

Courses of Study and Scheme of Examinations

B.Com. (Cooperation)

[Academic Year 2021 – 2022 onwards under the
CBCS and OBE Pattern]

Submitted for the
Approval of the 58th Academic Council
(6th September 2021)

Department of Cooperation
School of Management Studies
The Gandhigram Rural Institute
(Deemed to be University)
Gandhigram ó 624 302

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About the Department

The Department of Cooperation was established in 1956, one of the oldest Departments in Gandhigram Rural Institute. It is the first of its kind in offering Cooperation as an academic discipline at the University level in India with the basic objective of developing manpower with updated knowledge and skill in managing, facilitating, organizing, and revitalizing cooperatives and other community based organizations particularly in rural areas.

The thrust areas of teaching, research and extension include cooperative governance and empowerment, cooperative law and administration, rural finance and cooperative banking, agro-processing and marketing cooperatives, consumerism and consumer protection, new generation cooperatives, and cooperative training and extension.

The Department is offering UG and PG Programmes, viz., B.Com (Cooperation) and M.Com (Cooperative Management) respectively. The Department introduced Doctoral Programme in the year 1985 and so far the members of the faculty of the Department of Cooperation guiding on different subjects in the domain of cooperation and in the allied subjects. The Faculty members of our Department are mentoring UGC, ICSSR funded Post-Doctoral Fellows (PDF) and have also undertaken sponsored research projects with financial assistance from University Grants Commission (UGC), ICSSR, NCDC, Coconut Development Board, Tamil Nadu Planning Commission. The Faculty members are involved in the monitoring and evaluation of Rural Development Programmes and Special Schemes of the Ministry of Rural Development and Panchayati Raj and Ministry of Water & Sanitation, Government of India with its strong academic and field based research capabilities.

The Department has seven faculty members who have over the years developed expertise in the subjects of Cooperation and Cooperative Management.

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Vision of the Department

- ✓ Rural Development through Cooperatives

Mission of the Department

- ✓ Developing Human Resource for Professionalizing the management of Cooperative Enterprises

Strategies of the Department

- ✓ Offering Programmes and Courses on Cooperation and its allied Branches through Teaching, Research and Extension

Thrust Areas for Research

- ✓ Professionalization of cooperatives
- ✓ Cooperative enterprise development

Programme Educational Objectives (PEOs) of B.Com. (Cooperation)

PEO1	To generate graduates as Cooperators with strong knowledge base to develop resilient Cooperative Movement.
PEO2	To imbibe cooperative values and ethics coupled with human virtues in the minds of graduates.
PEO3	To promote the graduates with interpersonal skills necessary for team building and cooperative leadership.
PEO4	To make use of the domain knowledge and extension skills for the promotion and management of cooperatives and other community based organisations.
PEO5	To exhibit continuous improvement in their work and performance through Life-Long Learning.

Programme Outcomes for B.Com. (Cooperation)

PO1	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management
PO2	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises
PO3	Understand and practise cooperative values and ethics towards contributing for democratic social and economic order
PO4	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements
PO5	Apply extension principles in the field of cooperative education, training and extension for promoting and perpetuating cooperatives

Programme Specific Outcomes for B.Com. (Cooperation)

PSO1	Make use of the knowledge on cooperative enterprises, cooperative and allied laws, cooperative accounting and management in the effective functioning of cooperatives
PSO2	Understand and commit to cooperative principles, values and ethics in addressing the social issues through the cooperatives and community based organisations
PSO3	Recognize the need and the ability to engage in independent learning for continual development as a member-user and owner in Cooperatives
PSO4	Make use of the research knowledge in understanding the problems of Cooperatives at the grassroots level and devise extension planning / programme for membership promotion and business development of Cooperatives.
PSO5	Communicate effectively with the members, officials and non-officials and with the society at large about the Cooperative principles, values and ethics by being able to comprehend and present the idea of Cooperation
PSO6	Develop hands on experience in the fields of computerised accounting and auditing, GST and insurance

Graduate Attributes - Department of Cooperation

The graduates of the Department of Cooperation are expected to possess the following attributes.

- 1. Informed:** The graduates of the Department of Cooperation are well-informed and able to analyse and assimilate data and information pertaining to cooperatives. They understand the local and global issues and able to apply their knowledge in the field of cooperation. They are able to work in tandem with the rural community.
- 2. Problem solver:** The graduates of the Department of Cooperation have the ability to work on development issues through cooperative enterprises. They have creative, logical and critical thinking which in turn help them to respond to challenges and opportunities effectively in a professional manner. They are capable of making and implementing development decisions systematically.
- 3. Active learners and critical thinkers:** The graduates of the Department of Cooperation are active learners and are capable of critically analyzing issues and problems. They are capable of undertaking critical enquiry and reflection, find and evaluate information using a variety of methods. They do possess the attitude of acknowledging the works and ideas of others.
- 4. Effective communicators:** The graduates have good communication skills and are capable of articulating their ideas effectively. They can negotiate and engage with people in varied settings.

5. Interpersonal Relationship: The graduates, as members, users, owners and/or employees of the Cooperatives develop better mutual understanding and maintain cordial interpersonal relationship with the stakeholders.

6. Concern for Community: The graduates of the Department of Cooperation are capable of assessing and understanding the societal needs and issues and devising socially acceptable solutions for fulfilling the needs of the member community. The graduates volunteer spontaneously during the crisis like natural calamities.

7. Environment Consciousness: The graduates of the Department of Cooperation understand the need for safe and sustainable environment within the local and global contexts and the conservational responsibilities of Cooperatives to protect the environment.

8. Innovation and Entrepreneurship: The graduates of the Department of Cooperation identify opportunities and formulate strategies for sustainable cooperative / collective enterprises.

9. Cooperative Values and Business Ethics: The graduates of the Department of Cooperation would imbibe themselves with the Cooperative values of self-help, self-responsibility, equity, equality and solidarity, honesty, democracy, transparency, accountability, and business ethics.

Mapping of POs and PEOs

	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises	Understand and practise cooperative values and ethics towards contributing for democratic social and economic order	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements	Apply extension principles in the field of cooperative education, training and extension for promoting and perpetuating cooperatives
PEOs / POs	PO1	PO2	PO3	PO4	PO5
PEO1 To generate graduates as Cooperators with strong knowledge base to develop resilient Cooperative Movement.					
PEO2 To imbibe cooperative values and ethics coupled with human virtues in the minds of graduates.					
PEO3 To promote the graduates with interpersonal skills necessary for team building and cooperative leadership.					
PEO4 To make use of the domain knowledge and extension skills for the promotion and management of cooperatives and other community based organisations.					
PEO5 To exhibit continuous improvement in their work and performance through Life-Long Learning.					

Mapping of POs and GAs

	Become knowledgeable on cooperative enterprises, cooperative and allied laws, cooperative accounting and management	Gain and apply skills in the areas of cooperative management and administration, cooperative business, accounting and cooperative extension in strengthening the cooperative enterprises	Understand and practise cooperative values and ethics towards contributing for democratic social and economic order	Devise and maintain books of accounts under different accounting systems and able to prepare final accounts, balance sheet and other financial and cost accounting statements	Apply extension principles in the field of cooperative education, training and extension for promoting and perpetuating cooperatives
GAs / POs	PO1	PO2	PO3	PO4	PO5
GA1. Informed					
GA2. Problem solver					
GA3. Active learners and critical thinkers					
GA4. Effective communicators					
GA5. Interpersonal Relationship					
GA6. Concern for Community					
GA7. Environment Consciousness					
GA8. Innovation and Entrepreneurship					
GA9. Cooperative Values and Business Ethics					

Department of Cooperation, SoMS, GRI.
B.Com. (Cooperation)
Courses of Study and Scheme of Examinations
(From the Academic Year 2021-22 under CBCS and OBE Pattern)

S.No.	Category	Course Code	Title of the Course	No. of Credits	Lecture hrs / week	Evaluation		
						CFA	ESE	Total
First Semester								
1.1	Part I	21TAMU0101/ 21HIDU0101/ 21MALU0101/ 21FREU0101	(Any One) Language-I (Tamil / Hindi / Malayalam / French)	3	3	40	60	100
1.2	Part II	21ENGU01F1	Language-II (English)	3	3	40	60	100
1.3	Part IV	21CHIU0001/ 21CTAU0001/ 21CMIU0001	(Any One) Basic Language (Core Hindi-I/Core Tamil-I/ Core Malayalam-I)	2	2	20	30	50
1.4	Part V	21GTPU0101	Gandhi's Life, Thought and Work	2	2	20	30	50
1.5	Part V	21EXNU0101	Extension Education	2	2	20	30	50
1.6	Part III	21ECOU01A1	Allied Course-I : Business Economics	4	4	40	60	100
1.7	Part III	21COPU0101	Major: Business Organization and Management	4	4	40	60	100
1.8	Part III	21COPU0102	Major: Theory of Cooperation	4	4	40	60	100
Sub total				24	24	260	390	650
Second Semester								
2.1	Part I	21TAMU0202/ 21HIDU0202/ 21MALU0202/ 21FREU0202	(Any One) Language-I (Tamil / Hindi / Malayalam / French)	3	3	40	60	100
2.2	Part II	21ENGU02F2	Language-II (English)	3	3	40	60	100
2.3	Part IV	21CHIU0002/ 21CTAU0002/ 21CMIU0002	(Any One) Basic Language (Core Hindi-II/Core Tamil-II/ Core Malayalam-II)	2	2	20	30	50
2.4	Part V	21NSSU0201/ 21FATU0201/ 21SPOU0201/	(Any One) NSS/Fine Arts/Sports and Games	1	1	50	-	50
2.5	Part V	21YOGU0201	Yoga Education	1	1	50	-	50
2.6	Part IV	21EVSU0201	Environmental Studies	4	4	40	60	100
2.7	Part III	21ECOU02A2	Allied Course-II : Indian Economy	4	4	40	60	100
2.8	Part III	21COPU0203	Major: Principles of Accountancy	4	4	40	60	100
Sub total				22	22	320	330	650
Third Semester								
3.1	Part IV	21ENGU00C1	Communication and Soft Skills	2	2	50	-	50
3.2	Part V	21COPU03V1	Village Placement Programme	2	-	100	-	100
3.3	Part V		Human Values and Professional Ethics	1	1	50	-	50
3.4	Part III	21MATU03A1	Allied Course: Mathematics I	4	4	40	60	100

3.5	Part III	21COPU0304	Major: Cooperative Credit and Banking	4	4	40	60	100
3.6	Part III	21COPU0305	Major: Cooperative Book Keeping System	4	4	40	60	100
3.7	Part III	21COPU0306	Major: Financial Accounting	4	4	40	60	100
3.8	Part III	21COPU0307	Major: Business Regulatory Framework	3	3	40	60	100
3.9	Part V	21COPU03F1	Extension / Field Visit: credit cooperatives	1	1	50	-	50
Sub total				25	23	450	300	750
Fourth Semester								
4.1	Part V	21SHSU0001	Shanti Sena	1	1	50	-	50
4.2	Part IV	21CSAU04A1	MIS and Computer Applications in Business	3	3	40	60	100
4.3	Part III	21COPU04DX	Discipline Centric Elective (Any One) 1) 21COPU04D1 Income Tax Law and Practice 2) 21COPU04D2 Financial Management 3) 21COPU04D3 Consumer Affairs	3	3	40	60	100
4.4	Part III	21XXXU04GX	Generic Elective: offered by other departments/ MOOC Course	3	3	40	60	100
4.5	Part III	21MATU04A2	Allied Course-IV: Mathematics II	4	4	40	60	100
4.6	Part III	21COPU0408	Major: Production, Trade and Service Cooperatives	3	3	40	60	100
4.7	Part III	21COPU0409	Major: Management Accounting	4	4	40	60	100
4.8	Part V	21COPU04F2	Extension/Field Visit to Production, Trade and Service Cooperatives	1	1	50	-	50
Sub total				22	22	340	360	700
Fifth Semester								
5.1	Part III	21COPU05DX	Discipline Centric Elective (Any One) 1) 21COPU05D4 Banking Law and Practice 2) 21COPU05D5 Principles of Marketing 3) 21COPU05D6 Human Resource Management	3	3	40	60	100
5.2	Part III	21XXXU05GX	Generic Elective: offered by other departments / MOOC Course	3	3	40	60	100
5.3	Part IV	21COPU05SX	Skill Based Elective: (Any One) 1) 21COPU05S1	2	2	50	-	50

