

Department of Cooperation
The Gandhigram Rural Institute (Deemed to be University)
Gandhigram-624 302

M.Com (Cooperative Management)

Courses of Study and Scheme of Evaluations
(Students admitted from 2017-2018 onwards under CBCS)

Semester	Category	Course Code	Course Title	No. of Credits	No. of Hour / week	Duration of ESE (Hours)	Evaluation		Total Marks	Page No
							CFA	ESE		
I	Core Courses	17MCMP0101	Cooperation: Theory and Practice	4	4	3	40	60	100	1
		17MCMP0102	Managerial Economics	4	4	3	40	60	100	2
		17MCMP0103	Organizational Behaviour	4	4	3	40	60	100	3
		17MCMP0104	Business Environment	4	4	3	40	60	100	4
		17APRP0005	Business Statistics	4	4	3	40	60	100	5
	Compulsory Non- Credit Courses	17ENGP00C1	Communication / Soft Skills	-	2	-	50	-	50	6
		17MCMP01FI	Extension / Field Visit to Cooperative Enterprises	-	4	-	50	-	50	7
			17MCMP0105	Comprehensive Viva Voce - I	1	-	-		50	50
Total (I)				21	26	-	300	350	650	
II	Core Courses	17MCMP0206	Management of Cooperative Enterprises	4	4	3	40	60	100	9
		17MCMP0207	Human Resource Management	4	4	3	40	60	100	10
		17MCMP0208	Accounting Theory	4	4	3	40	60	100	11
		17MCMP0209	Cost and Management Accounting	4	4	3	40	60	100	12
	Non Major Electives		-	4	4	3	40	60	100	
Compulsory Non- Credit Courses	17GTPP0001	Gandhi in Everyday life	-	2	-	50	-	50	13	

		17MCMP02F2	Extension/ Rural Business Opportunity Profiling	-	4	-	50	-	50	14
		17MCMP0210	Comprehensive Viva Voce - II	1	-	-	-	50	50	15
Total (II)				21	26	-	300	350	650	
III	Core Courses	17MCMP0311	Legal Framework for Cooperatives	4	4	3	40	60	100	16
		17MCMP0312	Financial Management	4	4	3	40	60	100	17
		17MCMP0313	Marketing Management	4	4	3	40	60	100	18
		17APRP0003	Business Research Methods	4	4	3	40	60	100	19
	VPP	17VPPP03VI	Village Placement Programme	2	-	-	50	-	50	20-21
	Modular Course	17MCMP03MX		2	2	-	50	-	50	33-34
	Major Elective	17MCMP03EX		4	4	3	50	50	100	37-38
		17MCMP0314	Summer Placement	4	-	-	10 0		100	22
		17MCMP0315	Comprehensive Viva Voce - III	1	-	-	-	50	50	23
Total (III)				29	22	-	410	340	750	
IV	Core Courses	17MCMP0416	Banking and Insurance Management	4	4	3	40	60	100	24
		17MCMP0417	International Business	4	4	3	40	60	100	25
		17MCMP0418	Cooperative Training	4	4	-	40	60	100	26-27
		17MCMP0419	Internship	4	4	-	40	60	100	28
	Modular Course	17MCMP04MX		2	2	-	50	-	50	39-40
	Dissertation	17MCMP0420	Dissertation	6	6	-	75	75+50=125	200	29
		17MCMP0421	Comprehensive Viva Voce - IV	1	-	-	-	50	50	30
Total IV				25	24	-	285	415	700	
Grand Total (I+II+III+IV)				96	98	-				

Modular Course Third Semester

Semester	Category	Course Code	Title of the Course	No. of Credits	No. of Hours	Duration of ESE (Hours)	Evaluation		Total Marks	Page No
							CFA	-		
III	Modular Course	17MCMP03M1	Goods and Services Tax	2	2	-	50	-	50	33
		17MCMP03M2	E-Commerce	2	2	-	50	-	50	34

Major Elective Third Semester

Semester	Category	Course Code	Title of the Course	No. of Credits	No. of Hours	Duration of ESE (Hours)	Evaluation		Total Marks	Page No.
							CFA	ESE		
III	Major Elective	17MCMP03E1	Cooperative Accounting, Audit and MIS	4	4	3	40	60	100	35
		17MCMP03E2	Financial Reporting Standards							36
		17MCMP03E3	Retail Management							37
		17MCMP03E4	Human Resource Planning and Development							38

Modular Course Fourth Semester

Semester	Category	Course Code	Title of the Course	No. of Credits	No. of Hours	Duration of ESE (Hours)	Evaluation		Total Marks	Page No.
							CFA	-		
IV	Modular Course	17MCMP04M1	Income Tax Law and Tax Planning	2	2	3	50	-	50	39
		17MCMP04M2	Business Analysis	2	2	3	50	-	50	40

Non Major Elective: Offered to Other Departments

Semester	Category	Course Code	Title of the Course	No. of Credits	No. of Hours	Duration of ESE (Hours)	Evaluation		Total Marks	Page No.
							CFA	ESE		
II	Non Major Elective	17MCMP02N1	Accounting and Financial Statement Analysis	4	4	3	40	60	100	31
		17MCMP02N2	Entrepreneurship Development	4	4	3	40	60	100	32

COOPERATION: THEORY AND PRACTICE

Course Code: 17MCMP0101

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- To enable the students to understand the concept of cooperation, cooperative development models, cooperative movement in India and the functioning of cooperatives at various levels.

Specific Learning Outcome:

At the end of the course, the students would have understood

- The concept of cooperation
- Cooperative development models
- Cooperative movement in India and
- Functioning of cooperatives at various levels.

Unit I Concept of Cooperation: Cooperative Thought - Pre-Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr. Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation ó Statement of Cooperative Identity, 1995.

Unit II Cooperative Development Models: Voluntary Vs Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives ó Merits and demerits of various models.

Unit III Cooperative Development in India: Cooperative Credit Societies Act-1904 ó Cooperative Societies Act 1912 - Recommendations of various Committees and Commissions for the development of cooperatives: Sir Edward Maclagan Committee 1914 ó 1919 Reforms Act - All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 ó CRAFTCARD 1981 ó 1991 Model Cooperative Societies Act - Report of Task Force on Cooperative Credit (STCCS) 2004 ó Report of the High Powered Committee on Cooperatives 2009 ó 97th Constitutional Amendment Act, 2011 - Problems and Challenges faced by Cooperative Sector in India.

Unit IV Credit Cooperatives: Importance, structure, constitution, working performance and recent trends in the functioning of PACCS, CCBs, SCB, PCARDBs, SCARDBs, Urban Cooperative Banks ó Housing Cooperatives ó Industrial Cooperative Banks ó Challenges and strategies

Unit V Non- Credit Cooperatives: Importance, structure, constitution, working performance and recent trends in the functioning of Marketing Cooperatives - Consumer Cooperatives - Weavers' Cooperatives - Spinning Mills ó Sugar Mills - Dairy Cooperatives ó Industrial Cooperatives ó Challenges and strategies

References:

- 1) Dubhashi, P.R (1970), **Principles and Philosophy of Cooperation**, VAMNICOM, Pune.
- 2) Government of India (2009), **Report of the High Powered Committee on Cooperatives**.
- 3) Ian Mac Pherson (1995), **Cooperative Principles for the 21st Century**, ICA, Geneva.
- 4) Krishnasamy O.R and Kulandaiswamy, V (2000), **Cooperation: Concept and Theory**, Arudra Academy, Coimbatore.
- 5) Krishnasamy O.R. (1985), **Fundamentals of Cooperation**, S.Chand & Co., New Delhi.
- 6) Puri, S.S. (1979), **Ends and Means of Cooperation**, NCUI, New Delhi.
- 7) Rajagopalan R (1996), **Rediscovering Cooperation (Vol.I,II,III)**, IRMA, Anand.
- 8) Ravichandran K and S. Nakkiran (2009), **Cooperation: Theory and Practice**, Abijit Publication, New Delhi.
- 9) <https://ica.coop/>
- 10) <http://www.ica-ap.coop>

MANAGERIAL ECONOMICS

Course Code: 17MCMP0102

(Credit: 3 Hours: 3 CFA:40 ESE:60)

Objective:

- To orient the students on the principles and analytical tools of managerial economics.

Specific Learning Outcome:

At the end of the course, the students would have gained

- The ability to select and apply tools of managerial economics for business decision making.
- Knowledge on real economic problems and their impact on business efficiency.

Unit I Introduction to Managerial Economics: Nature - Scope ó Basic concepts in Managerial Economics ó Role of Managerial Economists ó Objectives of firm.

Unit II Theory of Demand and Supply: Law of demand - Elasticity of demand ó Use of elasticity of demand in managerial decisions - Demand Forecasting, Methods of demand forecasting for new products and established products ó Law of Supply and Elasticity of Supply ó Demand Supply Interaction.

Unit III Theory of Production: Production function ó Types of production function, Isoquant and its properties - Law of Variable proportions ó Law of Returns to Scale-Cost and Revenue functions ó Cost and Revenue Curves - Break Even Analysis and its uses in Managerial Economics.

Unit IV Market Structure and Price Determination: Market ó Definition ó Conditions - characteristics - Price determination under Perfect competition ó Monopoly - Monopolistic Competition ó Basics of Oligopoly.

Unit V Macro Economic Problems: Business cycle - features - phases of business cycle ó Inflation - Factors causing Inflation ó Measures to control business cycle and inflation.

