty member of the Department. At the end of the course, students have to submit a project report not less than 40 pages as per the format suggested under CBCS.

Evaluation

The Staff who serves as supervisor / guide will evaluate the report for 40 marks and another faculty member who serves as external member of the evaluation board will evaluate the report for 40 marks Viva voce shall be conducted to evaluate the performance of the student(s) for 20 marks by the team. The project report will be evaluated by a two consisting of the supervisor as internal member and one of the Faculty Members of the Department (as constituted by the Head) as an external member.

Marks Distribution

Evaluation of Report (Guide / Supervisor ó Internal)	40
Evaluation of Report (External member)	40
Evaluation of Performance through Viva-Voce (Joint)	20
Total Marks	100

Course outcomes

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

- i) Prepare a project report based on field study
- ii) Plan and apply research methodology
- iii) Apply appropriate statistical tools for analysis of data
- iv) Draft a field study report and edit it
- v) Recommend solutions based on the findings of the study

6.4. Human Resource Management

Course Code: 15COPU0619

Credit: 3

Objective

To impart the knowledge the students on the Functions of HR / Personnel Department, Labour Welfare and Industrial Relations

Content

- Unit 1 :**Human Recourse Management:** Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM.
- Unit 2 :**Human Resource Planning:** concept, objectives, need, **Job Analysis-** Job Description- Job Specification - Recruitment and Selection, placement and induction, Job Design-concept, approach and method - Employee Training: Concept, importance, types.
- Unit 3 :**Performance Appraisal:** Concept, objectives and methods- Job Evaluation ó concept, objectives and process- Promotion - Transfer and Demotion.
- Unit 4 :**Wage and Salary Administration:** Components of Compensation, objectives of Wage and Salary administration, Wage policy in India, Incentive- Fringe Benefits- Non monetary benefit -Social Security.
- Unit-5 :**Industrial Relation:** Trade Unionism - Grievance Handling - Collective Bargaining and Worker's Participation in Management - Stress Management.

Books Recommended:

- 1) Aswathapa, K, (2012), *Human Resource Management- Text and Cases*, Tata Mcgraw Hill Educational Pvt, Ltd, New Delhi.
- 2) Gupta, C.B, (2014), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- 3) Khanna, S.S, (2013), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- 4) Memoria C.B (2000), *Personnel Management*, Himalaya Publishing House, Mumbai.
- 5) Michael Armstrong (2006), *A Hand Book of Human Resource Management Practice*, Kogan Page, London.
- 6) Sheik, A.M, (2010), *Human Resource Development and Management*, S. Chand & Company New Delhi.
- 7) Subba Rao, P. (2000), *Essential of Human Resource Management and Industrial Relation, Text and Cases*, Himalaya Publishing House, Mumbai.

Course Outcome

On completion of the course the student would be able to

- CO1 Picture the organisational structure of HRM
- CO2 Prepare human resource planning, job analysis and job design
- CO3 Appraise the performance of the employees
- CO4 Describe the compensation, wage and salary system and fringe benefits
- CO5 Recognize the role of trade union towards workers,
- CO6 Assess the functioning of grievance handling system

6.5. Trends in Cooperatives

Course Code: 15COPU0620

Credit: 3

Course Objective

To enable the students to understand the current trends in the Cooperative section Government Policies towards cooperatives and the functioning of cooperatives in India.

Content

- Unit 1 :**Cooperation in the Globalised Era:** New Economic Policies- Performance of Cooperatives in the Primary, Secondary and Tertiary sectors- Challenges and opportunities for Cooperatives- New Generation Cooperatives
- Unit 2 :**Cooperative Finance & Banking:** Data & information on the structure functions and performance of the cooperative Finance and Banking Institutions on Short-term Cooperative Credit Structure: PACS, DCCBs & SCBs- Long-term Cooperative Credit Structure: PCARDBs & SCARDBS- UCBs- Industrial and Housing Cooperatives- REPCO bank- Employees Credit Cooperatives.
- Unit 3 :**Cooperatives Production & Processing:** Data & information on the structure functions and performance of the cooperative Production and Processing Cooperatives: Dairy Cooperatives- Weavers & Handloom Cooperatives- Cooperative Sugar Mills- Cooperatives Spinning Mills - Fisheries Cooperatives- IFFCO.
- Unit 4 :**Cooperative Trading & Services:** Data & information on the structure, functions and performance of Consumer Cooperatives- Agricultural Marketing Cooperatives- Cooperative Hospitals- Educational Cooperatives - Labour Cooperatives- Cooperative Printing Press.
- Unit 5 :**Cooperative Governance:** Data & information on the structure, functions of the State: Department of Cooperation and Cooperative Audit.