			Computerized Accounting 2) 21COPU05S2 Goods and Service Tax (GST) 3) 21COPU05S3 e-Commerce					
5.4	Part III	21COPU0510	Major: Cooperative Legislation	4	4	40	60	100
5.5	Part III	21COPU0511	Major: Cost Accounting	4	4	40	60	100
5.6	Part III	21COPU0512	Major: Cooperative Management and Administration	4	4	40	60	100
5.7	Part III	21APRU0001	Major: Elements of Research Methods	4	4	40	60	100
5.8	Part V	21COPU05F3	Extension/Field Visit: Federal Cooperatives	1	1	50	-	50
Sub total				25	25	340	360	700
Sixth Semester								
6.1	Part III	21COPU06MX	Modular Course: (Any One) 1) 21COPU06M1 Fundamentals of Export and Import (MOOC Course) 2) 21COPU06M2 Entrepreneurship Development 3) 21COPU06M3 Principles of Insurance	2	2	50	-	50
6.2	Part III	21COPU06MX	Modular Course (Any One) 1) 21COPU06M4 Logistic and Supply Chain Management 2) 21COPU06M5 Portfolio Management 3) 21COPU06M6 Company Law	2	2	50	-	50
6.3	Part III	21COPU0613	Major: Cooperation in Foreign Countries	3	3	40	60	100
6.4	Part III	21COPU0614	Major: Cooperative Audit	4	4	40	60	100
6.5	Part III	21COPU0615	Major: Financial Markets and Services	3	3	40	60	100
6.6	Part III	21COPU0616	Major: Dynamics of Cooperation	4	4	40	60	100
6.7	Part III	21COPU0617	Internship : Cooperative Training*	3	3	40	40+20= 60 [#]	100
6.8	Part III	21COPU0618	Project	4	4	40	40+20= 60 [#]	100
Sub total				25	25	340	360	700
Grant Total				143	141	2050	2100	4150

40 marks external evaluation + 20 marks for joint viva-voce

* 6.7 ó Two-week internship / training in cooperative institutions

Modular Course

S.No.	Semester	Course Code	Course Title	Nature (Major/Allied /Elective)	No. of Credits	No. of hours
1.	VI	21COPU06MX	1) 21COPU06M1 Fundamentals of Export and Import 2) 21COPU06M2 Entrepreneurship Development 3) 21COPU06M3 Principles of Insurance	Modular Course (Any One)	2	2
2.	VI	21COPU06MX	4) 21COPU06M4 Logistic and Supply Chain Management 5) 21COPU06M5 Portfolio Management 6) 21COPU06M6 Company Law	Modular Course (Any One)	2	2

Discipline Centric Elective

S.No.	Semester	Course Code	Course Title	Nature (Major/Allied/ Elective)	No. of Credits	No. of hours
1.	IV	21COPU04DX	1) 21COPU04D1 Income Tax Law and Practice 2) 21COPU04D2 Financial Management 3) 21COPU04D3 Consumer Affairs	Discipline Centric Elective (Any One)	3	3
2.	V	21COPU05DX	4) 21COPU05E4 Banking Law and Practice 5) 21COPU05E5 Principles of Marketing 6) 21COPU05E6 Human Resource Management	Discipline Centric Elective (Any One)	3	3

Generic Elective Courses
(Offered by the Dept. of Cooperation for other Dept. students
during III and V semester)

Course Code	Title of the Course	Semester	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
21COPU03G1	Theory of Cooperation	III	3	3	40	60	100
21COPU03G2	Industrial Cooperatives	III	3	3	40	60	100
21COPU05G3	Income Tax Law and Practice	V	3	3	40	60	100
21COPU05G4	Consumer Affairs	V	3	3	40	60	100

Allied Courses for the Students of other Department

Course Code	Title of the Course	Semester	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
21COPU03A1	Principles of Accountancy	II	4	4	40	60	100
21COPU04A2	Theory of Cooperation	IV	4	4	40	60	100

Value Added Courses for all Students

Course Code	Title of the Course	Semester	No. of Credits	Lecture hrs / week	Evaluation		
					CFA	ESE	Total
21COPU0VA1	Management of Producers Organizations	II	2	2	50	-	50
21COPU0VA2	Management of Family Business	III	2	2	50	-	50
21COPU0VA3	Jewel Appraisal Techniques for Managers	IV	2	2	50	-	50

1.7 Major: Business Organisation and Management

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To gain knowledge on the functioning of different forms of business organisations and their management.

Course Contents

- Unit I: **Business:** Definition, Objectives, Salient features, scope and essentials of a successful business - **Forms of Business Organization:** Sole proprietorship - partnership ó joint stock Company ó state enterprisesó cooperative organizations: features, merits and limitations ó business combinations: causes, types, merits and demerits
- Unit II: **Setting up a Business:** Procedural aspects in setting up of new business-factors involved in locating the business - size of the business: small size, large size, optimum size - **Financing of a Business:** Need for finance, sources and methods of raising finance- short- term, medium term and long term.
- Unit III: **Management:** Definition, nature, functions, Management thought: Contributions of F.W. Taylor, Henri Fayol, Peter F. Drucker **Planning-** concepts, objectives, nature and importance, types, steps in planning **Decision Making-** concepts, characteristics, elements, types and process
- Unit IV: **Organising and Staffing:** Organisation, types, functions, principles Delegation of Authority and Departmentation, Span of Management - **Staffing** ó Elements, functions - Recruitment-Sources, Selection: concept, Stages selection procedure and kinds of test.
- Unit V: **Direction-** Definition, nature and importance, Motivation Theories: Maslow's Need Hierarchy; Herzberg's two factor; X and Y Theory- Leadership ó Functions, qualities, Styles ó Communication: Importance and Types - **Controlling:** Nature, process and essentials of Good Control- Tools and Techniques of Control.

References

1. Gupta C, B (2014), *Business Organisation and Management*, Jain Book Agency, New Delhi.
2. Pillai R.S. and S.Kala, (2013), *Principles and Practice of Management*, S.Chand Publishing, New Delhi.
3. Peter F Drucker, (2013), *The Practice of Management*, S.Chand Publishing, New Delhi.
4. Prasad L.M., (2014), *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
5. Ramasamy T (2018), *Principles of Management*, Himalaya Publishing House, Mumbai.
6. Ravichandran K and S.Nakkiran, (2009), *Principles of Management*, Abijit Publications, Delhi
7. Sherlekar S. A. (2020) *Modern Business Organisation and Management*, fifth edition, S. Chand, New Delhi

8. Shukla M C, (2020), *Business Organisation & Management*, S.Chand Publishing, New Delhi.
9. Tripathi P.C. and P.N.Reddy, (2012), *Principles of Management*, McGraw Hill Education, New Delhi.

e.Resources

1. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
2. https://drive.google.com/file/d/1kgrt-OcqPWqNeP3imivWbNDtH_Tf0IF/view
3. https://drive.google.com/file/d/1NRc_4M6qp88WexSnAg74FF43rjqF9ZNu/view

Course Outcome

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

CO 1	understand the basics of business, features and essentials of successful business, and forms of various business organisations	K ₂
CO 2	understand the procedural aspects of setting up of new business and raise capital for business	K ₂
CO 3	describe the principles of management, planning and decision making	K ₃
CO 4	describe staffing and directing functions of management	K ₂
CO 5	understand the modern tools and techniques of control in organisational settings	K ₂

1.8. Major: Theory of Cooperation

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand the concepts and principles of cooperation; the contributions of various cooperators; and to distinguish between cooperatives and other forms of business organisations

Course Contents

- Unit I: Cooperation:** Concept ó Features ó Benefits of Cooperation - 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 II: 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 Raiffesion and Schulze - Delitzch ó Dr. Gadgil.
- Unit III: Cooperative and other Forms of Economic Systems:** Capitalism, Socialism and Mixed Economy ó Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement ó Place of Cooperation in open, closed and mixed economies.
- Unit IV: Cooperation and other Forms of Business:** Cooperatives and Joint Stock Company and Partnership Firm, Cooperative and Public Utility Concerns, Cooperatives and Trade Union, Self-Help Groups and Cooperatives, Joint Liability Groups and Cooperatives.
- Unit V: Cooperative Education and Extension:** Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels - Need and importance of Cooperative Extension.

References

- 1) Bedi R.D., *Theory, History and practice of Cooperation*, International Publishing House, Meerut.
- 2) Dubhashi, P.R (1970), *Principles and Philosophy of Cooperation*, VAMNICOM, Pune.
- 3) Hajela T.N., *Cooperation – Principles, Problems and practice*, Konark Publishers, Delhi.
- 4) Ian Mac Pherson (1995), *Cooperative Principles for the 21st Century*, ICA, Geneva.
- 5) Krishnasamy O.R and Kulandaiswamy, V (2000), *Cooperation: Concept and Theory*, Arudra Academy, Coimbatore.
- 6) Krishnasamy O.R. (1985), *Fundamentals of Cooperation*, S.Chand & Co., New Delhi.
- 7) Kulandaiswamy and John Winfred, *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 8) Madan G.R., *Cooperative Movement in India*, Mittal Publications, Delhi.
- 9) Mathur B.S., *Cooperation in India*, Sahitya Bhavan, Agra.

- 10) Ravichandran K and S. Nakkiran (2009), *Cooperation: Theory and Practice*, Abijit Publication, New Delhi.
- 11) Saradha V., *Theory of Cooperation*, Himalaya Publishing House, Bombay.

e. Resource

1. <http://www.ica-ap.coop>

Course Outcome

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

CO 1	understand the concepts and principles of cooperation	K ₂
CO 2	describe the contributions of various cooperators to the field of cooperation	K ₂
CO 3	explain cooperation and other forms of economic systems	K ₂
CO 4	compare and contrast cooperatives from other forms of economic organisations	K ₂
CO 5	identify the need and importance of cooperative extension, education and training	K ₃

2.8. Major: Principles of Accountancy

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand the concepts of accounting, accounting standards, procedures and systems adopted by the business organizations

Course Contents

- Unit I: 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- Accounting Standards ó Accounting Systems ó Branches of Accounting.
- Unit II: 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 III: 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 IV: 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 V: 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)

References

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 Outcome

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

CO 1	understand the concepts and principles of different systems of accounting.	K ₂
CO 2	record and post various business transactions in appropriate books and registers	K ₅
CO 3	prepare bank reconciliation statement	K ₅
CO 4	prepare final accounts and balance sheet	K ₅
CO 5	rectify the errors in the accounting books and registers	K ₅

3.2. VPP: Village Placement Programme

(Credit: 2

CFA:100)

Course Objective

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.

Course Contents

- Appraisal and economic conditions of villages ó PRA methods ó surveys
- Understating and analyzing resource base and occupational pattern.
- Assessing nobilities and linkages and resource flow pattern of the village
- Documentation of Rural settings and problems.
- Case studies on
 - Cooperatives
 - CPR
 - Rural economic organization/entities
 - Rural community based organizations
 - Educational institutions
 - Religious institutions
- Awareness on grassroots level cooperatives and their significant role in the development of rural economy
- Awareness programme on organic farming, marketing of agricultural products 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 studentø participation in field work and its documentation.

Course Outcome

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

CO 1	understand the realities of the rural settings	K ₂
CO 2	find the status and functioning of grassroots level institutions	K ₁
CO 3	choose and apply suitable extension methods	K ₃
CO 4	analyse the socio-economic problems and offer suitable solutions	K ₄
CO 5	develop concern for community and become a socially responsible citizen	K ₆

3.4. Major: Cooperative Credit and Banking

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand the structure and functions of cooperative credit and banking institutions, and about recent developments.

Course Contents

- Unit I: **Short Term Cooperative Credit:** Evolution of credit cooperatives ó Agricultural Production credit ó STCCS - Primary Agricultural Cooperative Credit Societies, FSS, LAMPS ó District & State Cooperative Banks ó Constitution, objectives, functions, Governance, structure, resource mobilization, lending and recovery management- Problems, suggestions and Recent trends.
- Unit II: **Long Term Cooperative Credit:** Features of long term credit -Need for separate agencyó LTCCS - Primary Cooperative Agriculture and Rural Development Banks ó Governance structure, sources of funds ó loaning procedures ó State Cooperative Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending
- Unit III: **Non-agricultural Cooperative Credit:** Constitution ó objectives, Governance structure ó functions of Cooperative Credit Societies - Urban Cooperative Banks ó Employees Cooperative Credit Societies ó Industrial Cooperative Banks
- Unit IV: **Banking Regulations Act, 1949** (As Applicable to Cooperative Societies): Salient features - Provisions
- Unit V : **Management of Cooperative Finance and Banking Institutions** óViability Norms, Recovery Management, Prudential Norms ó Group lending ó Challenges before Cooperative Finance and Banking Institutions in the globalised economy

References

- 1) Abdul Kuddush and Zahir Hussain (2014), *Theory, Law and Practice of Cooperative Bank*, Limra Publications, Chennai.
- 2) Chouby B.N (1968), *Cooperative Banking in India*, Asia Publishing House, Bombay.
- 3) GOI (2004) *Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure)*.
- 4) GOI (2005) *Report on the Task Force on Revival of Cooperative Credit Institutions (LT Structure)*.
- 5) Laud G.M (1956), *Cooperative Banking in India*, The Cooperators Book Depot, Bombay.
- 6) Nakkiran S (1980), *Agricultural Financing in India*, Rainbow Publications, Coimbatore.
- 7) Nakkiran S (1982), *Urban Cooperative Banking*, Rainbow Publications, Coimbatore.
- 8) Nakkiran S. & John Winfred A (1988), *Cooperative Banking in India*, Rainbow Publications, Coimbatore.
- 9) Ravichandran K (2000), *Crop Loan system and Overdue*, Spellbound Publications, Rohtak.