References:

- 1) Ahuja, H.L. (2014). **Managerial Economics: Analysis of Managerial Decision Making**, 8/e; S. Chand & Company Limited. New Delhi.
- 2) Dwivedi, D.N (2015), **Managerial Economics**: S.Chand and Company Ltd., New Delhi.
- 3) Geetika; Ghosh. Piyali, Choudhury, Purba Roy (2013). **Managerial Economics**, 2/e; New Delhi: Tata McGraw-Hill.
- 4) Gupta SS (2011), **Managerial Economics**: Tata Mc Graw Hill Education, New Delhi.
- 5) Jhingan, M.L., and Stephen, J.K (2009), **Managerial Economics**, Vrinda Publications (P) Ltd., New Delhi.
- 6) Maheswari, Y. (2012). **Managerial Economics**, Prentice Hall India, New Delhi.
- 7) Varshney R.L and Maheshwari K.L (2006), **Managerial Economics**, Sultan Chand and Sons, New Delhi.

ORGANIZATIONAL BEHAVIOUR

Course Code: 17MCMP0103

(Credit: 3 Hours: 3 CFA:40 ESE:60)

Objectives:

- To understand the conceptual framework of organizational behaviour

Specific Learning Outcome:

At the end of the course, the students would have gained

- Knowledge on various organizational theories, structures and factors influencing organization and development.
- Understanding on the role of motivation in enhancing the performance of the individuals and associated factors.
- Knowledge on conflict management techniques in organization, methodology for organisational change, development and design.

Unit I Organisational Behaviour: Concept and theories of organisation - Organization characteristics - Organization structure and design - Environment and Technology - Organisational culture and behavior - Relationship between management and organisational behavior - Emergence and ethical perspective.

Unit II Individual Behaviour: Attitude ó Perception ó Learning ó Personality - Maturity characteristics - Goal and role conflict ó Frustration ó Stress ó Alienation ó Organization - behavior modification - Theory X, Y and Z.

Unit III Motivation: Theories of motivation - Maslow's need hierarchy theory - Herzberg's two factor theory - Alderfer's ERG theory - McClelland's learned need theory - Victor Vroom's expectancy theory - Stacey Adam's equity theory.

Unit IV Group Dynamics and Leadership: Group Dynamics - Types - Group formation - Composition - Group cohesiveness - Team building - Group decision making - Interpersonal communication - Communication Transactional Analysis - Power and Politics - Leadership: styles and theories.

Unit V Conflict Resolution: Dynamics and management ó Sources, patterns, levels and types of conflict - Traditional and modern approaches to conflict - Functional and dysfunctional organizational conflicts - Resolution of conflicts - Johari Window Model - Life position - Organisational Change and Development.

Professionalisation of Cooperatives.

References:

- 1) Luthans, Fred (2011). **Organizational Behavior**, 12/e; New Delhi: Tata McGrawHill
- 2) McShane, Von Glinow and Radha R. Sharma (2011). **Organizational Behavior**, 5/e; New Delhi: Tata McGraw-Hill.
- 3) Prasad, L.M (2011). **Organizational Behaviour**, Sultan Chand & Sons, New Delhi.
- 4) Robbins, Vohra (2013). **Organizational Behavior**, Pearson, New Delhi.
- 5) Singh Kavita (2013). **Organizational Behaviour**, Pearson, New Delhi.
- 6) Stephen Robbins, Timothy A Judge, (2014). **Organizational Behaviour**, (16th Ed), Prentice Hall, New Delhi.
- 7) Udai Pareek (2012). **Understanding Organizational Behaviour**, Oxford University Press, New Delhi.

BUSINESS ENVIRONMENT

Course Code: 17MCMP0104

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- To understand the concepts and significance of business environment
- To understand the policy and legal environment of business

Specific Learning Outcome:

On successful completion of the course, the student would have understood the

- Overall business environment of the business
- Socio-economic and political environment of the business
- Policy and legal environment of the business and
- Global business environment

Unit I Business Environment: Concept, significance and nature of business environment- Elements of environment - Internal and external: changing dimensions of business environment- Environmental Analysis and Forecasting.

Unit II Economic Environment: Economic System-economic planning in India: fiscal policy, monetary policy, public sector and economic development: economic reforms, LPG and structural changes programmes.

Unit III Political and Legal Environment: Government and business: changing dimensions of legal environment in India: MRTP Act, FEMA, licensing policy and Regulatory bodies: SEBI, TRAI, IRDA, RBL, CLB. Industrial Policy of India as amended from time to time: small and micro enterprises in India: reservation of industries for small scale units.

Unit IV Socio-Cultural Environment: Business and Society- Social Responsibility of Business: Business and Culture- Elements of Culture-Corporate Governance- Business Ethics- Concept, Nature and importance and Principles.

Unit V Global Environment: MNC-Foreign Investment in India- FDI Non-Resident Indians and Corporate Sector: International Economic Institutions: WTO, IBRD and IMF: Foreign Trade Policies-EXIM Policy.

References:

- 1) Aswathappa:K.(2016). **Business Environment**, Himalaya Publishing House, Delhi.
- 2) Fernando, A.C. (2011). **Business Environment**; Pearson Education, Dorling Kindersley, New Delhi
- 3) Francis Cherunilam: **Business Environment**, Himalaya Publishing House, Mumbai.
- 4) Paul, Justin (2010). **Business Environment: Text and Cases**, McGraw Hill Education, New Delhi.
- 5) Ravindra Saini (2010). **Business Environment**, Global Vision Publishing House, New Delhi.
- 6) Saleem, Shaikh (2015). **Business Environment**: Pearson Education Dorling Kindersley, New Delhi.
- 7) Sengupta N.K. **Government and Business in India**, Vikas Publishing House, New Delhi.

BUSINESS STATISTICS

Course Code: 17APRP0005

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To acquaint the students with the skills to apply mathematics and Statistical tools for business and managerial decisions.

Specific Learning Outcome:

On successful completion of the course the students would have

- Understood the basics of statistical techniques for business
- Gained skills on application of probability and forecasting techniques for decision making.

Unit I Basic of Statistics: Definition, Scope, functions and limitation, Statistical organization and set up in India and Tamil Nadu- .

Unit II Probability and Probability Distributions: Basic concepts of Probability- Discrete Probability Distribution ó Continuous Probability Distributions ó Decision Theory.

Unit III Sampling and Sampling Distributions: Sampling Methods ó Sampling Distributions- Testing of Hypotheses ó Parametric and non-parametric tests- Statistical analysis using statistical software.

Unit IV Data Analysis: Collection of Data ó Presentation of Data ó Measures of Central Tendency ó Measures of Variation and Skewness.

Unit V Forecasting Methods – Business Forecasting ó Correlation Analysis: Applications for decision making ó Regression Analysis ó Time Series Analysis.

References:

- 1) Gerald Keller, (2014). **Statistics for Management and Economics**, 10th Edition, Congage Learning.
- 2) Gupta, S.P. (2014). **Statistical Methods**, 13th Edition Sultan Chand Publishers.
- 3) Levin, Rubin, (2013). **Statics for Management**, 13th Editions, Pearson Education
- 4) Sharma, J.l (2014). **Fundamentals of Business Statistics**, Vikas Publication, New Delhi
- 5) Sonia Taylor (2007). **Business Statistics: for Non-Mathematician**, Palgrave Macmillan, Macmillan India Limited Chennai.
- 6) Srivastava, T, Rago. S, (2012). **Statistics for Management**, Tata McGraw Hill
- 7) Thomas J. Quirk (2016). **Excel 2016 for Business Statistics, a guide solve practical problems**, Springer (India) Private Limited, New Delhi

COMMUNICATION AND SOFT SKILL

Course Code:17ENGP00C1

(Credit: 2 Hours: 2 CFA:50)

Unit	Lesson	Topic	Sub-topics
I	Listening and Reading	Ability to listen and Document what you have heard	Listening
			Barriers to listening
			Documenting
		Reading and Comprehension	Reading Skill
			Local Comprehension
		Global Comprehension	
II	Instructions and Transcoding	Ability to read and Follow Instructions	Instructions
			Language of Instructions
			Writing Instructions
		Ability to interpret and transcode information	Graphic Communication
			Interpretation
		Transcoding	
III	Interpersonal Communication	Asking for and responding to information	Informational Communication
			Encoding and Decoding strategies
			Principles of Communication
		Communication skill with public, fellow employees, supervisors and customers	Relational Communication
			Perception
		Emotional Intelligence	
IV	Employment Communication	Spelling and Grammar	Written Communication
			Spelling
			Grammar
		Ability to fill out a job application	Employment Communication
			Covering Letter
		Resume	
V	Courtesy and Eye Communication	Expressing Courtesy	Politeness Strategies
			Five Magic Words in English
			Courteous expressions
		Communication through eye contact	Non-Verbal Communication
			Body Language
		Eye Contact	

EXTENSION FIELD VISIT TO COOPERATIVE ENTERPRISES

Course Code: 17MCMP01F1

(Credit: 2 Hours: 4 CFA:50)

Objective:

- To expose the students to understand the field realities through visiting various types of cooperatives at primary level.

Specific Learning Outcome:

At the end of the course, the students would have understood:

- The functioning of various types of cooperatives at primary level
- The business strategies adopted by cooperatives at primary level

Syllabus:

Students will be facilitated to visit and learn about the functions of various types of Cooperative enterprises at primary level as part of the curriculum as per the schedule of dates decided by the Department. Every student should maintain a systematic record for field work and submit for evaluation. The faculty in-charge of this course will be responsible for making the students to prepare a report and submit for evaluation.

Evaluation:

This report shall be evaluated internally. The evaluation process comprises of PPT presentation by the students after submission of the report followed by viva-voce examination. The faculty in-charge shall submit the marks to the Controller of Examinations through 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.

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

COMPREHENSIVE VIVA VOCE - I

Course Code: 17MCMP0105

(Credit: 1 CFA:50)

Objective:

- To assess the comprehensive understanding of the courses studied by the students during the First Semester of the M.Com Cooperative Management Programme (ability of the students to integrate the learnings across the semester).

