# BHARATHIAR UNIVERSITY - COIMBATORE

## B.COM CO-OPERATION

(For the students admitted during the Academic Year 2011-2012 and onwards)

### SCHEME OF EXMINATIONS (CBCS PATTERN )

(WITH 2 SEM LANGUAGE PAPERS)

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins.Hrs/week</th>
<th>Examination</th>
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<td>Language-I</td>
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<td>English-I</td>
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<td>III</td>
<td>Core-I History and Principles of co-operation</td>
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<td>III</td>
<td>Core-II Principles of Accountancy</td>
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<td>III</td>
<td>Allied : Business Organization</td>
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<td>Core –IV Financial Accounting</td>
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<td>Allied : II Principles of Management</td>
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<td>Value Education – Human Rights</td>
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<td>Core –V Non Credit Co-operatives</td>
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<td>III</td>
<td>Core –VI Mathematics –I</td>
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<td>III</td>
<td>Core –VII Microsoft-Office ( Fully Practical)</td>
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<td>Core –VIII Principles of Taxation</td>
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<td>Allied –III Economics -I</td>
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<td>Skill Based Subject: I Company Law &amp; Secretarial Practice</td>
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<td>Tamil@/Advanced Tamil#(OR) Non-Major Elective-I</td>
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<td>III Elective –I ★</td>
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<td>IV Skill Based Subject :IV Office Management</td>
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<td>V Extension Activities @</td>
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|                                             | 3500|     | 14  | 0

$ Includes 25% /40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations)

| List of Elective Papers (Colleges can choose any one of the papers as Elective |
|-----------------------------------|-----|-----|
| ⚫ Elective -I                     | A    | Banking |
|                                  | B    | Retail Business Management |
|                                  | C    | Export management |
| ⚫ Elective -II                    | A    | HTML & Internet (Fully Practical) |
|                                  | B    | Multimedia (50% Theory & 50% Practical) |
|                                  | C    | Software Development with Visual Basic (50% Theory & 50% Practical) |
NOTE: THE EXISTING SYLLABI OF 2010-11 BE FOLLOWED EXCEPT THE FOLLOWING REVISED PAPERS.

SEMESTER I : CORE PAPER II
SUBJECT TITLE : PRINCIPLES OF ACCOUNTANCY
COURSE NUMBER :

SUBJECT DESCRIPTION:
This course presents the accounting, emphasizing the accounting concepts, explaining the fundamentals of accounts and book keeping method in a practical way.
GOALS:
To enable the students to learn the account keeping, maintenance of day book, journals, a ledger, etc.
OBJECTIVES:
On successful completion of the course the student should have to:
Understand the accounting concept
Learn the financial accounts and balance sheet entries
Learn the Co-operative account keeping

CONTENTS :
UNIT I

UNIT II
Trial balance: Preparation and use, Common errors before and after the Preparation of final Accounts and Balance sheet with adjusting entries.

UNIT III
Bank Reconciliation Statement-Bill of exchange-Accommodation bills-Average due date-Account current-Receipt and payments and income and expenditure account and balance sheet.

UNIT IV
Accounting for Consignments and joint ventures

UNIT V
Fundamentals of Co-operative Account Keeping: Evolution of Co-operative Account Keeping System – Difference between Co-operative Account Keeping and

Note : Distribution of marks for theory & problems shall be 40% and 60 % respectively to be included.

REFERENCES


SEMESTER I: ALLIED PAPER: I

SUBJECT TITLE : BUSINESS ORGANISATION
COURSE NUMBER:

SUBJECT DESCRIPTION:
This course presents the business organization, explaining about the various business organizations and their structure and management.

GOALS:
To enable the students to learn the scope, business combination and environment.

OBJECTIVES:
On successful completion of the course the students should have
To know the various forms of business organizations
To learn the sing and business environments
To learn the norms and conditions to form a business.

CONTENTS:

UNIT I

UNIT II
UNIT III

UNIT IV
Business Combination: Causes - Types and forms of combination – effects of combination – combination in India – Control of combination – Rationalisation.

UNIT V

REFERENCE:


SEMESTER III: CORE PAPER VIII
SUBJECT TITLE: PRINCIPLES OF TAXATION

COURSE NUMBER:

SUBJECT DESCRIPTION:
This course presents the principles of taxation which says about merits and demerits of taxation.