Course Outcome

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

CO 1	identify the structure of cooperative credit and banking institutions	K ₃
CO 2	describe the constitution, objectives, functions & management of STCCS & LTCCS	K ₃
CO 3	explain the constitution, objectives, functions & management of Non-agricultural credit Cooperatives	K ₃
CO 4	understand the salient features of Banking Regulation Act as applicable to cooperative societies	K ₂
CO 5	continue to gather knowledge on the recent developments and challenges for cooperative financial institutions in the Globalised environment	K ₄

3.6. Major: Cooperative Book Keeping System

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

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

Course Contents

- Unit I: **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 II: **Book keeping in Cooperatives:** Day Book ó Meaning, Types, Day book and Cash Book ó treatment of suspense account transactions
- Unit III: **General 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 IV: **Preparation of Financial Statements:** Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives
- Unit V : Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)

References

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

Course Outcome

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

CO 1	describe the distinctive features of Cooperative book keeping	K ₃
CO 2	prepare all kinds of books and records maintained in Cooperative organisations	K ₃
CO 3	reconcile the general ledger and special ledgers	K ₄
CO 4	prepare the final accounts and balance sheet in the Cooperatives	K ₄
CO 5	adopt the modern vouchers and documents recommended by the Task Force on Cooperatives	K ₅

3.7. Major: Financial Accounting

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To gain practical knowledge on the advanced levels of financial accounting

Course Contents

- Unit I: **Depreciation Accounting:** 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 II: **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 III: **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 (Simple Problems)
- Unit IV: **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 V: **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

References

- 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 Outcome

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

CO 1	calculate depreciation adopting appropriate method	K ₄
CO 2	calculate days of interest average due date and prepare Account Current	K ₄
CO 3	prepare debtors ledger, creditors ledger and General ledger	K ₄
CO 4	devise and use departmental and branch accounting systems	K ₄
CO 5	prepare books for Hire purchase, consignment and joint ventures	K ₄

3.8. Major: Business Regulatory Framework

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To understand the essentials of Contract and other Acts governing business

Course Contents

- Unit I : **Indian Contract Act, 1872** – Evolution, Need, Contract definition 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 II : **Discharge of a Contract** ó Meaning ó Different Modes - Remedies for Breach of Contract ó Contract of Indemnity and Guarantees ó Rights of Surety ó Discharge of Surety. **Law of Agency:** Meaning, Creation and Kinds of Agency ó Rights and Liabilities of Principal and Agents.
- Unit III: **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,
- Unit IV: **Carriage of Goods Act**-Carriage of Goods by land- Common carrier, duties and rights ó private vs public carrier, Contract of Carriage of Goods by Sea ó Bill of Lading and Charter party - Principles of Insurance Contract and classifications.
- Unit V : **Other Acts:** Salient features, importance provisions of Consumer Protection Act ó Grievance redressal mechanism - Minimum Wages Act ó Limitations Act - Right to Information Act, and Competition Act 2002

References

- 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) Saravanave. 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.

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- 1) <http://www.gdcbemina.com/docs/Business%20Law.PDF>
- 2) https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/BCOM1004%20BBA1004%20Business%20Law.pdf
- 3) <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

Course Outcome

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

CO 1	understand various features and provisions of Indian Contract Act	K ₂
CO 2	describe the provisions related to contract agreements	K ₂
CO 3	explain the duties and responsibilities of Principal and Agent	K ₂
CO 4	understand the concept of Caveat Emptor	K ₂
CO 5	understand the other relevant acts related to business	K ₂

3.9. Extension / Field Visit: Credit Cooperatives

(Credit: 1

Hour:1

CFA:50)

Course Objective

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

Course Contents

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 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 Outcome

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

CO 1	understand the realities of the rural settings	K ₃
CO 2	analyse the status and functioning of grassroots level credit cooperatives	K ₃
CO 3	apply suitable extension methods	K ₃
CO 4	analyse the socio-economic problems and offer suitable solutions	K ₄
CO 5	develop the concern for community and become a socially responsible citizen	K ₆

4.3.a. Discipline Centric Elective: Income Tax Law and Practice

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To understand the concepts of Income tax and the practice of Income Tax Law in India

Course Contents

- Unit I: **Indian Taxation System:** Meaning, Importance, Central and State powers of taxation ó Distribution of revenues between Union and States - Canons of taxation; types- Direct taxes & Indirect taxes ó Income Tax - meaning, history, importance, important definitions as per the Income Tax Act, 1961
- Unit II: **Provisions of the Income Tax Act 1961:** Taxes Relating to Individuals, Corporates, 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 III: **Heads of Income:** Salaries ó Income from House Property ó Computation of Salaries & Income from House Property ó Calculation of income tax.
- Unit IV: **Income from Other Sources:** Computation of Income from other Sources ó Deductions under chapter 6A ó Section 80C and 80G.
- Unit V : **Filing of Returns:** Assessment of individual ó Computation of Total Income ó Tax Liability- Model Forms.

References

1. Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasam, Publications, Dew Delhi.
2. Lal B.B. (2013), *Income Tax Law and Practice*, IK International Publishing House Pvt Ltd., 33rd Edition.
3. Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
4. Manoharan T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
5. Mithra G.S. (2022), *Income Tax Law and Practice*, Mahaveer Publications, Assam, India.
6. Mittal Preeti Rani & Bansal Anshika (2020), *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.
7. Nabhi (2021), *Income Tax Law Guidelines & Mini Ready Reckoner along with Tax Planning (2021-22 & 2022-23.)*, Nabhi Publications, New Delhi.
8. Pradeep .S.Shah & Rajesh. S. Kadakia (2021), *Taxmann's Master Guide to Icome Tax Act*, 31st Edition, Taxmann Publications Pvt Ltd, New Delhi.
9. Vinod K.Singhania & Kapil Singhania (2021), *Income Tax Law and Practice*, Taxmann Publications Pvt Ltd, New Delhi.
10. Vinod K.Singhania (2021), *Direct Taxes Ready Reckoner*, Taxmann Publications Pvt Ltd, New Delhi.

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1. <https://www.icse.edu>.
2. <https://www.taxmann.com>
3. <https://www.lawtimesjournal.in>
4. <https://www.journalpressindia.com>.
5. <https://www.icai.org>.

Course Outcome

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

CO 1	understand different provisions of the Income Tax Act 1961	K ₃
CO 2	compute salaries and income from house property	K ₄
CO 3	calculate profit or loss from business and capital gains and losses	K ₄
CO 4	compute income from other sources and also deductions available under different sections	K ₄
CO 5	estimate and file income tax returns	K ₆

4.3.b. Discipline Centric Elective: Financial Management

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

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

Course Contents

Unit I : **Financial Management:** Definition - Objectives ó Scope and Functions ó Goals of Financial Management ó Roles and Functions of Financial Manager ó Corporate Finance Vs Financial management.

Unit II : **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) ó Capital rationing.

Unit III: **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 IV: **Working Capital Management:** Definition - Kinds - Needs - Factors Determining Working Capital Requirements - Working Capital Policy ó Approaches to working capital management - Management of Cash - Factors Determining Cash - Determination of Optimum Cash Balance (Simple Problems).

Unit V : **Dividend Decisions:** Forms of Dividend - Types - Policy - Theories- Waltors Model - Gordon's Model.

References

- 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 Publications, Chennai.

Course Outcome

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

CO 1	describe the different sources of long term finance for business organizations	K ₂
CO 2	understand the concepts of financial structure, cost of capital and capital budgeting practices	K ₂
CO 3	distinguish and practice different capital budgeting techniques	K ₄
CO 4	estimate the working capital requirements of business organisations	K ₅
CO 5	calculate dividend by adopting different models	K ₄

4.3.c. Discipline Centric Elective: Consumer Affairs

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To understand the concepts of consumer affairs

Course Contents

- Unit I: 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 II: 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, 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 III: 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 IV: Role of Industry Regulators in Consumer Protection: Banking:** RBI and Banking Ombudsman **Insurance:** IRDA and Insurance Ombudsman **Telecommunication:** TRAI **Food Products:** FSSAI
- Unit V: 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

References

1. Choudhary, Ram Naresh Prasad (2005), *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
2. G. Ganesan and M. Sumathy (2012), *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
3. Girimaji, Pushpa (2002), *Consumer Right for Everyone* Penguin Books.
4. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
5. Suresh Misra and Sapna Chadah (2012), *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi

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1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in
3. www.bis.org.in
4. www.fssai.gov.in
5. www.cercindia.org

Course Outcome

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

CO 1	understand the salient features of Consumer Protection Act	K ₂
CO 2	understand of the consumer grievance redressal mechanisms	K ₂
CO 3	explain the business firms interface with consumers	K ₂
CO 4	understand the role of industry regulator in respects of consumer protection	K ₂
CO 5	understand the different quality mark of the products	K ₂

4.6. Major: Production, Trade and Service Cooperatives

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

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

Course Contents

- Unit I : **Dairy Cooperatives:** Role of Dairying in the Indian National Economy - Structure and functions of Dairy Cooperatives - Anand Pattern ó NDDDB - Operation Flood Schemes - Problems and Prospects
- Unit II : **Industrial and Processing Cooperatives:** 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 III: **Marketing Cooperatives:** Need, Importance, Structure, Functions and Development of Cooperative Marketing in India ó Various forms of assistance available from Government, NAFED and NCDC - Regulated Markets: Meaning, Importance, and its role in the open market.
- Unit IV: **Consumer Cooperatives:** Need and Importance - Origin and Development ó Structure and Working of Primary, Central and Apex Consumer Cooperatives ó NCCF - Role in Public Distribution System - Problems and Prospects
- Unit V: **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: Features and its functions.

References

- 1) Editorial Board (2014), *Innovative and Best Practices of Cooperatives*, ISSC, Pune
- 2) Hajela T.N. (2010) *Cooperation: Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) Kamat G.S (1986), *Managing Cooperative Marketing*, Himalaya, Bombay.
- 4) Kulandaiswamy V (1986), *Cooperative Dairying in India*, Rainbow Publications, Coimbatore.
- 5) Mahajan K.A (1993), *Cooperative Marketing*, Anmol Publications Pvt Ltd., New Delhi.
- 6) Pitchai C., (2010), *Annals of Cooperative Movement in India*, Shanlax Publications, Madurai
- 7) Ravichandran K and S.Nakkiran (2009), *Cooperation: Theory and Practice*, Abhijeet Publications, New Delhi.
- 8) Rayudu C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.

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- 1) <http://www.ncdfi.coop>
- 2) <http://www.nafed-india.com>
- 3) <http://www.ncdc.in>
- 4) <http://www.coopsugar.org>
- 5) www.nccf-india.com
- 6) <https://cooptex.gov.in>
- 7) <http://www.fishcofed.in>
- 8) <http://www.labcofed.org>

Course Outcome

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

CO 1	understand the need and importance of dairy cooperatives in the development of dairy sector in India	K ₁
CO 2	describe the role of various types of industrial cooperatives in employment generation and protection of rural industries	K ₂
CO 3	explain the constitution and management of marketing cooperatives in India	K ₂
CO 4	explain the role of consumer cooperatives at different levels	K ₂
CO 5	recognize the role of cooperatives in common property resource management	K ₂

4.7. Major: Management Accounting

(Credit: 4

Hours:4

CFA:40

ESE:60)

Course Objective

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

Course Contents

- Unit I : **Management Accounting:** Meaning- Objectives ó Nature and Scope ó Significance - Functions ó Relationship between Management Accounting, Cost Accounting and Financial Accounting - Accounting Tools and Techniques - Limitations
- Unit II : **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 III: **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 IV: **Budgeting and Budgetary Control:** Definition, Importance, Significance, Classification of Budgets ó Fixed and Flexible Budgets - Budgetary Control: Meaning and Steps in Budgetary Control (simple problems).
- Unit V : **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).