Methodology:

- At the end of the second semester the overall proficiency of every student on the courses studied during the semester will be assessed for 50 marks through viva-voce jointly by an external expert nominated by the Controller of Examinations and a faculty member nominated by the HOD.
- Overall proficiency in different courses include
 - Clarity in the basic concepts and theories
 - Knowledge on concepts tools and techniques
 - ability to apply the concepts in real business situation
 - Capacity to experience and analyses the cases if any

Evaluation Criteria:

Subject Knowledge	25
Logical Presentation	15
Communication Skill	10
Total Marks	50

MANAGEMENT OF COOPERATIVE ENTERPRISES

Course Code: 17MCMP0206

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to understand the basic concepts of management of cooperative enterprises in India

Specific Learning Outcome:

On successful completion of the course the students would have understood:

- The concepts of management of cooperative enterprises.
- The governance structure of cooperative enterprises.
- The basic issues faced by the cooperatives enterprises.

Unit I Basics of Management: Management Concept, Importance, Pre-Scientific Management Era- Management Science Era, Principles and Functions of Management- Planning- Organizing-Staffing-Directing- Controlling- Reporting and Budgeting.

Unit II Cooperative Management: Concept ó Objectives - Goals ó Uniqueness - Governance Structure ó General Body ó Board of Management ó Executive ó Relationship - Democratic Control ó Comparison of Managements of Profit Businesses and Cooperative (non profit) Businesses.

Unit III Cooperative Administration: Administrative Set for Cooperatives - Registrar of Cooperative societies ó Functional Registrars- Their powers and duties.

Unit IV Management Functions Applied to Cooperatives: Planning - Organising - Staffing- Directing - Controlling applied to cooperative enterprises.

Unit V Issues in Cooperative Management: Professional Management, De-Officialisation ó Operational Efficiency ó Key Result Areas ó Strategies for sustainable Development of Cooperatives in India.

References:

- 1) I.C.A (1977) **Readings in Cooperative Management**, New Delhi.
- 2) Kamat G.S. (1987). **New Dimensions of Cooperative Management**, Himalaya Publishing House, New Delhi.
- 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 Cooperatives**, Vikas Publishing House, New Delhi.
- 7) Sinha S.K. & R. Sahaya (1981). **Management of Cooperative Enterprises**, NCCT, New Delhi.

HUMAN RESOURCE MANAGEMENT

Course Code: 17MCMP0207

(Credit: 3 Hours: 3 CFA:40 ESE:60)

Objective:

- To know the basic concepts and functions and application of HRM tools.

Specific Learning Outcome:

On completion of the course, the students would have

- Understood the key concepts on human resource management.
- Understood to plan for the human resource requirement using tools and techniques.
- Gained knowledge to formulate strategies for selection, training and retaining the best employees.
- Understood to assess the training needs and select the best training methods.
- Familiarised with Career Planning and Counselling
- Gained knowledge on the different performance appraisal technique and select the best based on the business situation.
- Acquired skill in designing the right wage structure.
- Understood the standards pertaining to the occupational safety and security.

Unit I Human Resource Management: Meaning - nature and scope - functions and role of HR manager - Objective: and policies - System approach to HRM ó Organizing HRM Department - Human Resource Planning - concept and techniques.

Unit II Recruitment and Selection: Job Analysis - Job Description and Specification - Process of recruitment: selection, placement and induction Training and Development - Job changes Performance appraisal: Objective: and methods - performance appraisal of managers.

Unit III Compensation and Maintenance: Job evaluation - Primary compensation - Incentive compensation ó types ó advantages - Wages and incentives - regulation of payment of wages- Administration of welfare - Amenities and fringe benefits - reward systems.

Unit IV Career planning and Counseling: Career choices, Career Planning: promotion, demotion, transfer, separations, career path, development, counseling.

Unit V Employees Safety and Security Measures: Safety and accident prevention - Quality circles - Employee grievances and redressal system ó Gender Diversity: Sexual Harassment at the work place-Quality of work life - trade unions, employee participation and employee engagement - Human Resource Accounting - Human Resource Information Systems.

References:

- 1) Armstrong Micheal (2006). **A Handbook of Human Resource Management Practices**, Kogen Business Books, Delhi
- 2) Aswathappa, K. (2013). **Human Resource Management: Text and Cases**, McGraw-Hill, New Delhi.
- 3) Bernardin, John H (2013). **Human Resource Management: An Experiential Approach**, McGraw-Hill, New Delhi.
- 4) Dessler, Gary and Biju Varkkey (2016). **Human Resource Management**, Pearson Education, New Delhi.
- 5) Gupta, C.B (2014). **Human Resource Management**, Sultan Chand & Sons, New Delhi.
- 6) Pande, Sharon and Swapnalekha (2012). **Human Resource Management**, Pearson, New Delhi.
- 7) Rao, V.S.P (2008). **Human Resource Management**, Excel Books, New Delhi.
- 8) Sanghi Seema (2014). **Human Resource Management**, Vikas Publishing House Pvt. Ltd, New Delhi.

ACCOUNTING THEORY

Course Code: 17MCMP0208

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to know the basic concepts of Accounting Theory and their application in the business organization.

Specific Learning Outcome:

At the end of the course, the students would have

- Gained knowledge on the concepts of Accounting Theory and Accounting Regulation and Policies
- Developed skills to prepare financial statements as per accounting standards.

Unit I Introduction: Meaning, nature, evolution and role of accounting and accounting theory; Approaches and levels of Accounting theory, Methodology in accounting theory; Accounting as a language and as an Information System; Accounting and Economic Development; Financial Statement, Reporting and Objectives thereof.

Unit II Accounting: Concepts, Principles and Postulates; Generally Accepted Accounting Principles - Income Measurement: Edwards and Billø Concept of Business income; Transactions and Activities Approaches to Income Measurement; AS-5 on changes in Accounting estimates and policies; Revenues: Recognition criteria, measurement of revenue, AS-9 on disclosure relating to revenue recognition. Estimate of ex-ante and ex-post income.

Unit III Expenses: Meaning, categories, association with revenue and unexpired costs, Recognition; Gains and losses: Features, recognition - comparison of revenues, expenses, gains and losses.

Unit IV Depreciation: Accounting and Policy: Accounting Problems in long term assets, meaning and causes of depreciation, methods, AS-6 on depreciation, Disposals of fixed assets, Exchange of plant assets - Amortization.

Unit V Inventory: Meaning, Need, Objectives of inventory measurement and inventory costing, valuation methods, AS-2 on Inventory Valuation, ICAIø guidelines on inventory valuation, Inventory systems, most useful method of valuation, Assets: meaning, characteristics, valuation and AS-10 on accounting for Fixed assets. Liabilities and Equity: meaning, nature, classes, types and approaches.

References:

- 1) Arjun Saini (2015) **Accounting Standards for Students**, HPH, Mumai.
- 2) Ahmed Riahi BelkaouI, (2000) **Accounting Theory**, Quorm Books, New Delhi
- 3) Anthony R.N., D.F. Hawkins and K.A. (1999) **Merchant Accounting: Text and Cases**, McGrawHill, New Delhi.
- 4) Jawahar Lal, (2017) **Accounting Theory and Practice**, Himalaya Publishing House, Mumbai.
- 5) Jawahar lal, **Corporate Financial Reporting: Theory and Practice**, Taxman, New Delhi
- 6) Porwal L.S,M (2000) **Accounting Theory**, TMH, New Delhi.
- 7) Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, (2005) **Financial Accounting Theory and Analysis: Text Readings and Cases**, John Wiley and Sons
- 8) www.iasb.org.
- 9) www.icai.org. www.dca.gov.in

COST AND MANAGEMENT ACCOUNTING

Course Code: 17MCMP0209

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to understand the concepts in accounting and costing and their usefulness in the managerial decision making.

Specific Learning Outcome:

On completion of the course, the students would have understood:

- the accounting systems and standards
- the tools to analyze the components of financial statements
- the methods and techniques of cost control and cost reduction
- the basic concepts of budget, budgetary control and budgeting, and describe the procedures involved in preparation of fixed, flexible and zero-based budgeting.

Unit I Management Accounting: Nature & Scope, Financial Accounting, Cost Accounting and Management Accounting - Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility

Unit II Analysis and Interpretation of Financial Statements: Concept ó Tools for financial statement analysis: Comparative and common size statements ó Ratio analysis ó Flow statements.

Unit III Cost Accounting: Concept, Objectives ó Types of cost ó Cost systems ó Costing technique ó historical costing, absorption costing, marginal costing, standard costing. Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing; Marginal Costing and Absorption Costing; Contribution Analysis; Cost ó Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; Applications of BE in sales Mix and Product Lines.

Unit IV Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making; Specific Management Decisions ó Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo;.Retain or Replace; Optimum Product Mix; Adding and Dropping a Product.

Unit V Budgetary Control: Budgetary Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting. Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing ; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.

References:

- 1) Aggarwal, J.K., R.K.Aggarwal, M.L.Sharma ó **Accounting for Managerial Decisions** ó Ramesh Book Depot, Jaipur.
- 2) Bhabatosh Banerjee (2014) **Cost Accounting: Theory and Practice**, PHI, New Delhi
- 3) Hariharan, N. and R. Palaniappan, (2012) **Cost Accounting: Theory and Practice**, I K International Publishing House, Amazon Pvt Ltd.
- 4) Jain & Narang,(2012) **Cost Accounting**,Principles and Practice S.Chand & Co, New Delhi.
- 5) Kishore .R ó **Advance Management Accounting** ó Taxman, New Delhi.
- 6) Madhav Rajan et al (2017) **Hornrgren's Cost Accounting: A Managerial Emphasis**, Pearson, New Delhi
- 7) Pillai R.S.N. & V. Bagavathi (2006) **Cost Accounting**, S. Chand & Company Ltd., New Delhi.
- 8) Raman B.S. (2010) **Management Accounting**, United Publishers, Mangalore.

