

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)

Part	Study Components	Course Title	Ins.Hrs/ week	Examination			
				CIA@	Uni. exam	Total	credit
	Semester-I						
I	Language-I		6	25	75	100	4
II	English-I		6	25	75	100	4
III	Core-I	History and Principles of co-operation	5	25	75	100	4
III	Core-II	Principles of Accountancy	6	20	55	75	3
III	Allied :	Business Organization	5	25	75	100	4
IV	Environmental studies		2	-	50	50	2
	Semester-II						
I	Language-II		6	25	75	100	4
II	English-II (Communication Skill)		6	25	75	100	4
III	Core-III	Credit Co-operatives	5	25	75	100	4
III	Core -IV	Financial Accounting	6	20	55	75	3
III	Allied : II	Principles of Management	5	25	75	100	4
IV	Value Education –	Human Rights	2	-	50	50	2
	Semester-III						
III	Core –V	Non Credit Co-operatives	5	25	75	100	4
III	Core –VI	Mathematics –I	5	25	75	100	4
III	Core –VII	Microsoft-Office (Fully Practical)	5	25	75	100	4
III	Core –VIII	Principles of Taxation	5	25	75	100	4
III	Allied –III	Economics -I	5	25	75	100	4
IV	Skill Based Subject: I	Company Law & Secretarial Practice	3	20	55	75	3
IV	Tamil@/Advanced Tamil#(OR) Non-Major Elective-I (Yoga for Human Excellence)#Women’s Rights#/Constitution of India		2	75		50	2
	Semester-IV						
III	Core –IX	Tally (Fully Practical)	5	25	75	100	4
III	Core-X	Mathematics-II	5	25	75	100	4

III	Core-XI Cost Accounting	5	25	75	100	4
III	Core-XII Business Communication	5	25	75	100	4
III	Allied –IV Economics-II	5	25	75	100	4
IV	Skill Based Subject :II Fundamentals Of Insurance	3	20	55	75	3
IV	Tamil@/Advanced Tamil#(OR) Non-Major Elective-II (General Awareness)	2	50	50	50	2

	Semester-V					
III	Core –XIII Co-operative Laws & Allied Laws	6	25	75	100	4
III	Core-XIV Management Accounting	6	25	75	100	4
III	Core-XV Practical Training -I	5	25	75	100	4
III	Core-XVI Marketing & Sales Promotion	5	25	75	100	4
III	Elective –I ★	5	25	75	100	4
IV	Skill Based Subject :III Management Information System	3	20	55	75	3
	Semester-VI					
III	Core –XVII Co-operative Management & Administration	6	25	75	100	4
III	Core –XVIII General & Co-operative Audit	6	25	75	100	4
III	Core –XIX Practical Training -II	5	25	75	100	4
III	Elective –II ★	5	25	75	100	4
III	Elective –III ★	5	25	75	100	4
IV	Skill Based Subject :IV Office Management	3	20	55	75	3
V	Extension Activities @	-	50	-	50	2
	Total				3500	140

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

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

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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)

★ Elective -II	A	Entrepreneurship Development
	B	Advertising management
	C	Service Marketing

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

Fundamentals Of Double Entry Book Keeping: Objects, Rules, Journalizing, Kinds of Accounts, Posting Into Ledger – Different Types Of Cash Book – Bank Reconciliation Statement.

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

Double Entry System – Day Book: Different types of Day Book – Posting from Day Book into Ledgers. Final Accounts : Preparation of Trading, Profit and Loss Account and Balance Sheet- Profit and Loss Appropriation Account – Book Profit Vs Net Profit- Distribution of Net Profit .

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

REFERENCES

- 1. P.Manikavasagam, A Treatise On Co-operative Account Keeping, Rainbow Publications, 1989**
- 2. O.R.Krishnaswami, Co-operative Account Keeping, Oxford And IBH Publishing Co. Pvt. Ltd 1992.**
- 3. T.S.Grewal, Double Entry Book Keeping, Sultan Chand and Sons, 1999.**

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

Meaning and scope of business : Nature, Constitution and Organisation of various forms of organization : sole trader, partnership firm, Joint – Stock companies, Co-operatives, Public utilities and public enterprises.

UNIT II

Procedures – factors involved in locating business – size of the business – Optimum Size.