References

- 1) Gordon E, N. Jeyaram, N. Sundram & R. Jayachandram (2010) *Management Accounting*, Himalaya Publishing House, Mumbai
- 2) Madegowdaø 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.
- 5) James Jiambalvo (2020), *Managerial Accounting*, 7th Edition, Wily Publishing House, London
- 6) Greg Shields (2020), *Management Accounting*, Bravex Publications, New Delhi.

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Course Outcome

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

CO 1	understand different management accounting tools and techniques	K ₂
CO 2	analyse the financial statements using ratios and other tools	K ₃
CO 3	make profit planning using marginal costing and BEP analysis	K ₄
CO 4	prepare different types of budgets in the organisational set-up	K ₄
CO 5	prepare standards and apply variance analysis to find out the causes of variance	K ₄

4.8. Extension / Field Visit to Production, Trade and Service Cooperatives

(Credit: 1

Hour:1

CFA:50)

Course Objective

To understand the field realities in the production, trade and service cooperatives through adoption of various extension methodologies.

Course Contents

Students will be facilitated to visit the production, trade and service cooperatives 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 report 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 : 25 marks

Total 50 marks

Course Outcome

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

CO 1	understand the structure and functioning of the production, trade and service cooperatives	K ₂
CO 2	describe the reasons for the success or otherwise of the cooperatives	K ₃
CO 3	choose and apply suitable extension methods	K ₄
CO 4	analyse the ground realities on membersø socio-economic problems and offer suitable solutions	K ₄
CO 5	document and expose the sustainable models of cooperatives for serving the community better	K ₆

5.1.a. Discipline Centric Elective: Banking Law and Practice

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To develop an understanding on the banking theory law and practice in India

Course Contents

- Unit I : **Evolution of Banking:** Origin and Development of Banking- Types of banks and its Functions - Types of Customer - Banker Customer Relationship- RBI and its Functions, Banking Regulation Act 1949- important provisions.
- Unit II : **Negotiable Instruments:** Definition, features -Bills of Exchange, Promissory Notes, Other Instruments: Demand Draft, Letters of Credit, Cheque ó legal requirements, Crossing: Meaning and kinds, Endorsement: Meaning and kinds.
- Unit III: **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, SWIFT, UPI - Virtual Currency, Digital Cash, e-Cheque, MICR, Cheque Truncation - ECS-Clearing and Settlement Systems.
- Unit IV: **Funds Management:** Borrowings and Lending Rates- Floating and Fixed Rates ó, Term and Demand Deposits - Paying Banker and Collecting Banker- Duties and Responsibilities and Statutory Protection to them.
- Unit V : **Bank Lending:** Principles of Sound Lending, forms of Loan, Secured and Unsecured Loans ó Advances against various Securities, Modes of Creating charges-Lien, Pledge, Hypothecation, and Mortgage, NPA concept, classification and provisions. Consumer Grievance ó Banking Ombudsman, SARFAESI Act 2002 features.

References

- 1) Kandasamy K.P, Natarajan.S, and Parameswaran (2013), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 2) Sukhvinder Mishra (2012), *Banking Law and Practice*, S.Chand Publishing, New Delhi.
- 3) Sundaram KPM Varshney PN, (2014), *Banking Theory Law and Practice*, S.Chand Publishing, New Delhi.
- 4) Srivastava P.K (2016), *Banking Theory and Practice*, HPH, New Delhi

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- 1) <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
- 2) [https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20(2).pdf)
- 3) <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
- 4) www.kalyan-cityblogspot.in
- 5) www.rbi.org

Course Outcome

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

CO 1	understand the functions of banks, banker ó customer relationships and functions of RBI	K ₂
CO 2	apply the traditional and e-banking financial instruments	K ₃
CO 3	describe the duties of paying and collecting bankers	K ₄
CO 4	distinguish secured and unsecured advances	K ₃
CO 5	analyse the causes and consequences of NPA	K ₄

5.1.b. Discipline Centric Elective: Principles of Marketing

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To understand the concepts, strategies and issues involved in marketing and to expose the students to the latest trends in marketing

Course Contents

- Unit I : **Marketing Concepts:** Marketing ó Definition of market and marketing ó Importance of Marketing ó Modern marketing concept ó Global marketing ó E-marketing and Tele marketing ó Meaning and concepts ó Marketing ethics ó Career opportunities in marketing
- Unit II : **Marketing Functions:** Buying ó Selling ó Transportation ó Storage ó Financing ó Risk bearing ó Standardisation ó Market information
- Unit III: **Consumer Behaviour** ó Meaning ó Need for studying consumer behaviour ó Factors influencing Consumer behaviour ó Market segmentation ó Customer relations marketing
- Unit IV: **Marketing Mix** ó Product mix ó Meaning of product ó Product life cycle ó Branding ó Labelling ó Price mix ó Importance ó Pricing objectives ó Pricing strategies ó Personal selling and sales promotion ó Advertising ó Place mix ó Importance of channels of distribution ó Functions of middleman ó Importance of retailing in today's context
- Unit V : **Marketing and Government** ó Agricultural marketing ó Problems ó Remedial measures ó Bureau of Indian standards ó AGMARK ó Consumerism ó Consumer protection ó Rights of consumers

References

- 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 Outcome

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

CO 1	describe the concepts of marketing and innovative marketing trends	K ₃
CO 2	describe marketing functions - exchange functions, physical supply and market facilitation functions	K ₃
CO 3	appropriately apply marketing mix	K ₄
CO 4	recognize the role of advertisement in promotion of the product and create Ads	K ₃
CO 5	adapt to the online marketing and E- auctioning environment	K ₄

5.1.c. Discipline Centric Elective: Human Resource Management

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To gain knowledge on the functions of Human Resource Management, Labour Welfare and Industrial Relations

Course Contents

- Unit I : **Human Recourse Management:** Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM Genesis and growth of HRM in India.
- Unit II : **Human Resource Planning:** concept, objectives, need, **Job Analysis-** concept and objectives -Job Description- Job Specification - Recruitment and Selection, placement and induction, Job Design-concept, approach and method - Employee Training: Concept, importance, types.
- Unit III: **Performance Appraisal:** Concept, objectives and methods- Job Evaluation ó concept, objectives and methods- Transfer: needs, types- policy- Promotion concept, criteria and policy - Demotion: concept and need, Separation: Resignation, retirement, lay off, retrenchment, dismissal.
- Unit IV: **Wage and Salary Administration:** Components of Compensation, objectives of Wage and Salary administration, Wage policy in India, Fringe Benefits: features, objectives, types -Employee Safety under the Factories Act-Social Security.
- Unit V : **Industrial Relations:** Trade Union: meaning, characteristics, objectives and functions- Grievance Handling - Collective Bargaining objectives, and importance - Worker's Participation in Management: concept, importance and forms WPM.

References

- É Aswathapa K, (2020), *Human Resource Management- Text and Cases*, Tata Mcgraw Hill Educational Pvt, Ltd, New Delhi.
- É Gupta C.B, (2014), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- É Khanna S.S, (2013), *Human Resource Management- Text and Cases*, S. Chand & Company New Delhi.
- É Memoria C.B (2000), *Personnel Management*, Himalaya Publishing House, Mumbai.
- É Michael Armstrong (2006), *A Hand Book of Human Resource Management Practice*, Kogan Page, London.
- É Sheik A.M, (2010), *Human Resource Development and Management*, S. Chand & Company New Delhi.
- É Subba Rao, P. (2016), *Essential of Human Resource Management and Industrial Relation, Text and Cases*, Himalaya Publishing House, Mumbai

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2. <https://brauss.in/hrm-basic-notes.pdf>
3. [https://egyankosh.ac.in/youtubevideo.jsp?src=NikNO1tXJDQ&title=Human%20Resource%20Management%20\(Part-2\)](https://egyankosh.ac.in/youtubevideo.jsp?src=NikNO1tXJDQ&title=Human%20Resource%20Management%20(Part-2))
4. https://egyankosh.ac.in/youtubevideo.jsp?src=Yd_bWubDvSI&title=Introduction%20to%20Human%20Resource%20Management
5. https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf
6. <http://www.universityofcalicut.info/cuonline/exnotif/ex5462.pdf>

Course Outcome

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

CO 1	understand the HRM structure in the organisational setting	K ₂
CO 2	explain the concepts of human resource planning, job analysis and job design	K ₃
CO 3	apply the concept of performance appraisal	K ₃
CO 4	understand the significance and practice of compensation	K ₂
CO 5	recognize the role of trade unions in protecting the industrial relations	K ₂

5.3.a. Skill Based Elective: Computerised Accounting

(Credit: 2

Hours:2

CFA:50)

Course Objective

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

Course Contents

Unit I : **Introduction to Accounting** - Double Entry system of Book Keeping- Single Entry and Double Entry System of bookkeeping - Types of Accounts ó Accounting cycle.

Unit II : **Introduction to Accounting Software:** salient features of accounting software, company creation, - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups. (Practical ó using accounting software)

Unit III: **Financial Statements:** Preparation of Trading, Profit and Loss Account, Profit and Loss Appropriation account, and Balance sheet. (Practicaló using accounting software)

Unit IV: **Bank Reconciliation Statement:** Meaning - Causes for the differences between Cash Book and Pass Book balances - preparation of Bank Reconciliation Statement. (Practicaló using accounting software)

Unit V : **Flow Statements and Budgets:** Preparation of Funds Flow and Cash Flow - Preparation of Budgets - Ratio Analysis (Practicaló using accounting software).

References

- 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 Outcome

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

CO 1	understand different systems of accounting	K ₂
CO 2	create company, vouchers and ledgers in accounting software	K ₆
CO 3	prepare financial statements using accounting software	K ₆
CO 4	prepare bank reconciliation statement using accounting software	K ₆
CO 5	prepare fund flow, cash flow statements and budgets using accounting software	K ₆

5.3.b. Skill Based Elective: Goods and Service Tax (GST)

(Credit: 2

Hours:2

CFA:50)

Course Objective

To enable the students to understand the background, concepts, advantages, and filing procedures of GST

Course Contents

- Unit I: **Introduction to GST:** Background of GST - Process of introduction of VAT at the Centre and the States ó Advantages and Limitations of VAT - GST Concepts ó Process of preparation for GST - GST as the preferred Tax Structure- Shortcomings at the Central Level - Advantage at the Central Level - Shortcomings at the State Level - Advantage at the State Level.
- Unit II: **Models of GST :** Australian Model ó Canadian Model ó Kelkar- Shah Model ó Bagchi- Poddar Model ó The Practical Model - Concurrent Dual GST: Dual GST model - Applicability of GST - Apportionment of GST between Central and States - Cross utilization of ITC between the Central GST and the State GST
- Unit III: **Rates of Tax:** Rates in Foreign Countries ó In India ó Zero rating of Exports ó GST on Imports ó Special Industrial Area Schemes ó IT Infrastructure - Taxes & Duties outside the purview of GST: Tax on items containing Alcohol - Tax on Petroleum Products - Other Taxes & Duties on special items - Tax on Tobacco products - Taxation of Services.
- Unit IV: **Assessment of GST:** Input tax Credit under GST - Registration and Filing - Collection of GST - Refund and Adjustment of GST
- Unit V : **Administration of GST:** Constitutional Amendments - Administration - Chargeability - Compounding Option - Returns under GST - Registration Number - Audit and Assessment

References

- 1) Arpit Haldia (2021), *GST Made Easy - Answer to All Your Queries on GST*, Taxmann Publications, New Delhi
- 2) Datey V.S (2021), *GST Ready Reckoner*, Taxmann Publications, New Delhi
- 3) Gupta S.S. (2021), *GST: Law and Practice*, Taxmann Publications, New Delhi
- 4) Taxmann, (2021), *GST Manual*, New Delhi
- 5) Yogendra & Vandana Bangar (2021), *Beginner's Guide to GST*, Aadhya Prakashan, Allahabad.