GANDHI IN EVERYDAY LIFE (CNCC)

Course Code: 17GTPP0001

(Credit: 2 Hours: 2 CFA:50)

Objectives:

- To understand and appreciate the principles and practices of Gandhi and their relevance in the contemporary times.
- To develop noble character and attitude to enable the students to cope up with the challenges of daily life.

Specific Learning Outcome:

At the end of the course, the students would have understood:

- the life and message of Gandhi
- the Gandhian way of Management
- the Gandhian model of conflict reduction
- humane life on Gandhian lines, and
- to become a Gandhian constructive worker.

Unit I Understanding Gandhi: Child hood days, Student days, influence of Books and Individuals, Religion, Family, and Social factors. Gandhi as rebel, acquaintance with vegetarianism, as lawyer, encountering and transforming humiliation: in India, in south Africa- train incident, Coach incident, on path way, at court, attack by protesters. Gandhi as political leader and reformer.

Unit II Management: Gandhi's experiments in managing family- Eleven vows, non-possession and sacrifice begin at home ó Managing Ashram - community living, service and financial ethics ó Managing Social movements- Transvaal March and Salt Satyagraha and nonattachment to position (Nishkama Seva).

Unit III Conflict Reduction: Pursuance of truth and nonviolence ends and means, openness, transparency, love and kindness in handling relationship, nonviolent communication, practicing nonviolence in social and political issues (Satyagraha), conflict resolution practices, art of forgiveness and reconciliation and shanti sena.

Unit IV Humanism: Trust in goodness of human nature, respect for individual and pluralistic nature of society, dignity of differences, equal regard for all religions (Sarvadharm Samabhava), castes, races, colours, languages etc., simple and ethical life, swadeshi and unity of humankind.

Unit V Constructive programmes and contemporary issues: Concept of Sarvodaya, poverty, terrorism, environmental degradation, problems in sharing common resources, health systems and education, science and technology and centralization of power and governance.

References:

- 1) M.K. Gandhi, (2012) **An Autobiography or The Story of My Experiments with Truth**, Navajivan Publishing House, Ahmedabad.
- 2) ---. (2003) **Satyagraha in South Africa**, Navajivan Publishing House, Ahmedabad.
- 3) ---. (1945) **Constructive Programme: Its Meaning and Place**, Navajivan Publishing House, Ahmedabad.
- 4) ---. (2003) **Key to Health**, Navajivan Publishing House, Ahmedabad
- 5) ---. (1949) **Diet and Diet Reform**, Navajivan Publishing House, Ahmedabad.
- 6) ---. **Basic Education**, Navajivan Publishing House, Ahmedabad.
- 7) ---. (2004) **Village Industries**, Navajivan Publishing House, Ahmedabad.

EXTENSION/RURAL BUSINESS OPPORTUNITY PROFILING

Course Code: 17MCMP02F2

(Credit: 2 Hours: 4 CFA:50)

Objective:

- To provide opportunity to gain hands on experience in assessing rural business opportunities and profiling the business opportunities in the form of proposals.

Specific Learning Outcome

Upon completion of the course the students would have gained skills:

- To assess the natural and human resource base of villages
- To conduct feasibility studies
- To prepare business proposals particularly for the establishment of MSMEs

Unit I Understanding the rural setting: review of census report ó relevant documents from PRI and Block Development office.

Unit II Village Resource Mapping ó assessing different resources ó natural resource ó physical resources ó and human resources

Unit III Feasibility survey: resource flow and gap analysis

Unit IV Inventory of business opportunity for establishment of MSME and cooperatives and feasibility report

Unit V Preparations of business proposal for micro, small and medium enterprises / innovative cooperatives.

References:

- 1) Barry Dalal-Clayton, David Dent, Olivier Dubois (2003), **Rural Planning in Developing Countries: Supporting Natural Resource Management and Sustainable Livelihoods**, Earthscan Publications Ltd., New York.
- 2) Dewey Thorbeck (2012), **Rural Design : A New Design Discipline**, Taylor & Francis Ltd., London.
- 3) Katar Singh (2012), **Rural Development: Principles, Policies and Management**, SAGE, New Delhi
- 4) Narayanasamy, N (2009), **Participatory Rural Appraisal: Principles, Methods and Application**, SAGE, New Delhi.

COMPREHENSIVE VIVA VOCE - II

Course Code :17MCMP0210

Marks: CFA-50

Credit: 1

Objective:

- To assess the comprehensive understanding of the courses studied by the students during the Second Semester of the M.Com Cooperative Management Programme (ability of the students to integrate the learnings across the semester).

Methodology:

- At the end of the second semester the overall proficiency of every student on the courses studied during the semester will be assessed for 50 marks through viva-voce jointly by an external expert nominated by the Controller of Examinations and a faculty member nominated by the HOD.
- Overall proficiency in different courses include
 - Clarity in the basic concepts and theories
 - Knowledge on concepts tools and techniques
 - Ability to apply the concepts in real business situation
 - Capacity to experience and analyses the cases if any

Evaluation Criteria

Subject Knowledge	25
Logical Presentation	15
Communication Skill	10
Total Marks	50

LEGAL FRAMEWORK FOR COOPERATIVES

Course Code: 17MCMP0311

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to provide an understanding and applications of the various Acts related to Cooperatives.

Specific Learning Outcome:

At the end of the course, the students would be able

- to gain understanding on the legal environment in which cooperatives functioning in India and more particularly in Tamil Nadu
- to gain knowledge on the important provisions in the Tamil Nadu Cooperative Societies Act and Rules relating to incorporation and regulation of cooperatives organization.
- to gain knowledge on the allied laws as applicable to cooperatives

Unit I Cooperative Legislation: Need for separate law for Cooperatives - History of Cooperative Legislation in India - Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 - Multi State Cooperative Societies Act, 2002 - Model Cooperative Society Bill 1991 ó Andhra Pradesh Mutually Aided Cooperative Societies Act.1995 - Producers Companies Act 2013- Constitutional Amendment Act, 2011. TNCS Amendment Act 2013 -Features.

Unit II TNCS Act 1983 and Rules 1988: Provisions Relating to incorporation and operation: Registration, Bye Law-Amendments-Division- Amalgamation, Qualifications and Disqualification of Members - Duties and Privileges of Registered Societies - Properties and Funds of a Registered Societies- Net Profit Distribution

Unit III TNCS Act 1983, Rules 1988, Provisions relating to regulations: Audit, Inquiry and Inspection ó Supersession of Board- Dispute and Settlement-Liquidation, Winding up and Cancellation of Registered Societies.

Unit IV TNCS Act 1983, Rules 1988, Provisions relating to Execution of Decree, Decision, Awards- Cooperative Tribunal- Appeal-Revision-Review.

Unit V Other Laws ó Indian Contract Act 1872 ó Contract ó Types of Contract - Essential of Valid Contract -Breach of Contract and its Remedies, Sale of Goods Act 1930- Essentials-Sale-Agreement to Sell, Performance of Contract of Sale, Features.

References:

- 1) Arulselvam, M, (2005), **Tamilnadu Cooperative Manual**, Malathi Publications, Chennai.
- 2) Goel.B.B. (2006), **Cooperative Legislation Trends and Dimension**, Deep and Deep Publication.
- 3) Pillai, R.S.N and Bhagavathi, (2013), **Legal Aspect of Business**, S. Chand & Company, New Delhi.
- 4) Ravichandran K (2012), **Cooperation Theory and Practice**, Abhijeet Publications, New Delhi,
- 5) Saravanavel. P. and Sumathi, (2009), **Legal System in Business**, Himalaya Publishing House, New Delhi,.
- 6) Tulsian P.C and C.A. Bharath Tulsian, (2014), **Business Law** S. Chand & Company, New Delhi,

FINANCIAL MANAGEMENT

Course Code:17MCMP0312

Credit: 3 Hours: 3 (CFA:40 ESE:60)

Objective:

- To enable the students to understand the concept and functional aspects of financial management and its practices in cooperatives

Specific Learning Outcome:

On the completion of the course the students would have gained

- Knowledge on the financial management
- knowledge on different types of management issues related financial management in cooperatives.

Unit I Introduction to Financial Management : The Finance function; Evolution of financial Management: Traditional concept and Modern Concept of finance. The objectives of the firms and objectives of the Cooperatives; Financial decisions and scope of financial Management in Cooperatives

Unit II Capital Budgeting Decisions: Meaning; Definitions, Significance, Capital Budgeting process; Guidelines for capital budgeting; Methods of Classifying investments; Evaluation of investment Proposals; Traditional and modern methods; scope for application of capital budgeting in cooperation; capital investments/budgeting practices in cooperatives.

Unit III Financing Decisions and Cost of Capital: Financial Structure versus capital structure. Capital structure Theory: Definitions and assumptions; Capital Structure and valuation: Three approaches; NIA; NOIA; Traditional Approach - Relevance of Financial Structure and Capital Structure in Cooperatives ó sources of finance and sources of capital in Cooperatives ó The concept of maximum borrowing power in deciding capital structure - Concept of cost of capital; scope for application of cost of capital in Cooperation.

Unit IV Working Capital Management: Introduction Concept of Working Capital; levels of working capital; Components of working capital: cash; receivables; and inventory management; Working Capital Management in Cooperatives: Sources of working Capital finance for Cooperatives; NABARD Norms Problems associated with working capital financing in Cooperatives.