Journals:

Cooperative Perspective, The Cooperator, Review of International Cooperation, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KRIBHCO New Letter, CAB Calling, etc.

Websites:

agricoop.nic.in, www.ica.coop, www.ica-ap.coop, www.ncui.coop, www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in, www.ncdc.org, www.indiancooperative.com, etc.

References:

- 1) Hajela T.N., (2000), *Principles, Problems and Practice of Cooperation*, Konark Publishers, New Delhi.
- 2) Mathur, B.S., (1989), *Cooperation in India*, SBPD Publications, Agra.
- 3) Ravichandran, K and S.Nakkiran, (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 4) Journals: *Cooperative Perspective, The Cooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, Maharashtra Cooperative Quarterly, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KRIBHCO New Letter, CAB Calling*, etc.
- 5) Websites: agricoop.nic.in, www.ica.coop, www.ica-roap.coop, www.ncui.coop, www.nabard.org, nafscob.org, www.nafcub.org, www.nddb.org, www.tncu.tn.gov.in, www.ncdc.org, www.indiancooperative.com, etc.

Course Outcome

On completion of the course the student would be able to

- CO1 Summarize the new economic policy and its impact on cooperatives
- CO2 Gained knowledge on the performance of cooperatives in different sectors
- CO3 Describe the challenges faced by the present cooperatives and knowledge on the new generation cooperatives
- CO4 Exposed to the structure and functions of the cooperatives in finance and banking, production and processing, trading and services.
- CO5 Describe the structure and role of the departments of Cooperation and Audit in the State.
- CO6 Understood the cooperative governance and Government policy on Cooperatives

6.6. Cooperative Training

Course Code: 18COPU0621

Credit: 3

Course Objective

To enable the students to have practical exposure on the General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies at different levels.

Methodology

The practical training includes study visits to various categories of Cooperatives at primary, central (District), Apex (State) levels and to the various offices of the State Department of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

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

1. Agricultural Credit

- 1) PACS& FSS: Special features, General Working, Preparation of Accounts and statements, loan, operation, overdue collection,
- 2) DCCB: Special features - General Working, Resource Mobilization Bank or any one of its branch office - Relationship with Apex Bank, NABARD and their control - Loan Operations,
- 3) Primary Cooperative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode of repayment.
- 4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank: Special features, General Working and contribution for the development of the State Economy.

2. Non-Agricultural Credit

- 1) Urban Cooperative Bank: Working and functions.
- 2) Employees Cooperative Thrift and Credit Society: Working and functions.
- 3) Cooperative Housing Society: Working and functions.

3. Agricultural Non-Credit

- 1) Primary Cooperative Marketing Society: General working-functions-linking of credit with marketing-problems- Special Features.
- 2) Cooperative Sugar Factory: General working - Capacity Utilization- Functions - problems.
- 3) Regulated Markets: General working - special features -Challenges-Problems.
- 4) Cooperative Farming Society: General working- special features-Challenges-Problems.
- 5) Primary Cooperative Milk Producer's Society and District Cooperative Milk Producers Union- Functions - Processing of Milk & Milk Products
- 6) Primary Weaver's Cooperative Society: General Features- functions - Management and Administrative set-up- benefits.
- 7) Primary Cooperative Consumer Stores and Wholesale Stores General working

4. Other Type of Societies

- 1) Cooperative Printing Press
- 2) District Cooperative Union

- 3) Agro-Engineering Centre/Societies
- 4) Any other Cooperative societies of vital importance General working, Role in

5. Department Set-up

- 1) Registrar of Cooperative Societies: Administrative Set up of Cooperative Department in the State - Duties & Responsibilities.
- 2) Director of Cooperative Audit: Administrative Set up of Cooperative Audit Department in the State - Duties & Responsibilities

6. Any other important and need based Cooperative Institutions and Apex level Cooperative Institutions selected and approved by the Department.

Procedure

- 1) A brief introduction by the Staff-in-charge about the working of the society / institution /department prior to the study visit to the society.
- 2) In the Society ó a brief talk by Chief Executive / PRO / Manager/ Secretary / Assistant Secretary-Office-bearers on the origin, development, general working and problems of the society.
- 3) Detailed study of the latest Annual Reports, Audit Reports and Financial Statements.
- 4) Detailed study of the Bye-Laws of the society.
- 5) Study of the main books maintained and other statements.
- 6) Discussion with the office-bearers and members regarding the working, problems, Business Development Plan, etc.
- 7) Records are to be submitted to the Staff-in-charge within three days of the study visit to the society.