GOALS
To enable the students to learn the basic concepts & effects of taxation and federal finance.

OBJECTIVES
On successful completion of the course the students should have to
Understand the concept and features of taxation.
Learn about the principles of federal finance & finance commission.
Learn the VAT & causes and remedial measures taken to avoid black money.

CONTENT
UNIT I
Public Finance – Categories of revenues – Taxes, Borrowings, Receipts from public sector undertakings, etc., - Tax – Definition and General Characteristics – direct and indirect Taxes – Companies – Merits and Demerits of Direct and Indirect Taxes.

UNIT II

UNIT III

UNIT IV

UNIT V

Books Recommended:
Understand the costing methods
Learn the value of material issues & overheads
Learn the process and operations of costing

CONTENTS:
UNIT- I

UNIT- II
Methods of Valuing Material Issue– Maximum, Minimum and Reordering Levels - EOQ - Perpetual Inventory Labour – Systems of Wage Payment, Idle Time, Control over idle Time – Labour Turnover.

UNIT- III
Overhead – Classification of Overhead – Allocation and Absorption of Overhead.

UNIT- IV

UNIT- V

NOTE: Distribution of Marks for Theory & Problems shall be 40% and 60% Respectively.

TEXT BOOKS :
2. C. Shukla & T.S. Grewal, Cost Accounting, S. Chand.

REFERENCE
V.K. Saxena and CD. Vashist: Cost Accounting, S.Chand and Co.
R.S.N. Pillai and Bagavathi- Cost Accounting, S.Chand and Co
S.P. Iyengar- Cost Accounting, Accounting, Sultan Chand and Sons
Jain and Narang – Cost Accounting, Kalyani Publishers
M.C. Shukla and T.S. Grewal- Cost Accounting, S.Chand and Co
SEMESTER V : CORE PAPER XIII
SUBJECT TITLE: CO-OPERATIVE LAWS & ALLIED LAWS
COURSE NO :  

SUBJECT DESCRIPTION :
This course presents the Co-operative Laws & Allied Laws which explains the Rules & Regulations as per Tamilnadu Co-operative Societies Act 1983 and Rules 1988 and also the Consumer Protection Act.

GOALS :
To enable the students to learn Norms And Conditions of Laws in Co-operatives.

OBJECTIVES :
On Successful Completion of this Course the students should have to
1. Understand the Rules And Regulations Of cooperative Societies.
2. Learn the Procedures as per Co-operative Societies Act 1983.
3. Learn the Consumer Protection Act.

UNIT I

UNIT II
Tamilnadu Cooperative Societies Act 1983 And Rules 1988 – Provisions relating to Registration, Amendment, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification And Disqualification of Board.

UNIT III

UNIT IV

UNIT V
REFERENCE
1) The Tamilnadu Co-operative Societies Act And Rules – Cooperative Union Publication
2) Multiunit Cooperative Societies Act
3) Report of the Committee on Cooperative Law Government of India

SEMESTER V - CORE PAPER- XIV

SUBJECT TITLE : MANAGEMENT ACCOUNTING
COURSE NUMBER : 

SUBJECT DESCRIPTION
This course present the management accounts enlightens the financial statement and working capital management

GOALS
This enables the students to analysis the financial statement in profit or loss in a practical way.

OBJECTIVES
On successful completion of this the students should have the knowledge about
The accounting concept and different types of A/c’s with their relationship
They should learn how to manage a working capital in their day to day happenings
To learn marginal costing and budgetary control which minimize or avoids the loss position

CONTENTS :
Unit- I

Unit-II

UNIT- III
Unit-IV

UNIT-V
Budgeting And Budgetary Control– Definition, Importance, Essentials, Classification Of Budgets, Master Budget, and Preparation Of Different Budgets – Steps In Budgetary Control.

REFERENCE
Dr.R.Ramachandran And R.Srinivasan-Management Accounting (Theory, Problems And Salvations) Sriram Publications,
S.N.Maheswari- Principals Of Management Accounting, Sultan Chand And Sons, 1999.
R.S.N.Pillai And Bagavathi-Management Accountin, S.Chand And Co Khan, Management Accounting – Tata Mcgraw Hill