Unit V Surplus Management and Dividend decisions: The concept of profit and surplus; concept of dividend; dividend policies; Types of dividend; surplus management in Cooperatives; Distribution of net profit in Cooperatives -surplus management practices in Cooperatives.

References:

- 1) Kamat G.S. **New Dimensions of Cooperative Management**, Himalaya Publishing House, New Delhi, 1987.
- 2) Khan And Jain (2005) **Basic Financial Management**, Tata Mc Graw Hill Education, New Delhi
- 3) Kulandaisamy, V (2000), **Cooperative Management**, Arurdhra Academy, Coimbatore.
- 4) Nakkiran S (2013), **Cooperative Management**, Deep and Deep Publications, New Delhi.
- 5) Prasanna Chandra (2005) **Financial Management**, Tata Mc Graw Hill Education, New Delhi
- 6) Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), **Cooperative Accounting and Auditing**, Himalaya Publishing House, New Delhi.

MARKETING MANAGEMENT

Course Code:17MCMP0313

(Credit: 3 Hours: 3 CFA:40 ESE:60)

Objective:

- To enable the students to understand the concept and management functions in marketing, Consumer behaviour and the marketing systems.

Specific Learning Outcome:

On the successful completion of the course the student would have

- acquired in-depth knowledge on different concepts and components of marketing management and their application in business.
- gained knowledge on consumer behavior and the market strategies

Unit I Introduction to Marketing: Meaning ó Definition - Importance ó Functions ó Nature and scope of marketing ó Marketing Management Process - Marketing Environment ó Market Segmentation: Criteria for market segmentation, Elements of market segmentation ó marketing planning-marketing Mix.

Unit II Buyer Behaviour and Motivation: Buyer Characteristics - determinants of buyer behavior ó buying motives - Maslow's Hierarchy of needs ó Festinger's Theory of Cognitive Dissonance ó Stages of and participants in buying process.

Unit III Marketing Mix – Product and Price Mixes: Classification of goods ó Product mix ó Product Life Cycle ó Product development ó Product mix strategies, Pricing Decisions: Objectives ó Factors affecting pricing decisions ó Kinds of Pricing ó pricing strategies.

Unit IV Promotion and Distribution Mixes: Promotion mix: Components ó Advertising; Personal selling; sales promotion and publicity ó Channels of distribution - Selection of appropriate channel/Distribution ó effectiveness.

Unit V Marketing Systems and Structures in India: Organised and unorganized marketing systems-marketing structures and functionalities-globalisation: its effect on marketing system-Rural marketing and its potentials ó marketing research: methods, tools and techniques.

References:

- 1) Baines Paul, Chris Fill and Page Kelly (2013). **Marketing**, Asian Edition; Oxford University Press, New Delhi.
- 2) Kotler, Philip, Kevin Lane Keller (2016). **Marketing Management**: Pearson Education, New Delhi.
- 3) Nair Rajan (2002), **Marketing**; S.Chand & Co, New Delhi.
- 4) Philip Kotler (2012), **Principles of Marketing Management**, Prentice Hall India, New Delhi.
- 5) Philip Kotler (2000), **Marketing Management: Analysis, Planning and Control**, Prentice Hall India, New Delhi.
- 6) Ramasamy, V.S and S. Namakumari (2014). **Marketing Management: Global Perspective Indian Context**, Macmillan, New Delhi.
- 7) Varshney & Gupta (2008), **Marketing Management**, S.Chand & Co, New Delhi.

BUISNESS RESEARCH METHODS

Course Code:17APRP0003

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- To familiarize the students with different methods and techniques of scientific research
- To help them to formulate designs for undertaking research projects
- To employ appropriate research tools and techniques
- To prepare the research reports and disseminate the research findings.

Specific Learning Outcome:

Upon the successful completion of the course, Students would be able to:

- Define problems related business and identify gaps in conducting business research
- Understand & identify research problems
- Prepare research proposals
- Prepare & present a research reports

Unit I Scientific Research: Principles ó characteristics and functions of research, scientific method-steps in research. Types of research: Pure, Applied and Action Research, Qualitative and Quantitative studies. - Research aptitude and research skills -Research ethics.

Unit II Research process: Formulation of Research problem, Criterion for selection of a topic, statement of the problem and definition of terms, objectives, review of literature - Variables: independent and dependent - Hypotheses: characteristics and functions ó preparation of research design.

Unit III Methods of Research: Exploratory, descriptive and experimental designs ósurveys- case study - intervention and interdisciplinary studies.

Unit IV Data Collection: sources, acquisition and interpretation of data ó Data base: conduct of Interview, participant and non-participant observation, inquiry forms - Rating and attitude scales -psychological test: projective techniques ó sociometry- pre -test reliability and validity.

Unit V Research Report: Thesis writing, its characteristics and format - types of reports - Reference materials, quotations, bibliography, footnotes, glossary and appendix. Documentation of research findings and utility for policies - programmes and innovation.

References:

- 1) Buckingam (2001), William M.K., **Research Methods**, New Delhi: Atomic Publishing.
- 2) Kothari C.R (2009), **Research Methodology: Methods and Techniques**, New Age International,
- 3) Krisnasamy, OR, and Renganathan,M (2011), **Methodology Of Research In Social Sciences**, Himalaya Publishing, New Delhi.
- 4) Sajahan. S (2010), **Research Methods for Management**, Jaico Publishing House, New Delhi
- 5) Young, P.V. (2003), **Scientific Social Surveys and Research**, Prantice Hall, New Delhi,

VILLAGE PLACEMENT PROGRAMME

Course Code:17VPPP03VI

(Credit: 2 CFA:50)

Objectives:

The objectives of the Village Placement Programme are:

- (i) To offer an opportunity to the students to understand the different facets of the rural community
- (ii) To enable the students to comprehend and relate classroom learning to field realities.
- (iii) To facilitate the students to identify the rural issues and problems
- (iv) To share development information with the people
- (v) To inculcate socially relevant values and responsibilities among the students and
- (vi) To facilitate the initiation and sustenance of socially relevant programmes / projects that benefit the rural community.

Specific Learning Outcome:

The Specific Learning Outcomes of the course are listed below.

- (i) General awareness on the rural realities, issues and problems
- (ii) Comprehensive knowledge, skill and attitude to work in rural areas
- (iii) Improved knowledge on rural social structure
- (iv) Improved observation and analytical skills
- (v) Improved interaction skills
- (vi) Improved reporting skills
- (vii) Enhanced team spirit
- (viii) Personality development
- (ix) Enhanced values and social responsibilities.

Course contents:

- Appraisal and economic conditions of villages ó PRA methods ó surveys
- Understating and analyzing resource base and occupational pattern.
- Assessing the pattern of resource flow in the village
- Documentation of the functioning of rural institutions
- Conducting case studies on
 - Cooperatives
 - CPR
 - Rural economic organization/entities
 - Rural community based organizations
 - Educational institutions
 - Religious institutions

- Awareness programme on organic farming, marketing of agricultural produces through marketing cooperatives, value addition etc.,
- Sensitization sessions on rural business / livelihood opportunities
- Documentation and sharing of the extension experiences

Assessment:

The faculty member in-charge of the programme, shall assess the performance of the students. The total marks for the course is 100. The criteria for assessment and maximum marks for each criterion are presented.

Sl. No.	Criteria	Marks
1	Involvement in shramdhan Response to task and amount of effort taken towards the completion	10
2	Organizing and decision making Putting creative ideas into action	10
3	Participation in interaction and discussion	15
4	Ability to adjust and work in teams	15
5	Knowledge of problem and issues	20
6	Diary maintenance and report writing	30
	Total	100

The faculty member in-charge shall submit the mark statements for the course on Village Placement Programme to the Controller of Examinations through the Head of the Department immediately after the completion of the VPP.

SUMMER PLACEMENT

Course Code:17MCMP0314

(Credit: 3 - CFA 100)

Objective:

- To enable the students to understand the practical aspects of cooperatives at different sectors

Specific Learning Outcome:

On completion of the course, the students would have gained:

- Practical knowledge on the general working of various types of agricultural and non-agricultural business organizations and other development agencies.
- Capacity to appreciate and understand the working of the above organizations.

Methodology:

After the second semester examination all students will have to undergo Summer Training of 4 weeks of durations with an objective of enriching their practical knowledge in the general working and managerial aspects of various types of cooperative organizations (industrial / business / service organizations) and developing among the students managerial, leadership, skills initiatives and motivation to adopt management practices.

Guidelines for Summer Training

- Detailed study of the latest Annual Report, Audit Reports and Financial Statements
- Detailed study of the by-laws
- Discussion with the office-bearers and members regarding the working, problems, future plans, etc.
- Detailed study of the management techniques adopted in the organizations
- Records are to be submitted to the Supervisor in charge immediately after the Summer Training
- The students have to submit two reports neatly typed (in A4 sheet, one sided only by using Times New Roman font with 13 size, & 1.5 space) and each report should not be less than 25 pages covering all the managerial aspects.

Criteria for Assessment

- Summer Training Record Maintenance
- Seminar Report Presentation

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

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

COMPREHENSIVE VIVA VOCE - III

Course Code:17MCMP0315

Marks CFA-50

Credit: 1

Objective

- To assess the comprehensive understanding of the courses studied by the students during the Third Semester of the M.Com Cooperative Management Programme (ability of the students to integrate the learnings across the semester).