UNIT III

Financing of a business : need for finance – Source of finance – methods of raising funds.

UNIT IV

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

UNIT V

Business Environment : Meaning, Significance – Micro and Macro environmental factors – System approach to environment scanning.

REFERENCE:

1. Y.K.Bhusan, Business Organization and Management, Sultan Chand and Sons, 1999.
2. Sherlaker S.A “ Modern Business Organisation and Management”, 1992
3. Bhushan, Y.K “Business Organisation and Mangement” 1993
4. Davar, S.R “Business Organisation and Industrial Management”

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

Proportional, Progressive and Regressive – canons of Taxation – Shifting and incidence of Taxation – Effects of Taxation on Production, Distribution and Consumption.

UNIT III

Federal Insurance System – Principles of federal finance – constitutional basis for taxation – Union list, State List and Concurrent List and Distribution of Revenue between center and states.

UNIT IV

Finance Commission – Recommendation – Double Taxation, Specific and Duties – Single point and Multi- point Tax – Value Added Tax. – The Special Provisions of relevant Act to be included.

UNIT V

Black Money – Causes Remedies – Measurement of Black Money – Tax Evasion Avoidance.

Books Recommended :

1. Principles of Taxation – Kathiresan & Radha.

SEMESTER IV : CORE PAPER - XI

SUBJECT TITLE : COST ACCOUNTING

COURSE NUMBER :

SUBJECT DESCRIPTION

This course presents the cost accounting explaining the methods of costing, process and practical problems to solve.

GOALS

To enable the students to learn the basic methods of costing and methods of valuing material etc.,

OBJECTIVES

On successful completion of this course the students should have to

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

CONTENTS:

UNIT- I

Cost Accounting - Definition, Meaning and Scope – Relationship of Cost Accounting and Management Accounting–Methods of Costing –Cost Analysis, Concepts and Classifications–Elements of Cost, Preparation of Cost Sheet, Tender– Costing as an Aid to Management – Limitations and Objections against Accounting. Materials; Purchasing of Materials, Procedure and Documentation involved in Purchasing Requisitioning for Stores.

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

Process Costing: Features of Process Costing–Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit (Excusing Equivalent Production).

UNIT- V

Operating Costing, Job, Batch and Contract Costing, Costing of Joint Products and By-Products. Reconciliation of Cost & Financial Accounts.

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

TEXT BOOKS :

- 1. Jan & Narang, Cost Accounting, First Edition, 1999, Kalyani Publishers.**
- 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

General : Importance of Legal Frame Work for Co-operatives – History of Co-operative Legislation in India – Pre Independence and Post Independence – Model Co-operatives Act (1991) – Multiunit Co-operative Societies Act – 2002 – Self Reliant Cooperative Societies Act : Features

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

Duties and Privileges of Registered Societies – State Aid to Registered Societies – Net Profit Distribution – Audit- Inquiry – Inspection – Surcharge – Suppression – Dispute – Offences And Penalties.

UNIT IV

Arbitration – Winding up of Registered Societies – Execution of Orders- Co-operative Tribunals – Appeals – Revision – Review – Provision relating to Agriculture And Rural Development Banks.

UNIT V

Allied Laws : Sale of Goods Act 1930 – Indian Contract Act 1872- Section 1 To 75 – The Consumer Protection Act 1986 – Features of VAT

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**
- 4) **Report of The Committee on Model Co-operatives Act, Planning Commission, Government of India (May 1991).**

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

Management Accounting – Meaning, objectives and Scope – Relationship Between Management Accounting, Cost Accounting And Financial Accounting–Need And Significance Of Management Accounting.

Unit-II

Analysis and Interpretation of Financial Statement –Ratio Analysis – Significance of Ratios and Long Term Financial Position – Profitability – Uses and Limitations of Ratios.

UNIT- III

Working Capital – Concepts, Kinds, Importance Of Working Capital – Working Capital Requirements And Their Computation – Sources Of Working Capital – Fund Flow And Cash Flow Analysis (New Format).

Unit-IV

**Cost – Volume – Profit Analysis – Marginal Costing and Break – Even Analysis,
Marginal Costing – Significance and Limitations of Marginal Costing.**

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,
R.K.Sharma, Shasi.K.Gupta – Management Accounting, Kalyani Publications,
2003**
- 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, Managemetn Accounting – Tata Mcgraw Hill**