Course Outcome

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

CO 1	trace the history, and explain the concepts and advantages of GST	K ₃
CO 2	compare and contrast different models of GST	K ₄
CO 3	examine the different rates of GST in India and Abroad	K ₅
CO 4	calculate the tax under GST	K ₆
CO 5	prepare and file returns under GST	K ₆

5.3.c. Skill Based Elective: e-Commerce

(Credit: 2

Hours:2

CFA:50)

Course Objective

To enhance the abilities to understand the principles and practices of e-Commerce

Course Contents

- Unit I: **An introduction to Electronic commerce:** Meaning, Evolution, Scope, Technical Components, Functions, Advantages and disadvantages, Models: C2C, C2G, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, and B2C.
- Unit II: **Electronic Payment System:** Introduction, Types of Electronic Payment System, Payment Types - Traditional Payment, Value Exchange System, Debit/Credit Card System, Electronic Fund Transfer, Paperless bill, Modern Payment of Cash, Electronic Cash: Advantages and Limitations.
- Unit III: **Planning for Electronic Commerce:** Planning Electronic Commerce - Linking objectives to business strategies -Measuring cost objectives - Comparing benefits to Costs -Strategies for developing electronic commerce web sites
- Unit IV: **Internet Marketing:** The Pros and Cons of online shopping - Justify Internet business, Internet marketing techniques, The E-cycle of Internet marketing, Personalisation e-commerce
- Unit V: **Governance system for e-commerce:** EóGovernance in India, Indian customer EDI System, Service center Imports - Exports

References

- 1) Chaffey (2013), *E-Business and E-Commerce Management: Strategy, Implementation and Practice*, Pearson Education India, New Delhi.
- 2) Joseph P. T. (2015), *E-Commerce: An Indian Perspective*, PHI Learning, New Delhi
- 3) Marsha Collie (2013), *eBay Business All-in-One For Dummies*, Wiley Bookseller services, New Delhi
- 4) Rajaraman V (2009), *Essentials of E - Commerce Technology*, PHI Learning, New Delhi
- 5) Sanjay Mohapatra (2013), *E-Commerce Strategy Text and Cases*, Springer Science + Business Media, New York

Course Outcome

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

CO 1	understand the principles and practices of e-Commerce	K ₃
CO 2	describe different methods of operation of e-Commerce	K ₄
CO 3	practice the e-Payment systems	K ₅
CO 4	practice the internet marketing techniques	K ₆
CO 5	practice the Governance of e-commerce	K ₆

5.4. Major: Cooperative Legislation

(Credit: 4

Hours:4

CFA:40

ESE:60)

Course Objective

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

Course Contents

- Unit I : Cooperative Legislation:** Need for legal framework for cooperatives -History of Cooperative legislation in India ó Salient Features of: Cooperatives Credit Societies Act of 1904; Cooperative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Cooperative Societies Bill 1991; Multi-State Cooperative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producersø Company Act 2013.
- Unit II : Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.
- Unit III: Management of Registered Societies:** General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Cooperatives - Properties and funds of Registered Societies - Net Profit Distribution.
- Unit IV: Provisions Relating to Employees of Cooperatives:** Appointment of paid officers and servants of registered society and their conditions of service - Recruitment Bureaus - Constitution of common cadre of service - Suspension of a paid officer or servant of society - Removal of paid officer or servant of society.
- Unit V : Regulatory Provisions Relating to Cooperatives ó** Audit, Inquiry, Inspection, Surcharge-Supersession of the Board- Settlement of Disputes - Winding up of Cooperatives - Appeal, Revision, Review and Cooperative Tribunal.

References

1. 97th Amendment ó Govt. of India, Gazettee, 2011.
2. Goel B. B. (2006), *Cooperative Legislation: Trends and Dimensions*, Deep & Deep Publications, New Delhi.
3. Nainta B. (2002), *The Law of Cooperative Societies in India: Central and States Legislation*, Deep & Deep Publications, New Delhi.
4. *Multi State Co-operative Societies Act 2002*, Govt. of India Gazette.
5. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Act 1983
6. Govt. of Tamil Nadu, The Tamil Nadu Cooperative Societies Rules 1988

E. Resources

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

Course Outcome

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

CO 1	understand the need for separate law for cooperatives	K ₂
CO 2	explain the procedures involved in the registration of cooperatives	K ₂
CO 3	understand the qualifications of members and members of board of management	K ₂
CO 4	describe the functions of the management of registered cooperative societies	K ₂
CO 5	explain the regulatory provisions of the Act	K ₂

5.5. Major: Cost Accounting

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand the cost concepts and methods and their application in the business concerns including cooperatives

Course Contents

- Unit I : **Cost Accounting:** Meaning, Scope, Objectives, Inter-relationship among the branches of accounting - Financial, Cost and Management Accounting, Costing as an aid to management, Limitations and Objections against Cost Accounting, , Elements of cost, Preparation of cost sheet, Cost Concepts and Classification (Simple Problems).
- Unit II : **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 III: **Labour Cost:** Types of Labour, Labour Turnover, Idle Time, Control Over Idle Time - Systems of Wage Payment (Simple Problem).
- Unit IV: **Overheads:** Classification of Overheads, Allocation and Absorption of Overheads (Simple Problem)
- Unit V : **Methods of Costing and Techniques of 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).

References

- 1) Debarshi Bhattacharyya (2011), *Management Accounting*, Pearson, New Delhi
- 2) Gerardus Blokdyk (2020), *Cost Accounting*, 5 Star Publications, New Delhi.
- 3) Madegowda, J (2012), *Advanced Cost Accounting*, Himalaya Publishing House, Mumbai.
- 4) Srikant M. Datar and Madhav V. Rajan (2017), *Cost Accounting*, Pearson, New Delhi.
- 5) Venkatasivakumar V (2011), *Cost Accounting and Financial Management*, Pearson, New Delhi.
- 6) Wilson M (2011), *Cost Accounting*, Himalaya Publishing House, Mumbai.

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2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
3. <https://www.freebookcentre.net/business-books-download/Cost-Accounting-Course-Material.html>

Course Outcome

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

CO 1	prepare the cost sheets of various forms of business organisations	K ₃
CO 2	undertake store keeping and stock control in business organisations	K ₃
CO 3	practice different systems of wage payment	K ₄
CO 4	carryout allocation and absorption of overheads	K ₃
CO 5	apply appropriate cost system and technique to business organisations	K ₄

5.6. Major: Cooperative Management and Administration

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand the fundamentals of management, decision making and execution aspects in cooperative enterprises

Course Contents

Unit I : **Cooperative Management:** Definition, objectives ó goals, uniqueness, management functions applied to Cooperatives ó Planning, Organising, Staffing, Directing and Control

Unit II : **Governance Structure of Cooperatives:** General body, Board of Directors - President - committees ó chief executives and Office Management

Unit III: **Functional Areas of Management in Cooperatives:** Production, Materials, Finance, Human Resource and Marketing management.

Unit IV: **Issues in Cooperative Management** ó Professionalisation ó Management Development Programmes ó Deofficialisation of Cooperative Management ó Operational Efficiency of Cooperatives.

Unit V : **Cooperative Administration:** Departmental set-up ó Functional Registrars and their powers ó legal provisions and administrative powers of the Registrar ó Restrictive provisions.

References

- 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 Outcome

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

CO 1	understand the principles and functions of Management of Cooperative enterprises	K ₃
CO 2	describe the management structure of cooperatives and their functions and powers	K ₃
CO 3	explain the modern process and components of functional areas of management of cooperatives	K ₄
CO 4	analyse the important issues affecting the functioning of cooperatives	K ₃
CO 5	describe the departmental setup for the administration of cooperatives in TN and the powers of Registrar of Cooperative Societies	K ₃

5.8. Extension/Field Visit: Federal Cooperatives

(Credit: 1)

CFA:50)

Course Objective

To learn more about the functions and the practical side of the federal cooperatives, to bridge the knowledge-gap.

Course Contents

Students will be facilitated to visit the federal cooperative organizations undertaking institutional visit 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 report 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 Outcome

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

CO 1	understand the realities of the cooperatives in federal settings	K ₂
CO 2	describe the status and functioning of federal institutions	K ₃
CO 3	learn the reasons for the success and sustainability of cooperatives	K ₄
CO 4	analyse the various problems and identify suitable solutions	K ₃
CO 5	compare and contrast the theoretical understanding with practice.	K ₄

6.1.a. Modular Course: Fundamentals of Export and Import

(Credit: 2)

Hours:2

CFA:50)

Course Objective

To understand the practices of Export Management and Documentation

Course Contents

- Unit I: **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 II: **India's Foreign Trade Policy and Export Promotion:** Background of India's Export & Export Business Plan - Foreign Trade Policy & 2015-20, Objectives and highlights of Foreign Trade Policy - Different Export Promotion Councils in India.
- Unit III: **Export Marketing Channels and Export Sales Contract:** Concepts of Distribution Channels, International Channels of Distribution, Agents in Exporting, Methods of Locating and Selecting an Agent, Signing the agreement, Nature of Exports Sales Contract, Settlement of Disputes, and Terms of Payment in Export.
- Unit IV: **Export Finance and Pricing:** Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, Duty Drawback and Claim Procedure, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports. Implications of GST in Export Chain.
- Unit V: **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.

References

- 1) Aseem Kumar (2007), *Export and Import Management*, Excel Books, Delhi.
- 2) Beedu R.R (2015), *Documentary Letter of Credit – with Export – Import Case Studies*, Jain Book Agency, Delhi.
- 3) Jignesh Vidani. (2019), *Export and Import Procedure*, Educreation Publishing.
- 4) Justin Paul & Rajiv Aserkar (2013), *Export and Import Management*, Oxford Press, 2nd Edition.
- 5) Nabhi (2019), *How to Export (with a new chapter on Exports under GST)*, Nabhi Publications.
- 6) Rai Usha Kiran (2010), *Export – Import and Logistics Management*, PHI Learning Private Ltd., New Delhi.

- 7) Ram Singh (2020), *Export and Import Management: Text and Case*, SAGE Publications Pvt Ltd, 1st Edition.
- 8) Rama Gopal (2014), *Export Import Procedures - Documentation and Logistics*, New Age International (P) Ltd., Delhi.
- 9) Rupnarayan Bose. (2020), *Letters of Credit: Theory and Practice*, Notion Press, 1st Edition.
- 10) Virendra K.Pamecha (2015), *A Guide to International Trade and Export Management*, Jain Book Agency, Delhi.

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- 1) <http://tedu.iift.ac.in/iift/index.php>
- 2) commerce.gov.in/
- 3) <http://indiantradeportal.in>

Course Outcome

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

CO 1	aware of Export Management and India's Trade Policy	K ₂
CO 2	describe the foreign trade policy of the India	K ₃
CO 3	identify the marketing channels for export	K ₄
CO 4	understand the export sale contract	K ₂
CO 5	describe the finance and pricing on export	K ₄

6.1.b. Modular Course: Entrepreneurship Development

(Credit: 2)

Hours:2

CFA:50)

Objective

To understand the concept and the process of entrepreneurship development

Course Contents

Unit I : **Entrepreneurship:** Definition, Characteristics and Functions of Entrepreneur- Types of Entrepreneurs- Entrepreneurship Competencies - Need for Training and Development-Phases of EDP- Self-employment Training Institutes.

Unit II: **Entrepreneurship Promotion:** Promotional Policies for MSME ó Make in India - Start-Up India - Stand-Up India - Social enterprises - need - types - characteristics and benefits of social enterprises

Unit III: **Institutions supporting Entrepreneurs:** Schemes and programmes of SIDBI - NABARD - KVIC- DIC for the promotion of entrepreneurs - Latest Industrial Policy of Government of India.

Unit IV: **Family Business:** Importance of family business - Types - Succession in family business - Pitfalls of the family business - strategies for improving the capability of family business - improving family business performance.

Unit V : **Business Plan Formulation Process:** Meaning of business plan - Business plan process - Advantages of business planning - Preparing a model Business Plan for starting a new venture.

References

1. Arya Kumar, *Entrepreneurship: Pearson The Dynamics of Entrepreneurial Development & Management*: Vasanth Desai, Himalaya, New Delhi.
2. Gangadhar V. et al, *Entrepreneurship Development*: Kalyani Publishers, New Delhi.
3. Khanka S.S., *Entrepreneurship Development*: S.Chand. New Delhi.
4. Monica Loss, F. L. Bascunan (2015) *Entrepreneurship Development*, Global Academic Publishers & Distributors, New Delhi.
5. Patra K.K., *Fundamentals of Entrepreneurship*, Himalaya Publishing House, New Delhi.
6. Poornima Charantimath, *Entrepreneurship Development & Small Business Enterprises*, Pearson, New Delhi.
7. Robert D. Hisrich, *Entrepreneurship*, McGraw Hill, New Delhi.
8. Sangeeta Sharma (2016) *Entrepreneurship Development*, , Phi Learning, New Delhi.
9. Shankaraiah A. et al, *Entrepreneurship Development*: Kalyani Publishers, New Delhi.
10. Vasant Desai (2014) *Entrepreneurial Development*, Himalaya Publishing House, New Delhi.