Methodology

- At the end of the third semester the overall proficiency of every student on the courses studied during the semester will be assessed for 50 marks through viva-voce jointly by an external expert nominated by the Controller of Examinations and a faculty member nominated by the HOD.
- Overall proficiency in different courses include
 - Clarity in the basic concepts and theories
 - Knowledge on the concepts tools and techniques
 - Ability to apply the concepts in real business situation
 - Capacity to experience and analyses the cases if any

Evaluation Criteria

Subject Knowledge	25
Logical Presentation	15
Communication Skill	10
Total Marks	50

BANKING AND INSURANCE MANAGEMENT

Course Code:17MCMP0416

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to understand the Indian banking and insurance systems

Specific learning outcome:

- Upon completion of the course, the students would have understood:
- the structure and role of Indian Banking System
- the functions of Commercial banks, Cooperative banks, Regional Rural Banks and Local Area Banks
- the management of bank branch operations and core banking business
- the nature and types of risks confronting the banks
- insurance regulation in India

Unit I Indian Banking System: Definition and meaning of banking ó System of Banking ó Branch Banking ó Unit Banking ó Features of Banking Regulations Act ó Banking Sector Reforms, Structure and functions of commercial banks, cooperative banks, regional rural banks and local area banks.

Unit II Branch Operation and Core Banking ó Introduction and Evolution of Bank Management ó Technological Impact in Banking Operations ó Total Branch Computerization ó Concept - Opportunities ó Centralized Banking ó Concept, Opportunities, Challenges and Implementation.

Unit II Bank Back Office Operations ó Bank back office management ó inter branch reconciliation ó treasury management ó FOREX Operations ó Risk Management - Data Centre Management ó Network Management ó Knowledge Management (MIS/DSS/EIS)- Customer Relationships Management

Unit IV Risk: Definitions, Chance of loss, Classification, Burden on society, managing techniques - Insurance: Basic characteristics, an ideally insurable risk, adverse selection, Types, Benefits to society

Unit V Management of Insurance Business: IRDA Act - Insurance company operations: Types of private insurers, Ratemaking, Underwriting, Production, Claims settlement, Reinsurance - Financial operations of insurers: Balance sheet, income statement, P&L, financial crisis - Regulation of insurance and solvency: Insurance regulation, Technical provisions, Solvency I and II -Non life insurance: Personal property, Liability risks - Life insurance: Types, Whole life insurance, Annuities.

References:

- 1) Adv. Sunil N. Shah (2015) **Law Relating to Banking and Insurance**, Himalaya Publishing House, Mumbai.
- 2) Agarwal, O.P (2017), **Banking and Insurance**, Himalaya Publishing House, Mumbai.
- 3) Neelam C. Gulati (2010), **Banking and Insurance: Principles and Practices** Excel Books Pvt Ltd., Noida
- 4) Sethi, Jyotsna, Bhatia, (2012), **Elements of Banking and Insurance**, PHI Learning Pvt. Ltd, Delhi
- 5) Taxmann (2010), **Banking and Insurance - Law and Practice**, New Delhi

INTERNATIONAL BUSINESS

Course Code:17MCMP0417

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

To enable the students to know the basic concepts and practices in international business

Specific Learning Outcome:

At the end of the course, the students would have gained:

- knowledge on the concept of international business
- Knowledge on the international business
- Knowledge on the role of International and Regional organization in the promotion and regulation of multinational business
- Knowledge on the Foreign Exchange Practices

Unit I Introduction: International Business: Evolution, Importance, Reasons for international trade, Modes of entry into international business; -Management of international business operations ó complexities and issues; IT and international business, India's involvement in International Business.

Unit II International Business Environment: Domestic and Foreign and Global environments and their impact on international business decisions, Pattern and structure of world trade in goods and services.

Unit III Regional Economic Integration: SAARC- SEAN, EC, NAFTA, ADB, Regional Economic Cooperation - India and GATT/WTO and Trade Liberalization-The Uruguay Round Evaluation-UNCTAD.

Unit IV Multinational Corporations: Definition-Organizational models-Dominance of MNCs-Recent Trends - Code of Conduct-Multinationals in India- FDI- Instruments: GDR, ADR, FIIs-their role in Indian Capital Market.

Unit V Foreign Exchange: Exchange Rate, Mechanism, Risk Management, Transfer of International payments, - Convertibility of Rupee, Balance of Payment Current and Capital Accounting System.

References:

- 1) Batra G.S.& R.C.Dangwal (2003) **International Business** : New Trends
- 2) Charles W. L. Hill and G. Tomas M. Hult (2017), **International Business: Competing in the Global Marketplace**, Tata McGraw Hill, New Delhi
- 3) Donald A. Ball, (2015) **International Business**, Tata McGraw Hill, New Delhi
- 4) Francis Cherunilam (2003), **International Business**, HPH, New Delhi
- 5) Justin Paul, (2006) **International Business**, Prentice Hall India, New Delhi.

COOPERATIVE TRAINING

Course Code:17MCMP0418

(Credit: 3 CFA:40 ESE:60)

Objective:

- To enable the students to understand the functions of cooperatives in different sectors from district to national level

Specific Learning Outcome:

At the end of the course, the students would have gained

- practical knowledge of the management and working of various types of agricultural and non-agricultural cooperative institutions and rural enterprises.
- knowledge on the managerial capabilities, skill, and initiative relevant to the management of cooperatives enterprises.

Methodology:

The Cooperative Training will be visits to and observation study of various types of cooperatives at District, Apex and National level as per the illustrative list given below. The Training should be given under the guidance and supervision of the staff in charge who should accompany the students. The students should maintain a systematic record for Cooperative Training. At the end of the training students should submit the record to the course teacher in charge.

District Level:

- 1) Primary level cooperatives in different sectors
- 2) District Central Cooperative Bank, Ltd
- 3) District Consumer Cooperative Whole Sale Stores Ltd.
- 4) District Cooperative Milk Producers Union Ltd
- 5) District Cooperative Union
- 6) Circle DR Office / JR Office
- 7) Urban Cooperative Bank
- 8) Agro-processing Units: Cooperative Sugar / Spinning Mills

Apex Level:

- 1) State Apex Cooperative Bank, Ltd
- 2) State Cooperative Agricultural and Rural Development Bank, Ltd.
- 3) State Cooperative Housing Federation. Ltd.
- 4) State Cooperative Union
- 5) State Cooperative Marketing Federation Ltd.
- 6) Handloom Weavers Cooperative Society Ltd,
- 7) State Urban Cooperative Bank Federation Ltd
- 8) State Cooperative Sugar Federation Ltd
- 9) NCDC, NAFED, IFFCO, KRIBHCO Head Office/ Regional office,
- 10) Industrial Cooperative Bank and any other State level federations

National Level:

- 1) Office / Branches of various National Level Cooperative Institutions Functioning at the State Headquarters / National Headquarters

Evaluation:

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

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

INTERNSHIP

Course Code:17MCMP0419

(Credit: 3 - CFA:40 ESE:60)

Objective:

- To enable the students to develop the capacity to appreciate and understand the working of Cooperative Societies and to study the influence of various economic and social forces on the societies

Specific Learning Outcome:

At the end of the course, the students would have learned

- To study and report the general functioning of a selected cooperative institution
- Day-to-day administration, account maintenance and auditing of various cooperative institutions.

Methodology for Internship:

Each student shall be attached with a cooperative Institution for a period of 15 days either continuously or Intermittent break as decided by the Department and with the guidance of Supervisor. At the end of the programme, students have to submit Report. The Report shall not exceed 40 pages neatly typed and bound along with the attendance certificate issued by the authorities of the Cooperative Institution where he/she undergone Internship.

Evaluation:

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

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

DISSERTATION

Course Code:17MCMP0420

(Credit: 6 Hours: 6 CFA:75 ESE:75+50= 125)

Objective:

- To enable the students to find out researchable issues in cooperatives, conduct a study and find solutions to overcome those issues.

Specific Learning Outcome:

At the end of the course, the students would have gained

- Knowledge on opportunities for the students for developing the ability and apply theoretical knowledge for solving practical problems of the cooperatives
- Skill to make a research study of a current problem in a cooperative institution and / or among the stakeholders and prepare a report.

Methodology:

Every student has to take up a Dissertation work in the field of Cooperation and allied subjects during their fourth semester individually under the supervision of a faculty member of the Department. At the end of the course, students have to submit a Dissertation Report not less than 40 pages as per the format suggested under CBCS.

Evaluation:

Dissertation will be assessed by a Team of Examiners consisting of Supervisor and another External Member nominated by 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 (Supervisor)	75
Evaluation of Report (External Member)	75
Joint Viva-Voce	50
Total Marks	200

COMPREHENSIVE VIVA VOCE - IV

Course Code:17MCMP0421

Marks CFA-50

Credit: 1

Objective:

- To assess the comprehensive understanding of the courses studied by the students during the fourth Semester of the M.Com Cooperative Management Programme (ability of the students to integrate the learning across the semester).

Methodology:

- At the end of the fourth semester the overall proficiency of every student on the courses studied during the semester will be assessed for 50 marks through viva-voce jointly by an **external expert** nominated by the Controller of Examinations and a faculty member nominated by the HOD.
- Overall proficiency in different courses include
 - Clarity in the basic concepts and theories
 - Knowledge on the concepts tools and techniques
 - Ability to apply the concepts in real business situation
 - Capacity to experience and analyses the cases if any

Evaluation Criteria:

Subject Knowledge	25
Logical Presentation	15
Communication Skill	10
Total Marks	50

Non Major Elective offered by the Department to other Departments

ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS

Course Code: 17MCMP02N1

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to understand the basic concepts of Accounting and analysis of Financial Statements which would enable them to apply the concepts in computerized business management setting.

Specific Learning Outcome:

Upon completion of the course, the students would have gained skills:

- To maintain the accounting books
- To prepare and analyze the financial statements
- To prepare the cost sheets from the accounting data and information

Unit I Introduction to Accounting & Accounting Principles: Definitions, Meaning and Objects of Accounting, System of Accounting, Branches of Accounting, Accounting Cycle, Functions of Accounting, Advantages and Disadvantages of Accounting, Accounting Principles: Concepts and Conventions, Computerisation of Accounting, Advantage and Limitations.