Evaluation

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

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

Criteria for Assessing Reports

- 1) Whether key problems have been identified and analysed?
- 2) Whether the report reflects active participation of the students in Practical Training Programme?
- 3) Whether recommendations are sound, useful and pragmatic?

Course Outcomes

On completion of the course the students would be able to:

CO1 Recognize the day-to-day operation of different types of cooperatives.

CO2 Analyse the functioning of different types of cooperatives

CO3 Communicate and interact with official of cooperative institutions

CO4 Assess the practical problems of the Cooperatives

CO5 Prepare field visit report

Non Major Elective Courses

Theory of Cooperation

Course Code: 18COPU03N1

Credit: 3

Course Objective

To enable the students to understand: the basic concepts and Principles of Cooperation; the contributions of various Cooperators to the field of Cooperation; and distinction between Cooperation and other forms of business organisations

Content

- Unit 1 : **Cooperation:** Concept ó Features ó Benefits of Cooperation. Cooperative Principles: Meaning ó Evolution of Cooperative Principles ó Rochdale Principles ó Reformulation of Cooperative Principles by ICA 1937, 1966 ó ICA Cooperative Identify Statement 1995: Definition, Values and Principles.
- Unit 2 : **Cooperative Thoughts :** Pre-Rochdale Cooperative Thought ó Thoughts of Robert Owen, Dr.William King, and Charles Fourier ó Rochdale Model ó Post-Rochdale Cooperative Thought ó Dr.Gadgil- Raiffesion and Schulz ó Different Schools of Cooperative Thought-Concepts only.
- Unit 3 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives.
- Unit 4 : **Cooperative and Other Forms of Economic System:** Capitalism, Socialism and Cooperation ó Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement ó Place of Cooperation in open, closed and mixed economics.
- Unit 5 : **Strategies for Cooperative Development:** Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels ó ICA- Sectoral Organisation.

Books Recommended

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.

Journals:

- 1) Cooperative Perspective
- 2) Indian Cooperative Review
- 3) Review of International Cooperation
- 4) Tamilnadu Journal of Cooperation
- 5) The Cooperator

E. Learning Resources:

- 1) <https://ica.coop/>
- 2) www.ilo.org
- 3) www.ncui.coop

Course Outcomes

On completion of the course the students would be able to:

CO1 explain the basic concepts and Principles of Cooperation

CO2 Compare the contributions of various Cooperators to the field of Cooperation

CO3 Distinguish Cooperation from other forms of economic organisations

CO4 Distinguish Cooperation from other forms of economic systems

CO5 Recognize the need and importance of cooperative extension, education and training

Objective

To enable the students gain fundamental knowledge on Cooperation and Industrial Cooperatives.

Content

- Unit 1 : **Cooperation:** Concept ó Features ó Benefits of Cooperation. Cooperative Principles: Meaning ó Evolution of Cooperative Principles ó ICA Cooperative Identify Statement 1995: Definition, Values and Principles.
- Unit 2 : **Cooperation and Other Forms of Economic Organisations:** Cooperation and Corporate concerns: Joint Stock Company and Partnership Firm, Cooperation and Public Utility Concerns, Self-Help Groups and Cooperatives.
- Unit 3 : **Industrial Cooperatives:** Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies
- Unit 4 : **Processing Cooperatives:** Need and Importance of Spinning Mills - Sugar Factories - Tea factory ó Constitution and Management of Processing Cooperatives
- Unit 5 : **Cooperative Administration for Industrial Cooperatives:** Departmental set-up ó functional Registrars and their powers ó Operational Efficiency of Industrial Cooperatives.

Books Recommended

- 1) Dubashi P.R. (1970), *Principles and Philosophy of Cooperation*, VAMNICM, Pune.
- 2) Hajela, T.N., (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred A. and Kulandaiswamy V. (1986) *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1989) *Fundamentals of Cooperation*, S.Chand & Co., New Delhi
- 5) Krishnaswami O.R, and Kulandaiswamy, V (1992) *Theory of Cooperation: An Indepth Analysis*, Shanma Publications, Coimbatore
- 6) Ravichandran, K and Nakkiran, S, (2009) *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
- 7) Saradha, V., (1986) *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 8) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.
- 9) Rayudu C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

Journals:

Cooperative Perspective, The Cooperator, Tamil Nadu Journal of Cooperation, Indian Cooperative Review, NCDC Bulletin, RBI Bulletin, IFFCO News Letter, KhadiGramodyog, Indian Journal of Industrial Relations.