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

Course Outcome

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

CO 1	practice the various steps in the promotion of entrepreneurship	K ₂
CO 2	recognize and utilize the sources of business ideas	K ₃
CO 3	understand the roles of promotional institutions	K ₂
CO 4	able to expose the family business	K ₃
CO 5	formulate business plan	K ₃

6.1.c. Modular Course: Principles of Insurance

(Credit: 2

Hours:2

CFA:50)

Course Objectives

To understand the concepts,
Principles and practices of insurance

Course Contents

- Unit I: **Growth of Insurance Business in India** ó Powers and Functions of IRDA, Insurance Companies in India ó Bancassurance - Micro Insurance ó Financial Inclusion ó Crop Insurance- Reinsurance.
- Unit II: **Concept of Insurance:** Risk Management ó Risk Analysis ó Mechanism for Transfer of risk ó Insurance and Reinsurance ó Insurable Interest ó Indemnity - Proximate Cause ó Subrogation and Contribution ó Moral Hazards
- Unit III: **Life Insurance** - Life Insurance Products ó Applications for Life Insurance ó Pricing and Valuation in Life Insurance Products ó Proposal Stage ó Policy Condition ó Documentation ó Underwriting ó Payments Under a Life Insurance Policy
- Unit IV: **Health Insurance** ó Health Insurance Products ó Health Insurance Underwriting - Insurance Documentation ó Health Insurance Claims
- Unit V: **General Insurance** ó Principles of General Insurance ó Documentation ó Theory & Practice of Premium Rating ó Personal & Retail Insurance ó Commercial Insurance ó Claims Procedure

References

1. Mishra M.N., S.B. Mishra (2007), *Insurance Principles and Practice*, S.Chand (G/L) & Company Ltd, New Delhi.
2. Periasamy P. (2011), *Principles and Practice of Insurance*, Himalaya Publishing House, New Delhi.
3. Hargovind Dayal (2017), *The Fundamentals of Insurance - Theories, Principles and Practices*, Notion Press Publication, New Delhi.
4. Eswari Karthikeyan M. (2020), *Fundamental Principles of Insurance*, Sahitya Bhawan Publications Agra, Uttar Pradesh.
5. Agarwal S.B., Dr.A.K.Mittal (2019), *Insurance-Principles And Practice* Sanjeev Prakashan Publication, Jaipur.
6. Frederick G. Crane (1984), *Insurance Principles and Practice*, John Wiley & Sons, New Jersey.

7. Louis S Shuntich (2003), *The Life Insurance Handbook*, Market Place Publications, New York.
8. Michelle A. Green (2007), *Understanding Health Insurance*, Delmar Publishers, New York.
9. Vittal D.S., G. Krishna Kavitha (2018), *Practice of General Insurance*, Himalaya Publishing House, Mumbai.

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1. www.licindia.in
2. www.irda.gov.in

Course Outcome

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

CO 1	trace the history of insurance business	K ₂
CO 2	understand the concepts and principles of insurance	K ₃
CO 3	describe the products and procedural aspects of life insurance	K ₃
CO 4	describe the products and procedural aspects of health insurance	K ₃
CO 5	describe the products and procedural aspects of general insurance	K ₃

6.2.a. Modular Course: Logistics and Supply Chain Management

(Credit: 2

Hours:2

CFA:50)

Course Objective

To understand the logistics
and supply chain management concepts and techniques.

Course Contents

- Unit I: **Introduction to Supply Chain Management:** Concept ó Components ó Features and Strategic issues in SCM - Current scenario ó Value chain management and customer relationship management.
- Unit II: **Demand Planning, Materials:** Customer focus in SCM ó Demand planning, Purchase planning ó Make or Buy decision ó Indigenous and global sourcing Development and Management of suppliers.
- Unit III: **Manufacturing and stores management:** Manufacturing Scheduling and flow system ó Ware housing and store keeping ó Strategies of ware housing and store keeping ó Space management.
- Unit IV: **Logistics and third party service management:** Logistics management ó Role of logistics in SCM ó Integrated Logistics Management ó Logistics and customer service.
- Unit V: **Information technology in Supply Chain Management:** Information technology and SCM: GPS, RFID and reverse logistics - Organizational issues to implement SCM.

References

1. David Simchi Levi, Philip Kaminsky (2019), *Designing and managing the supply chain : concepts , strategies, and case studies*, Edith Simchi Levi, Tata McGraw Hill 2nd edition , New Delhi.
2. Robert B. Handfield and Ernest L. Nichos, *Introduction to supply chain management*, J.R, Prentice Hall of India, New Delhi.
3. Russel and Taylor (2015), *Operations and Supply Chain Management*, John Wiley & Sons, New Delhi.
4. Bowersox (2018), *Supply Chain Logistics Management*, McGraw Hill Education, 4th Edition, New Delhi.
5. Sahay B.S. (2012), *Supply Chain Management for global competitiveness*, Macmillan India Limited 2nd Edition, New Delhi.
6. Sunil chopra and Peter Meindal (2016), *Supply chain management strategy planning and operations*, Pearson, 6th edition,. New Delhi.

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1. <https://www.coursera.org/learn/supply-chain-management>
2. <https://www.coursera.org/learn/supply-chain-logistics>
3. https://www.youtube.com/playlist?list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

Course Outcome

On the successful completion of the course, student will be able to:

CO 1	comprehend and compare logistics and supply chain techniques	K ₂
CO 2	acquire expertise in various logistics and supply chain operations	K ₃
CO 3	take right decisions applying acquired knowledge through the course rather than heuristic or thumb rule	K ₃
CO 4	become more employable in supply chain & logistics	K ₃
CO 5	understand the role of information technology in SCM	K ₃

6.2.b. Modular Course: Portfolio Management

(Credit: 2

Hours:2

CFA:50)

Course Objective

To understand the concepts and theories of Portfolio analysis and Management

Course Contents

- Unit I: **Introduction to portfolio Theory:** Conditions of certainty- Opportunities set with uncertainty - Risk measures- Risk and return in portfolio theory - Modern Portfolio theory: Basis of modern portfolio Theory - Dominance concept ó role of beta-Duration-Target returnó Problems.
- Unit II: **Capital Market Theory:** Content of capital market Theory-Efficient frontier ó CML óSML-Market efficiency and CAPM- Trend Walk Theory óCAP Theory - Limitations of CAPM ó Investorsø Wealth Maximisation ó Indifference Curve Technique ó Efficient Frontier.
- Unit III: **Capital Asset Pricing Model (CAPM):** CAPM assumption- CML-SML-CAPM analysis- Uses and Limitations- Diversification- Example on Measurement of Risk - Markowitz Diversification- Asset pricing ó Implication SML- Problem. Markowitz Model: Assumptions, parameters- criteria of Dominance- Markowitz model-Portfolio risk- arbitrage pricing theory- asset selection ó components of expected return - Empirical testing- Sharpe model ó Optimal portfolio of Sharpe ó Basis for cut-off rate- Problems.
- Unit IV: **Portfolio analysis:** Return on Portfolio-Risk on portfolio- regression equation- Alpha- Beta- Rho- An example for covariance and correlation- Problems. **Basis of portfolio Management:** Investment strategy objectives- Risk and beta- Time value of money- Application to portfolio management ó MPT and dominance concept ó SEBI Guidelines for portfolio managers- Portfolio management serviceó SEBI norms.
- Unit V: **Portfolio Management: Construction revision and evaluation:** Fact sheet- Motive for investment- Tax provisions ó portfolio construction- Time horizon- Efficient portfolio- Market efficiency theorem ó Elements of portfolio management ó execution ó monitoring ó Portfolio revision ó security pricing and portfolio management ó criteria for evaluation of portfolio ó Example of Sharpe measure óTreynorø Measure- Jeusenø Measure- evaluation criteria- Problems.

References

- 1) Avadhani V.A. (1999), *Securities Analysis and Portfolio Management*, Himalaya Publishing house, Mumbai.
- 2) Ajit Bansal (2014), *Portfolio Management*, Thakur Publishers, New Delhi.
- 3) Scott D. Stewart, Christopher D. Piros, Jeffrey C. Heisler (2019), *Portfolio Management: Theory and Practice*, Wiley Publications, London.
- 4) Vanita Tripathi (2019), *Security Analysis & Portfolio Management Text and Cases*, Taxmann, Mumbai.

e.Resource

1. <https://www.researchgate.net/publication/341608869> Portfolio Management Book

Course Outcome

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

CO 1	apply the concepts of portfolio management	K3
CO 2	describe the capital market theories	K2
CO 3	apply the Capital Asset Pricing Model	K3
CO 4	perform the Portfolio analysis	K4
CO 5	describe the Portfolio management practices	K2

6.2.c. Modular Course: Company Law

(Credit: 2

Hours:2

CFA:50)

Course objective

To understand various forms of company and their formation

Course Contents

- Unit I: Definition of Joint Stock Company ó Kinds ó Formation ó Incorporation-Characteristics.
- Unit II: Memorandum of Association ó Contents - Doctrine of Ultra Vires ó Articles of Association ó Contents ó Prospectus ó Contents ó Statement in lieu of Prospectus.
- Unit III: Share Capital ó Kinds of Shares ó Voting Rights ó Borrowing powers of the companies.
- Unit IV: Meetings and Resolutions ó Statutory Meeting ó Annual general meeting ó Extra - Ordinary general Meeting - Resolutions ó Ordinary & Special.
- Unit V: Winding up of a company ó Modes of winding up ó winding up by the court ó Voluntary winding up ó Membersø voluntary winding up ó Creditorsø voluntary winding up.

References

- 1) Taxmann (2021), *Taxmann's Companies Act*, Cambridge University Press
- 2) Gogna, PPS (2016), *A Text book of Company Law*, S. Chand & Company, New Delhi.
- 3) Reena Chadha and Sumant Chadha (2021), *Company Law*, Mkm Publishers Pvt. Ltd. New Delhi.

e.Resources

1. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/BCOM1004%20BBA1004%20Business%20Law.pdf
2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
3. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Course Outcome

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

CO 1	understand various forms of company	K ₃
CO 2	prepare prospectus of company and contents of AoA	K ₃
CO 3	understand different types share capital and voting rights	K ₄
CO 4	describe the meeting and resolutions	K ₃
CO 5	understand the process of winding up of companies	K ₄

6.3. Major: Cooperation in Foreign Countries

(Credit: 3

Hours:3

CFA:40 ESE:60)

Course Objective

To get exposed to the functioning of different types of cooperatives across the world

Course Contents

Unit I : 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 ó Recent developments.

Unit II : Credit Cooperatives in Germany: Background ó Raiffeisen Societies ó Schulze Banks ó Functions- Features ó Reasons for success ó Recent developments.

Unit III: Dairy Cooperatives in Denmark: Background and Development ó Constitution and Working ó Features ó Federations ó Factors Contributing for the Success - Recent developments.

Unit IV: Cooperative Marketing Societies in Canada: Origin and Development - Wheat Pools - Purchase Associations ó Functions - Features ó Causes for Success - Recent developments.

Unit V : Other types of Cooperatives in foreign Countries: origin, development, features and reasons for success of Cooperatives in **Japan:** Multipurpose Agricultural Cooperatives ó Consumer Cooperatives, Workersø Cooperatives - **China:** Workers Cooperative, **Israel:** Credit Co-operatives, Agricultural Cooperatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), **Sweden** ó Credit Cooperatives ó **Singapore:** Consumer and Service Cooperatives. **USA:** Agricultural Cooperatives.

References

- 1) Bedi R.D, Theory (1996), *History and Principles of Co-operation*, Loyal Book Depot, Meerut.
- 2) Hajela T.N. (2010), *Cooperation Principles, Problems and Practice*, Konark Publishing House, New Delhi
- 3) John Winfred & Kulaindaiswamy, V. (1986) *History of Cooperative Thoughts*, Rainbow Publications, Coimbatore
- 4) Krishnaswami O.R, (1999), *Fundamentals of Co-operation*, S.Chand and Sons, Delhi.
- 5) Kulkarni, (2000), *Theory and Practice of Co-operative in India and Abroad*, Co-operative Books Depot, Mumbai
- 6) Mathur B.S. (1999), *Cooperation in India*, Sahitya Bhavan Publishers, Agra.
- 7) Memoria C.B, (1973), *Co-operation in India and Abroad*, Kitab Mabal, Allahabad.
- 8) Onafowokan O.Oluyombo (2012), *Cooperative Finance in Developing Economies*, Soma Prints Limited, Nigeria.

e.Resource

- 1) <http://icaap.coop/icanews/countrysnapshots>.

Course Outcome

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

CO 1	understand the evolution consumer cooperatives in England and credit movement in Germany	K ₂
CO 2	explain the working of dairy cooperatives in Denmark and India	K ₃
CO 3	describe the functions of cooperative marketing in Canada	K ₄
CO 4	understand the development of cooperative movement in other countries	K ₃
CO 5	analyse factors contributing to the success of cooperatives in foreign countries	K ₄

6.4. Major: Cooperative Audit

(Credit: 4

Hours:4

CFA:40 ESE:60)

Course Objective

To understand and apply the concepts of cooperative audit in different types of cooperative institutions.