Unit II Recording of business Transactions & Journal and Subsidiary Books: Identification & Analysis of Transactions, Journal and Subsidiary Books, Journalising, Posting, Balancing and Preparation of Trial Balance, The concept of Error and their Rectification

Unit III Financial Statements: Meaning and Nature of Financial Statements, Final Accounts and Balance Sheet, Limitation of Financial Statements Analysis and Interpretation of Financial Statements, Meaning and Purpose, Tools and Methods of Financial Statement Analysis, Comparative Statements, Common sixe Statements

Unit IV Ratio Analysis: Ratio Analysis, Funds flow Statements, Cash flow Statements.

Unit V Cost Accounting: Cost Accounting: Meaning and Purpose of Costing, Labour and Overheads, Classification of Costs, Preparation and Analysis of Cost Sheet.

Reference Books:

- 1) Arora M.N, (2010) **Cost and Management and Accounting: Theory and Problem**, Himalaya Publishing House, Mumbai.
- 2) Jain, S.P K.L, (2009). Narang and Simi Agarwal, **Accounting for Management**, Kalyani Publishers, New Delhi.
- 3) Maheswari S.N and S.K. Maheswari (2005) **Financial Accounting**, Vikas Publising House, New Delhi.
- 4) Nagarathinam S, (1989) **Financial Management and Holding Company Accounting**, S. Chand and Co., New Delhi

ENTREPRENEURSHIP DEVELOPMENT

Course Code: 17MCMP02N2

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- The objective of this course is to provide a conceptual and applied foundation of entrepreneurship as a discipline, area of study and also as a career option.

Specific Learning Outcome:

On completion of the course, the student would have understood:

- The concepts of entrepreneurial qualities
- Motivational factors and triggers for entrepreneurship
- enterprise creation and entrepreneurship processes.

Unit I Entrepreneurship: Entrepreneur characteristics ó Classification of Entrepreneurships ó Theories of entrepreneurship, Characteristics of successful entrepreneur - Developing entrepreneurial culture - Qualities of a successful entrepreneur - Role of Entrepreneurship in economic development - Successful Entrepreneurs - case studies.

Unit II Idea Generation and Opportunity Assessment: Ideas in Entrepreneurships ó Sources of New Ideas ó Techniques for generating ideas ó Opportunity Recognition ó Steps in tapping opportunities - setting up a small scale industry - steps and types.

Unit III Project Formulation and Appraisal : Preparation of Project Report óContent; Guidelines for Report preparation ó Project Appraisal techniques óeconomic ó Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

Unit IV Institutions Supporting Small Business Enterprises: Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. ó State level Institutions óDIC- its objectives and functioning.

Unit V Government Policy and Taxation Benefits: Government Policy for MSME- tax Incentives and Concessions óNon-tax Concessions óRehabilitation and Investment Allowances- Problems and challenges.

References

- 1) Arya Kumar (2012), **Entrepreneurship**, Pearson, Delhi.
- 2) Chole, R.R., P.S. Kapse,P.R. Deshmukh (2012), **Entrepreneurship Development and Communication Skills**, Scientific Publishers, New Delhi.
- 3) Khanka, S.S (2014), **Entrepreneurial Development**, S.Chand and Company Limited, New Delhi,
- 4) Poornima M.CH (2009), **Entrepreneurship Development –Small Business Enterprises**, Pearson, Delhi.
- 5) Vasant Desai, (2000), **Dynamics of Entrepreneurship Development and Management**, HPH, New Delhi.

Modular Course – Third Semester

GOODS AND SERVICES TAX

Course Code: 17MCMP03M1

(Credit: 2 Hours: 2 CFA:50)

Objective:

- To enhance the abilities of the students to understand the principles and practices of GST

Specific Learning Outcome:

At the end of the course, the students would have gained knowledge on:

- The principles and practices of GST,
- Methods of operation of the tax system and
- Filing of returns and administration of GST

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 Advantages and Limitations of VAT ó Process of preparation for GST - GST as the preferred Tax Structure- Shortcomings at the Central Level - Advantage at the Central Level on introduction of GST -Shortcomings at the State Level - Advantage at the State Level on introduction of GST

Unit II Models of GST : Australian Model ó Canadian Model ó Kelkar-ShahModel ó Bagchi-Poddar Model ó The Practical Model - Concurrent Dualgst: 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 óSpecial 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 (2017), **GST Made Easy - Answer to All Your Queries on GST**, Taxmann Publications, New Delhi
- 2) Datey V.S (2017), **GST Ready Reckoner**, Taxmann Publications, New Delhi
- 3) Gupta S.S. (2017), **GST: Law and Practice**, Taxmann Publications, New Delhi
- 4) Taxmann, (2017) **GST Manual**, New Delhi
- 5) Yogendra & Vandana Bangar (2017), **Beginner's Guide to GST**, Aadhya Prakashan, Allahabad

Modular Course – Third Semester

E.COMMERCE

Course Code: 17MCMP03M2

(Credit: 2 Hours: 2 CFA:50)

Objective:

- To enhance the abilities of the students to understand the principles and practices of E.Commerce

Specific Learning Outcome:

On completion of the course, the students would have understood:

- The principles and practices of E.Commerce
- methods of operation of E.Commerce
- The E.Payment system
- The internet marketing techniques
- Concepts and practice of E.Governance

Unit I An introduction to Electronic commerce: E-Commerce (Introduction And Definition), Main activities E-Commerce, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages, Scope, Electronic Commerce Application- Electronic Business(C2C)(2G, G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C)

Unit II Electronic Payment System: Introduction, Types of Electronic Payment System , Payment Types Traditional Payment, Value Exchange System, Credit Card System, Electronic Fund Transfer, Paperless bill , Modern Payment Cash, Electronic Cash

Unit III Planning for Electronic Commerce: Planning Electronic Commerce initiates -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 -The cons of online shopping , Justify an Internet business, Internet marketing techniques, The E-cycle of Internet marketing , Personalisation e-commerce

Unit V E – Governance for India: E ó Governance of 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

MAJOR ELECTIVE- THIRD SEMESTER

COOPERATIVE ACCOUNTING, AUDIT AND MIS

Course Code: 17MCM03E1

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- to enable the students to familiarize with cooperative accounting and auditing.
- to equip the students on MIS practices followed in cooperatives

Students Learning Outcome:

At the end of the course, the students would have understood

- The difference between general accounting and cooperative accounting system
- The differences between corporate audit and cooperative audit.
- The importance of cooperative Audit.
- The concepts and need of MIS and The importance of MIS in Cooperatives

Unit I Cooperative Account Keeping: Evolution-differences between Double Entry book keeping and cooperative account keeping: Cooperative account keeping Vs Single entry system-day book-Ledgers-Statement of receipts and payments-Balance sheet-final account-distribution of net profit.

Unit II Audit: Commercial & Co-operative Audit-Origin-Definition-Objectives- Advantages-Nature and Scope of Audit - Difference between Commercial and Cooperative Audit-Rights, Duties and Responsibilities of Commercial Auditor Vs Cooperative Auditor- Audit Programme- Vouching of Cash and Trade Transactions- Routine Checking- Importance of Routine Checking.

Unit III Verification and valuation of Assets and Liabilities: meaning of verification-mode of valuation various assets and liabilities-Depreciation-Definition ó Objectives- Methods-Auditors duty. Reserve: Meaning-Definition-Variou s Reserves- Audit of Final Accounts: Profits and Loss Account-Balance Sheet-Relationship between them. Audit Classifications- Preparation of Final Audit Memorandum and its Enclosures- Schedule of Audit defects, Embezzlement and Fraud: Various Methods- Methods of their detection-safeguard to empty in internal checking and internal audit- Recent Trends in Audit-International Standard of Audit (ISA)

Unit IV Management Information System-definition, importance, role of MIS in business ó Information technology Vs information system-functional information system- DSS, TPS, ESS. System analysis and design overview, system development life cycle ódesigning MIS implementation and evaluation of MIS

Unit V MIS in Cooperatives: Coverage of Membership- Kisan Credit Card (KCC) Scheme-Crop-wise Loan Disbursement-Loans Issued for Crops Notified Under Crop Insurance Scheme- Medium and Long Term Loans Issued during the year-according to categories of Borrowers- Demand Collection and Balance Statement -Period wise classification of overdues -Asset Classification and Provisioning Requirements -Action Taken Against Defaulting Borrowers - Stock Position - Cash Credit Limits with DCCB- Sanctions and Operations of Limits in respect of Non-Credit Activities -Details of Deposits Mobilised-Growth in Share Capital -Statement Showing Work Position -Progress Report -Statement for Internal Control ó Set of Performance Indicators for PACS-Periodical/Annual Report ó Business Ratios ó Concise-Structure of Balance Sheet-Financial Ratios -Cash Flow Statement.

References:

1. Government of Tamil Nadu (2012), **Cooperative Audit Manual**, Department of Cooperation.
2. Krishnasamy O.R (1992), **Cooperative Account Keeping**, Oxford IBH Co, Ltd., New Delhi.
3. Manickavasagam, P (1989), **A Treatise on Cooperative Account Keeping**, Rainbow Publications, Coimbatore.
4. Samiuddin, Mahfoozur Rahman and Hifzur Rehman (1989), **Cooperative Accounting and Auditing**, Himalaya Publishing House, New Delhi.
5. www.nabard.org

FINANCIAL STANDARDS AND REPORTING

Course Code: 17MCM03E2

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objective:

- To enable the students to understand the financial standards and use the FS in the financial reporting.