Websites:

<http://industry.kerala.gov.in/index.php/services/industrial-co-operative-societies>
http://www.ncdc.in/activities_files/processingindustrialservice.htm
<http://www.taicobank.in/about-us-3/>
<http://www.indcom.tn.gov.in/>
icsonline.tn.nic.in/

Course Outcomes

On completion of the course the students would be able to:

CO1 Understood the basic concepts and Principles and Practices of Cooperation

CO2 Describe different forms of economic organisations

CO3 Describe different types of industrial cooperatives and its functions

CO4 State the importance of processing cooperatives under industrial cooperatives

CO5 Demonstrate the admiration of Industrial cooperatives by the state department

CO6 Describe financial Institutions that provide funds to industrial cooperatives

Course Objective

To enable the students to understand and practice the basic principles and concepts of Income Tax Law in India

Content

- Unit 1 : **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporate, Societies and Trust - Income from various sources. Assessment Year ó Accounting Year - Scope of total Income - TDS - Residential and Non-Residential Status ó Exemptions & Deductions of Incomes - Mandatory of PAN Card
- Unit 2 : **Heads of Income:** Salaries ó Income from House Property ó Computation of Salaries & Income from House Property.
- Unit 3 : **Profits & Loss of Business or Profession:** Meaning of Business or Profession, Computation of Profits and Loss of Business or Profession of an Individual ó Computation of Capital Gains and losses.
- Unit 4 : **Income from Other Sources:** Computation of Income from other Sources ó Deductions under chapter 6A ó Section 80C and 80G Only.
- Unit 5 : **Filing of Returns:** Assessment of individual ó Computation of Total Income ó Tax Liability- Model Forms.

Books Recommended:

- 1) Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
- 2) Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
- 3) Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
- 4) Singhanian,(2005), *Direct Tax Law and Practice*, Taxmann Publications, New Delhi
- 5) Taxmannø (2015), *Master Guide to Income Tax Act*, Taxmann Publications, New Delhi.
- 6) Vinod,K. Singhanian and Monica Singhanian (2013), *Students Guide to Income Tax*, Taxmann Publications, New Delhi.

Course Objective

To enable the students to have better understanding on the rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

Content

Unit 1: Conceptual Framework

Consumer and Markets : Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction ó Grievances - complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit 2: The Consumer Protection Law in India

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy

ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Suggested Readings:

12. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007)
13. Consumer Affairs, Universities Press.
14. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
15. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
16. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
17. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
18. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
19. E-books: - www.consumereducation.in
20. Empowering Consumers e-book,
21. ebook, www.consumeraffairs.nic.in
22. The Consumer Protection Act, 1986 and its later versions. www.bis.org

Articles

- 9) Misra Suresh, (Aug 2017) *Is the Indian Consumer Protected? One India One People.*
- 10) Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) *Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models*, Journal of Consumer Policy.
- 11) Chakravarthy, S. (2014). *MRTP Act metamorphoses into Competition Act*. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
- 12) Kapoor Sheetal (2013) *Banking and the Consumer* Akademos (ISSN 2231-0584)
- 13) Bhatt K. N., Misra Suresh and Chadah Sapna (2010). *Consumer, Consumerism and Consumer Protection*, Abhijeet Publications.
- 15) Kapoor Sheetal (2010) *Advertising-An Essential Part of Consumer's Life -Its Legal and Ethical Aspects*, Consumer Protection and Trade Practices Journal, October 2010.
- 16) Verma, D.P.S. (2002). *Regulating Misleading Advertisements, Legal Provisions and Institutional Framework*. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

- 4) Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
- 5) Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
- 6) *Consumer Voice*, Published by VOICE Society, New Delhi.

Websites:

www.ncdrc.nic.in
www.consumeraffairs.nic.in
www.iso.org
www.bis.org.in
www.consumereducation.in
www.consumer-voice.in
www.fssai.gov.in

Course Outcomes

On completion of course, the students would be able to:

- CO1 Describe the nature of the market, consumer behaviour and factors resulting in dissatisfaction
- CO2 Apply salient provisions of the Consumer Protection Act
- CO3 Apply the procedure for redressal of consumer complaints
- CO4 Apply the provisions of the various allied Acts related to regulatory agencies and business environment
- CO5 Describe the role of industry regulator in respects of consumer protection
- CO6 Identify the adulterated products
- CO7 Identify the different quality mark of the products