Course Contents

- Unit I: **Audit:** Origin, definition, objectives, advantages, nature and scope of audit - Rights, duties and responsibilities of commercial auditor- Agencies for audit - Audit programme - Vouching of cash and trade transactions - routine checking, importance of routine checking- Audit procedures.
- Unit II: **Verification and Valuation of Assets and Liabilities:** Meaning of verification- mode of valuation of various assets and liabilities- Depreciation- definition, objectives, methods- Reserve- meaning and various reserves- Audit of final accounts- Profit and loss account- Balance sheet and relationship between them ó Audit Report ó Cleaned and Qualified report.
- Unit III: **Rights, Duties and Responsibilities of Cooperative Auditor:** Cooperative Audit- meaning, objectives, need and types - Department of Cooperative Audit in Tamil Nadu - Differences between commercial and cooperative audit ó Cooperative Auditor's responsibility- Inspection and supervision - Audit programme - mechanical and administrative audit.
- Unit IV: **Audit Programme for Selected Cooperatives:** Cooperative Credit Institutions (PACS and DCCB)- Non-credit cooperatives (Marketing, consumer, dairy and industrial cooperatives) - Audit classifications- Preparation of Final Audit Memorandum and its enclosures- Schedule of audit defects ó Investigation: Objectives, Process and differences between audit and investigation.
- Unit V: **Embezzlement and Frauds:** Various methods- Methods of detection- Safeguard to empty in internal checking and internal audit ó Rectification of Defects pointed out in audit and their compliance.

References

- 1) Department of Cooperative Audit (2010), *Cooperative Audit Manual*, Government of Tamil Nadu, Chennai.
- 2) Dinkar Pagare (2016), *Principles and Practice of Cooperative Auditing*, Sultan and Sons Publications, New Delhi.
- 3) Krishnaswami, O.R. (1980), *Cooperative Audit*, NCCT, New Delhi.
- 4) Nikkhil Gupta (2019), *Audit*, Sultan and Sons Publications, New Delhi.
- 5) Rao Y. Kameswara (1998), *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.

- 6) Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi,.
- 7) Tandon, B.N., S.Sudharsanam and S.Sundharabahu (2013), *A Handbook of Practical Auditing*, S.Chand Publishing, New Delhi.

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1. www.tn.gov.in/coopaudit/
2. <http://www.tn.gov.in/rti/proactive/finance/handbook-coopaudit.pdf>
3. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter-13-audit-of-co-operative-societies.pdf>
4. <https://mahasahakar.maharashtra.gov.in/Site/Upload/GR/Edited%20Audit%20Manual.pdf>

Course Outcome

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

CO 1	describe the basic concepts and phases of audit	K ₂
CO 2	verify and value of assets and liabilities of cooperatives	K ₄
CO 3	realise the rights, duties and responsibilities of a cooperative auditor	K ₃
CO 4	develop an audit programme for the cooperatives	K ₄
CO 5	identify different types of frauds, mis-management and embezzlement in cooperatives	K ₄

6.5. Financial Markets and Services

(Credit: 3)

Hours:3

CFA:40 ESE:60)

Course Objective

To understand the concepts, theories, and instruments relating to financial markets and financial institutions.

Course Contents

- Unit I: **Introduction to Financial System:** Components, Financial Markets and Institutions, Financial intermediation, Flow of funds matrix, Financial System and Economic Development, overview of Indian Financial System.
- Unit II: **Financial Markets:** Money Markets ó Functions, Organizations, and Instruments, Role of Central Bank in Money Market, Indian Money Market: Overview - Capital Market: Functions, Organizations, and Instruments, Indian Debt Market, Indian Equity Market ó Primary and Secondary Markets, Role of Stock Exchanges in India.
- Unit III: **Merchant Banking:** Definition and Origin ó Merchant Banking in India - Merchant Banks and Commercial Banks ó Services of Merchant Banks - Progress, Problems and Scope of Merchant Banking - **Mutual Funds:** Meaning, types, SIP, functions, advantages, private and public sector mutual funds, growth of mutual funds in India.
- Unit IV: **Lease financing:** Definition, Steps, Types, History and Development of Lease Finance ó Legal Aspects ó Contents of Lease Agreement ó Problem and Prospects. **Hire Purchase:** Features - Legal Position ó Hire Purchase and Installment Sale ó Hire Purchase and Leasing ó Banks and Hire Purchase Business ó Bank Credit.
- Unit V: **Factoring:** Discounting ó Meaning, Functions, Types, Cost and Benefit of Factoring ó Credit Rating: Mechanism, Role of CRISIL and ICRA & CARE ó Business Process Outsourcing in Financial Sector.

References

1. Gordon and Natarajan (2001), *Financial Markets and Services*, 2nd edititon, Himalaya Publishing House.
2. Jeff Madura (2001), *Financial Markets and Institutions*, 5th Edition, South-Western College Publishing.
3. Keith Dickinson (2015), *Financial Markets Operations Management*, 1st edition, John Wiley & Sons.

4. Sundar Sankaran (2018), *Indian Mutual Funds Handbook*, 5th Edition, Vision Books Private Limited, New Delhi.
5. Varshney P.N., and D.K. Mittal (2000), *Indian Financial System*, 2nd Edition, Sultan Chand & Sons.
6. Vasant Desai (2017), *The Indian Financial System*, 5th Edition, Himalaya Publishing House.

Course Outcome

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

CO 1	understand the role, scope and growing contribution of financial services in the service sector of the economy	K ₂
CO 2	examine the position of Indian Financial System	K ₄
CO 3	understand the procedure and guidelines for new issue	K ₂
CO 4	comprehend the recent developments in the secondary market	K ₄
CO 5	understand the business by utilizing the appropriate financial services	K ₂

6.6. Dynamics of Cooperation

(Credit: 4

Hours:4

CFA:40 ESE:60)

Objective

To understand the current trends in the cooperative sector and the Government policies towards cooperatives.

Course Contents

- Unit I: **Cooperation in the Globalised Era:** New Economic Policy:1991 and Cooperatives -Performance of Cooperatives in the Primary, Secondary and Tertiary sectors-Challenges for Cooperatives- Performance of cooperatives during Covid19 and opportunities in the Post Pandemic Period
- Unit II: **Cooperative Credit & Banking:** structure and recent developments of STCCS-LTCCS- UCBs. **Cooperatives Production & Processing:** Dairy Cooperatives-Weavers & Handloom Cooperatives - Cooperative Sugar Mills-Cooperatives Spinning Mills. **Cooperative Trading & Services:** Consumer Cooperatives - Agricultural Marketing Cooperatives - Cooperative Hospitals - Educational Cooperatives - Labour Contract Cooperatives
- Unit III: **Government and Institutional Support: Global: ICA:** A People-Centred Path to a Second Cooperative Decade: 2020-2030 Strategic Plan; World Cooperative Monitor - **ILO** Cooperatives Unit (COOP) - **UNO:** SDG and Cooperatives. **India:** Ministry of Cooperation, GoI, Department of Cooperation & Cooperative Audit in the States, RBI, NABARD, NCDC, NDDB.
- Unit IV: **Cooperative Education and Training:** Organisational Setup and its importanceó Role of NCUI, NCCT, SCUs. - Cooperative Business Education in universities and colleges.
- Unit V: **Innovative/ Best Practices and Successful Cooperatives:** AMUL, IFFCO, Saraswat Cooperative Bank, ULCCS- Snake Catchers Cooperative ó IMPCOPS - Dhundi Solar Pump Irrigatorsø Cooperative ó Cooperative Tea Factories- New Generation Cooperatives- Farmer Producer Organisations (FPOs)

References

- 1) Editorial Board (2014), *Innovative and Best Practices of Cooperatives*, ISSC, Pune
- 2) Hajela T.N. (2000), *Principles, Problems and Practice of Cooperation*, Konark Publishers, New Delhi.
- 3) Mathur B.S. (1989), *Cooperation in India*, SBPD Publications, Agra.
- 4) Pitchai C. (2010), *Annals of Cooperative Movement in India*ö, Shanlax Publications, Madurai

- 5) Ravichandran K and S.Nakkiran, (2009), *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

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2. www.ica.coop
3. www.icaap.coop
4. www.ncui.coop
5. www.nabard.org
6. www.nafcub.org
7. www.nddb.org
8. www.tncu.tn.gov.in
9. www.ncdc.org
10. www.indiancooperative.com

Course Outcome

On completion of the course, the student would be able to

CO 1	understand the new economic policy and its impact on cooperatives	K ₃
CO 2	describe the structure and functions of the cooperatives in finance and banking, production and processing, trading and services.	K ₂
CO 3	recognise the role of government in cooperatives and Institutional and Agency intervention in Cooperatives in India and Abroad.	K ₂
CO 4	understand the Cooperative Business Education and Training in India and Foreign Countries	K ₂
CO 5	understand the innovative and best practices followed by the Cooperative and also Successful Cooperatives in the Country	K ₂

6.7. Internship: Cooperative Training

(Credit: 3

Hours:3

CFA:40 ESE:40+20=60)

Course Objective

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 Producers 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 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 faculty member (within the Department) 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 a within the Department)	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 Outcome

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

CO 1	recognize the day-to-day operation of different types of cooperatives.	K ₅
CO 2	analyse the functioning of different types of cooperatives	K ₅
CO 3	communicate and interact with official of cooperative institutions	K ₆
CO 4	assess the practical problems of the Cooperatives	K ₅
CO 5	prepare field visit report	K ₆

6.8. Project

(Credit: 4

Hours:4

CFA:40 ESE: 40+20=60)

Course Objective

To 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 supervisor / guide will evaluate the report for 40 marks; another faculty member (within the Department) 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 - within the Department)	40
Evaluation of Performance through Viva-Voce (Joint)	20
Total Marks	100

Course Outcome

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

CO 1	prepare a project report based on field study	K ₅
CO 2	plan and apply research methodology	K ₆
CO 3	apply appropriate statistical tools for analysis of data	K ₆
CO 4	draft a field study report and edit it	K ₆
CO 5	recommend solutions based on the findings of the study	K ₆

Generic Elective Courses
(Offered by the Dept. of Cooperation for other Dept. students)

Semester ó III

Course Code: 21COPU03G1

Theory of Cooperation

(Credit: 3

Hours:3

CFA:40 ESE: 60)

Course Objective

To understand the concepts and Principles of Cooperation; the contributions of various cooperators to the field of Cooperation; and to distinguish between cooperatives and other forms of business organisations

Course Contents

- Unit I : **Cooperation:** Concept ó Features ó Benefits of Cooperation - 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 II : **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 Raiffesion and Schulze - Delitzch ó Dr.Gadgil - Different Schools of Cooperative Thought.
- Unit III: **Cooperative and other Forms of Economic System:** Capitalism, Socialism and Mixed Economy ó Cooperation as a Balancing Sector - Cooperation as a System, a Sector and a Movement ó Place of Cooperation in open, closed and mixed economies.
- Unit IV: **Cooperation and other Forms of Business:** Cooperatives and Joint Stock Company and Partnership Firm, Cooperative and Public Utility Concerns, Cooperatives and Trade Union, Self-Help Groups and Cooperatives, Joint Liability Groups and Cooperatives.
- Unit V : **Cooperative Education and Extension:** Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels in India - Need and importance of Cooperative Extension.

References

- 1) Mathur B.S., *Cooperation in India*, Sahitya Bhavan, Agra.
- 2) Dubhashi P.R (1970), *Principles and Philosophy of Cooperation*, VAMNICOM, Pune.
- 3) Madan G.R., *Cooperative movement in India*, Mittal Publications, Delhi.
- 4) Kulandaiswamy and John Winfred, *History of Cooperative Thought*, Rainbow Publications, Coimbatore
- 5) Ian Mac Pherson (1995), *Cooperative Principles for the 21st Century*, ICA, Geneva.
- 6) Krishnasamy O.R and Kulandaiswamy, V (2000), *Cooperation: Concept and Theory*, Arudra Academy, Coimbatore.
- 7) Krishnasamy O.R. (1985), *Fundamentals of Cooperation*, S.Chand & Co., New Delhi.
- 8) Bedi R.D., *Theory, History and practice of Cooperation*, International Publishing House, Meerut.