Specific Learning Outcome:

Upon successful completion of the course, the students would have

- Understood the usefulness of the accounting information system.
- Understood the relevance of accounting standards in the preparation of FS

Unit I **Accounting as an Information System-** Concept ó users of accounting information ó Accounting Standards- concept- types ó benefits ó difficulties in standard setting ó standards setting in India (Theory only)

Unit II **Valuation of Intangible Assets:** (AS-26) Goodwill- Factors affecting goodwill ó types of goodwill óó need for valuation - Methods of good will Valuation: Average method- Super profit method - Annuity method (Theory and Problems)

Unit III **Inventory Valuation:** (AS-2) Concept - Need for inventory valuation ó Inventory Valuation methods ó Valuation of Inventory below historical cost. (Theory and Problems)

Unit IV **Lease Accounting:** (AS-19) Concept ó Features ó Advantages and disadvantages of Lease ó Types of lease: Financial lease and Operating Lease ó Accounting for financial lease in the books of lessor and lessee ó Lease and sale back. (Theory and Problems)

Unit V **Corporate Reporting:** Concept ó Objectives ó Purposes ó Segment reporting (AS-17) ó Benefits of segment reporting; Interim reporting (AS-25) ó Concept- Need for interim reporting ó Interim reporting practices in India. (Theory only)

References:

1. Jawahar Lal; **Accounting theory and Practice**, Himalya Publishing House, New Delhi.
2. Banerjee, B. K .**Financial Accounting – A Dynamic Approach** Prentice Hall India Pvt. Ltd., New Delhi
3. Ravi Kanth Miriyala CA. **Accounting Standards Made Easy**, Bharat Law House Pvt. Ltd. New Delhi
4. Nithin Balwani, **Accounting and Finance for Manager**, Excel Books, New Delhi.
5. <http://en.wikipedia.org/wiki/IFRS>

RETAIL MANAGEMENT

Course Code: 17MCM03E3

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Learning Objective:

- To understand the concept and techniques of retail management

Specific Learning Outcome:

At the end of the course, the students would have

- Experienced the realities of retail business in their day to day business transaction.
- Gained confidence in facing challenges in retail business.

Unit I Retailing System: Meaning ó Definition - Features ó Significance - Structure ó marketing concepts in retailing.

Unit II Retail Store Location: Traffic flow and analysis ó place of purchase ó exteriors and layout ó customer traffic flow and pattern ó Creative display.

Unit III Retailing Mix: Planning of merchandise ó retail pricing ó retail promotions ó Supply chain management.

Unit IV Direct Marketing: Inclusive and Exclusive shops for retail outlets ó Chain Stores ó Discount Stores ó Retailing through the internet ó role of IT.

Unit V Salesmanship: Meaning - Definition ó features of Good Salesmanship ó Sales force management ó Sales quota and target ó Salesman productivity and Compensation.

References:

- 1) Bajaj Chetan, Rajnish Tuli and Nidhi Varma Srivastava (2012), **Retail Management**, Oxford University Press, New Delhi.
- 2) Berman Berry, Joel R. Evans and Mini Mathur (2011), **Retail Management: A Strategic Approach**, Pearson/ Prentice Hall, New Delhi.
- 3) Cox Roger and Paul Brittain (2008), **Retailing: An Introduction**, Pearson education, New Delhi.
- 4) Gilbert David (2013), **Retail Marketing Management**, Pearson, New Delhi.
- 5) Newman Andrew J., and Peter Cullen (2011), **Retailing: Environment & Operations**, Cengage Learning, New Delhi.
- 6) Pradhan Swapna (2008), **Retail Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.

HUMAN RESOURCE PLANNING AND DEVELOPMENT

Course Code: 17MCM03E4

(Credit: 4 Hours: 4 CFA:40 ESE:60)

Objectives:

- To teach macro and micro level human resource planning
- To study the quantitative and qualitative tools in human resource planning.

Specific Learning Outcome:

On completion of the course, the students would have:

- Acquired knowledge in human resource planning.
- Developed skills to devise human resource planning for an organisation.

Unit I Introduction to HRP : Role and significance of HR ó activities required for HRP ó Job analysis ó Job description ó Job specification ó Macro and micro HRP.

Unit II Human Resource Planning: HRP process ó macro and micro level planning ó Quantitative and qualitative tools for HRP ó wastage analysis.

Unit III Action planning: Matching requirement and availability ó Retention ó Resourcing - Downsizing ó Managing redundancy and alternatives to redundancy - recruitment planning.

Unit IV Evaluation or Assessment Approach: Behavioural factors in HRP ó Performance planning ó Potential appraisal ó Succession planning ó Career planning and career development.

Unit V Approaches to HRD: HRD climate and culture ó Quality of work life ó Human resource Information System ó Human resource accounting.

References:

- 1) Arthur, M (1991), **Career Theory Handbook**, Englewood Cliff, Prentice Hall inc.
- 2) Belkaoui, A.R. and Belkaoui, J.M (1995), **Human Resource Valuation; A Guide to Strategies and Techniques**, Quorum Books, Greenwood.
- 3) Dale, B (1992), **Total Quality and Human Resources: An Executive Guide**, Blackwell, Oxford.
- 4) Greenhaus, J.H (1987), **Career Management**, Dryden, New York.
- 5) Kavanagh, M.J (1993), **Human Resource Information System: Development and Applications**, Boston, PWS - Kent.
- 6) Mabey, C and Salama, G (1995), **Strategic Human Resource Management**, Oxford, Blackwell.
- 7) Thomson, R and Mabey, C (1994), **Developing Human Resources**, Oxford, Butterworth-Heinemann.

Modular Course – Fourth Semester
INCOME TAX LAW AND TAX PLANNING

Course Code: 17MCMP04M1

(Credit: 2 Hours: 2 CFA:50)

Objective:

- To enable the students to understand the basic principles underlying the provisions of various tax laws in India.

Specific Learning Outcome:

At the end of the course, the students would have understood

- the concept of income tax
- provisions of income tax
- Calculation of income under Income Tax Act.
- Methods of tax planning
- The procedures involved in online registration and submission.

Unit I Tax: Meaning, importance; canons of taxation; types - direct tax, indirect tax - meaning, Tax Laws: overview of Central Excise Act 1944, Central Excise Tariff Act 1985, Customs Act 1962, Customs Tariff Act 1975, Income Tax Act 1961, Central Sales Tax 1956

Unit II Income Tax: meaning, history, importance, important definitions as per the Income Tax Act 1961

Unit III Provisions of Income Tax Act 1961: Rates of taxes applicable for different types of assesses, concept of previous year and assessment year, basis of charge, scope of total income, deductions from gross total income, computation of income tax & TDS.

Unit IV Tax Planning: concept, significance, problems of tax planning, tax evasion and tax avoidance, method of tax planning

Unit V Computer applications in income tax and tax planning - online registration and submission.

References:

- 1) Girish Ahuja & Ravi Gupta (2016) **Systematic Approach to Taxation**, CCH India, New Delhi
- 2) Girish Ahuja and Ravi Gupta (2014), **Professional Approach to Direct Taxes**, Bharat Law Houses Pvt Ltd, New Delhi.
- 3) Hariharan (2015), **Income Tax Law & Practice 2015-16**, Vijay Nicole Imprints Pvt Ltd, Chennai
- 4) Lal B. and B., N. Vashishit, (2012), **Income Tax: Law & Practice**, I K International Publishing House Pvt. Ltd, New Delhi.
- 5) Vinod K. Singhanian & Dr. Monica Singhanian (2016) **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd, New Delhi.

BUSINESS ANALYSIS

Course Code: 17MCMP04M2

(Credit: 2 Hours: 2 CFA:50)

Objectives:

- To facilitate the students to demonstrate knowledge and understanding on business analysis and on its principles and techniques.

Specific Learning Outcome:

At the end of the course, the students would have understood:

- the roles and competencies of a business analyst
- business systems and business process modeling
- business case development

Unit I Business: The origins of business analysis - The development of business analysis - Competitive advantage of using IT - Successful business change - The importance of the business analyst ó Competencies of business analyst - The scope of business analysis work - Strategic analysis and definition - The role and responsibilities of a business analyst.

Unit II Strategy Analysis: The context for strategy - The definition of strategy - Strategy development - PESTLE analysis - Porterø five forces model -Internal environment analysis - MOST analysis - Resource Audit - Boston Box - SWOT analysis - Executing strategy - The McKinsey 7-S model - The Balanced Business Scorecard - Critical Success Factors and Key Performance Indicators.

Unit III Business Analysis Process Model: An approach to problem-solving - Stages of the business analysis process model - Analyze the needs - Evaluate the options - Define the requirements- Objectives of the process model stages - Procedure for each process model stage - Techniques used within each process model stage.

Unit IV Modeling Business Process: Organizational context - The organizational view of business processes - Analyzing the as-is process model - Improving business processes (to-be business process) - Gap analysis: Identifying areas of concern - Framework for gap analysis (elements of POPIT model) - Formulating options - Assessing project feasibility - Business feasibility -Technical feasibility - Financial feasibility.

Unit V Delivering the Requirements: Delivering the solution - Context ó Life cycles: The waterfall lifecycle - The ÆVø model lifecycle - Incremental lifecycle - Iterative systems development lifecycle - Delivering the Business Solution - BA role in the business change lifecycle - Design stage Information and Technology - Design of Development - Testing - Implementation stage - Contents of the benefits plan.

References:

- 1) Debra Paul (Editor), Donald Yeates (2006), **Business Analysis**, British Informatics Society Ltd, uk
- 2) Little I.M.D. and Mirrless J.A.,(1969). **Manual of Industrial Project Analysis**, Paris Organization for Economic Cooperation and Development.
- 3) Malcolm Eva, Keith Hindle, and Craig Rollason, (2014) **Business Analysis**, BCS,The Chartered Institute for IT,UK.