- 9) Ravichandran K and S. Nakkiran (2009), *Cooperation: Theory and Practice*, Abijit Publication, New Delhi.
- 10) Hajela T.N., *Cooperation – Principles, Problems and practice*, Konark Publishers, Delhi.
- 11) Saradha V., *Theory of Cooperation*, Himalaya Publishing House, Bombay.

e. Resource

1. <http://www.ica-ap.coop>

Course Outcome

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

CO 1	understand the basic concepts and Principles of Cooperation	K ₂
CO 2	describe the contributions of various cooperators to the field of cooperation	K ₂
CO 3	explain cooperation and other forms of economic systems	K ₂
CO 4	compare and contrast cooperatives from other forms of economic organisations	K ₂
CO 5	identify the need and importance of cooperative extension, education and training	K ₃

Industrial Cooperatives

(Credit: 3

Hours:3

CFA:40 ESE: 60)

Objective

To gain fundamental knowledge on cooperation and industrial cooperatives.

Course Contents

- Unit I : **Cooperation:** Concept ó Features ó Benefits of Cooperation. Cooperative Principles (ICA-1995): Definition, Values and Principles.
- Unit II : **Industrial Cooperatives:** Origin, Types and Development of Industrial Cooperatives in India - Handlooms Weavers Cooperatives: Constitution and Working of Primary Societies and Apex Societies
- Unit III: **Other types of industrial cooperatives:** leather, match workers, blue metal, lock workers, polythene producers, metal workers, printing press, stone carving, brick and pot workers, sculptures, labour contract, agro engineering,
- Unit IV: **Promotional Institutions for Industrial Cooperatives:** Role and Functions of NCDC, NABARD, DIC, SIDCO, KVIC, TAICO Bank,
- Unit V : **Cooperative Administration for Industrial Cooperatives:** Departmental set-up ó functional Registrars and their powers ó Operational Efficiency of Industrial Cooperatives.

References

- 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) Rayudu C.S (1992), *Industrial Cooperatives*, Northern Book Centre, New Delhi.
- 8) Saradha V., (1986), *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
- 9) Weeraman P.E., (1988) *Principles of Cooperation*, ICA- ROAP, New Delhi.

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

Course Outcome

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

CO 1	understood the basic concepts and Principles and Practices of Cooperation	K ₃
CO 2	describe different forms of economic organisations	K ₃
CO 3	describe different types of industrial cooperatives and its functions	K ₃
CO 4	state the importance of processing cooperatives under industrial cooperatives	K ₃
CO 5	demonstrate the admiration of Industrial cooperatives by the state department	K ₄

Income Tax Law and Practice

(Credit: 3

Hours:3

CFA:40 ESE: 60)

Course Objective

To understand the concept and canons of Income tax and the practice of Income Tax Law in India

Course Contents

- Unit I: **Indian Taxation System:** Meaning, Importance, Central and State powers of taxation - Distribution revenues between Union and States - Canons of taxation; types- Direct taxes & Indirect taxes ó Income Tax - meaning, history, importance, important definitions as per the Income Tax Act 1961
- Unit II: **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 III: **Heads of Income:** Salaries ó Income from House Property ó Computation of Salaries & Income from House Property.
- Unit IV: **Income from Other Sources:** Computation of Income from other Sources ó Deductions under chapter 6A ó Section 80C and 80G Only.
- Unit V: **Filing of Returns:** Assessment of individual ó Computation of Total Income ó Tax Liability- Model Forms.

References

1. Bhagavathi Prasad (2001), *Income Tax Law & Practice*, Wishwa Prakasham, Publications, Dew Delhi.
2. Lal B.B. (2013), *Income Tax Law and Practice*, IK International Publishing House Pvt Ltd., 33rd Edition.
3. Mahesh Chandra & D.C. Shukla (2011), *Income Tax Law & Practice*, S.Chand, New Delhi.
4. Manoharan, T.N (2009), *Hand Book on Income Tax Law*, Snowwhite Publications Pvt. Ltd., New Delhi.
5. Mithra.G.S. (2022), *Income Tax Law and Practice*, Mahaveer Publications, Assam, India.
6. Mittal Preeti Rani & Bansal Anshika(2020), *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.
7. Nabhi (2021), *Income Tax Law Guidelines & Mini Ready Reckoner along with Tax Planning (2021-22 & 2022-23.)*, Nabhi Publications
8. Pradeep .S.Shah & Rajesh. S. Kadakia (2021), *Taxmann's Master Guide to Icome Tax Act*, 31st Edition, Taxmann Publications Pvt Ltd, New Delhi.

9. Vinod K.Singhanian & Kapil Singhanian (2021), *Income Tax Law and Practice* Professional Edition, Taxmann Publications Pvt Ltd, New Delhi.
10. Vinod K.Singhanian. (2021), *Direct Taxes Ready Reckoner*, Taxmann Publications Pvt Ltd, New Delhi, 45th Edition, For the Academic Year ó 2021-22 & 2022-23.

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1. <https://www.icse.edu>.
2. <https://www.taxmann.com>
3. <https://www.lawtimesjournal.in>
4. <https://www.journalpressindia.com>.
5. <https://www.icai.org>.

Course Outcome

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

CO 1	understand different provisions of the Income Tax Act 1961	K ₃
CO 2	compute salaries and income from house property	K ₄
CO 3	calculate profit or loss from business and capital gains and losses	K ₄
CO 4	compute income from other sources and also deductions available under different sections	K ₄
CO 5	estimate and file income tax returns	K ₆

Consumer Affairs

(Credit: 3

Hours:3

CFA:40 ESE: 60)

Course Objective

To have understanding on the concepts of consumer affairs

Course Contents

- Unit I: 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 II: 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, 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 III: 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 IV: Role of Industry Regulators in Consumer Protection: Banking:** RBI and Banking Ombudsman **Insurance:** IRDA and Insurance Ombudsman **Telecommunication:** TRAI **Food Products:** FSSAI
- Unit V: 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

References

1. Choudhary, Ram Naresh Prasad (2005), *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
2. G. Ganesan and M. Sumathy. (2012), *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
3. Girimaji, Pushpa (2002), *Consumer Right for Everyone*, Penguin Books.
4. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
5. Suresh Misra and Sapna Chadah (2012), *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi

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1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in
3. www.bis.org.in
4. www.fssai.gov.in
5. www.cercindia.org

Course Outcome

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

CO 1	understand the salient features of Consumer Protection Act	K ₂
CO 2	understand of the consumer grievance redressal mechanisms	K ₂
CO 3	explain the business firms' interface with consumers	K ₂
CO 4	understand the role of industry regulator in respects of consumer protection	K ₂
CO 5	understand the different quality mark of the products	K ₂

Value Added Course -1

Management of Producers Organisations

Course Code: 21COPU0VA1

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the concept of producers organisations and management of producers organisations

Course Contents

- Unit I: **Basic Concepts:** Collective vs individual actions - Basic Concepts of Producer Organisation-Structure, formation and functions of Producers Groups and POs-Different models of community institutions-Designing POs and their Federations-Board of Directors and Management: Roles, Qualities, Responsibilities-Specific and shared responsibilities of BOD, CEO, Promoting Organisations
- Unit II: **Statutory Compliances Under Various Acts:** Statutory compliances under Companies Act 1956 and Companies Act 2013 ó meetings and registers-Statutory compliances under Cooperatives Act ó meetings and registers-Other optional licenses required to perform business activities.
- Unit III: **Understanding the Markets and Stakeholder Engagement:** Analysis of current market practices ó Buying and Selling of Produce-Aspirations of producers and expectations of implementing/supporting organisations versus market realities-Assessing the market need and demand: realistic versus ideal; short-term versus long term-Strategies to manage the fluctuating markets-Understanding and managing risk in short term and long term and mitigation measures-Networking and Stakeholder engagement
- Unit IV: **Managing Farmer Producers Organisations:** Introduction to Human Resources and roles of the staff in the FPO Operations-Understanding basic operations, planning and execution - **FPO Financial Management:** Introduction to basics of finance in an FPO-Basics of Finance: Working Capital, Cash flow; Raising funds; Managing share capital; Investment financing- Budgeting - Costing and Profitability-Assessing the Financial position of the FPO - Internal and external auditing
- Unit V: **Business Planning:** Basics of agribusiness, risks and vulnerabilities-Major components of Business Plans - Opportunities and challenges involved in running a business; - potential business at FPO level; **Accessing Finance:** Loans and investments-Understanding different financing models for the FPOs-Schemes and Guidelines for new FPOs initiative - NABKISAN and other sources of loans-Schemes and guidelines under MSMEs-Other Schemes and finances available. Case studies

References

1. ASA. 2016. **Resource book on Formation & Functioning of Farmer Producer Companies.** Action for Social Advancement, Madhya Pradesh.
2. GOI.2013. **Policy & Process Guidelines for Farmer Producer Organisations,** Department of Agriculture and Cooperation, Ministry of Agriculture, Government of India, New Delhi.

3. GOI.2013. **The Companies Act,1956. Part IX A, Producer Companies.**
4. NABARD. 2015. **Farmer Producer Organisations, Farm Sector Policy** Department & Farm Sector Development Department, NABARD, Mumbai.
5. Sukhpal Singh and Tarunvir Singh. 2014.**Producer Companies in India : Organisation & Performance.** Allied Publishers, New Delhi.

Course Outcome

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

CO 1	understand the concept of producers organisations	K2
CO 2	describe the statutory compliances of producers organisations under various Acts	K2
CO 3	understand the market and engagement of stakeholders by producers collectives	K2
CO 4	explain the concept of farmers producers organisation and their financial management	K3
CO 5	prepare business plan and assess the finance for the producers organisations	K5

Value Added Course -2

Jewel Appraisal Techniques for Managers

Course Code: 21COPU0VA2

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the jewel making and appraise the purity of jewels

Course Contents

- Unit I: **Elements:** Metal, Non- Metal, Semi ó Metal - Base Metal ó Alloy ó Solder Alloy - Precious Metals - Cadmium (KDM) ó Non Cadmium(KDM) ó Covering Jewels Metal density ó Hardness ó Melting Point ó Atomic No.
- Unit II: **Introduction to Gold, Silver, Copper and Platinum** - Chemical Properties of Gold, Silver, Copper and Platinum - Karat ó Carat ó Weighing Scale - Increasing the gold % calculation - Decreasing the gold % calculation - % of gold and pure gold weight calculation - Refining the Gold and Silver -Destruction and non-destruction method to find gold % (Assaying) History of Hallmarking, Hallmarking System in India
- Unit III: **Types of Jewels** - Soldering Alloy Preparations - Refining the Silver Process (6K Parting) - different kind of manufacturing Gold Armaments - Tools in Jewel Making - Chain Making Process - Bangle Making Process - Copper, Silver, Brassó 99.90% - 65 - Gold 92% - 88%, 92% - 88%, 85% - 80%, 85% - 80%, 75%- 65%, Copper 65%, 88%
- Unit IV: **Jewel loan system** - Interest calculation for Jewel Mortgage Loan - About Touch Stone
- Unit V: **Jewel Appraisal:** Appraisal Process ó Appraiser ó Rules of Appraiser - Appraiser Plan, Analysis, and Valuation - Aqua Regia Process.

Theory Session: 60 %

Practical Session: 40 %

Course Outcome

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

CO 1	Understand the types of metal alloy elements and their properties	K2
CO 2	Describe the properties of gold, silver, copper and platinum	K2
CO 3	Explain the process in making different types of jewels and their purity	K2
CO 4	Explain the jewel loan system and procedures in the system	K3
CO 5	Appraise and value different kinds of jewels	K6

Value Added Course -3

Management of Family Business

Course Code: 21COPU0VA3

(Credit: 2 Hours: 2 CFA: 50)

Course Objective

The objective of this course is:

- to understand the types of family business and its management in respect of finance, production, marketing and human resources.

Course Contents

- Unit I: **Family Business:** Meaning, Definition, Objectives, Scope, and Importance ó Nature of Family Business Management ó Types and characteristics of Family Business ó Governance in the Family Business- Prevalence of Family Businesses in different economic systems.
- Unit II: **Sources of Funds:** Mobilisation and accumulation of Capital fund, Working Capital Management.
- Unit III: **Management of Family Business:** salient features of Production process and Marketing of products by the family business **Human Resource Management in Family Business:** Human Resource Management Practices in Family Business.
- Unit IV: **Emerging Trends in Family Business:** Government Schemes and support to family business - Start-ups, Special Economic Zones, e-business, - contribution of family business to economic growth and development
- Unit V: **Case Studies on family Business:** Managing Growth and other Challenges that Arise in an Entrepreneurial Venture - Challenges in Family Business.

Course Outcome

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

CO 1	understand the scope and objectives of family business	K2
CO 2	explain the sources of funds and working capital management practices	K2
CO 3	describe the salient features of production, marketing and human resource functions in family business	K2
CO 4	explain the emerging trends in family business	K3
CO 5	build cases and analyse family business	K5