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<th>STUDY COMPONENTS</th>
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## Tamil/Advanced Tamil (or) Non Major

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<td>III Core - XVI Business Communication</td>
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<td>III Elective - I * Theory and Practice of Banking</td>
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### Elective - II (General Awareness)

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<td>III Core - XVII Co-operative Management &amp; Administration</td>
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<tr>
<td>III Core - XVIII General &amp; Co-operative Audit</td>
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<td>III Core - XIX Internship</td>
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<td>III Elective - II HTML &amp; Internet (Fully Practical)</td>
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<tr>
<td>III Elective - III Entrepreneurship Development</td>
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<td>IV Skill Based Subject : III Management Information System</td>
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| 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)

# 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 | Theory and Practice of Banking |
| B | Retail 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 - III | A | Entrepreneurship Development |
| B | Advertising Management |
| C | Service Marketing |
THE EXISTING SYLLABUS OF 2014-2015 BE FOLLOWED EXPECT THE FOLLOWING REVISED PAPERS

SEMESTER I CORE PAPER I

SUBJECT TITLE: PRINCIPLES OF CO-OPERATION

Unit-I

Unit-II
Co-operative Thoughts: Pre-Rochdale Co-operative Thought – Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought: Dr. Warbasse, Charles Gide and Raiffeisen and Schulz – Different Schools of Cooperative Thought Concepts only.

Unit-III

Unit – IV
Co-operation in Foreign Countries: Co-operative Credit Movement in Germany – Consumer Cooperatives in U.K and Sweden – Dairy Co-operatives in Denmark.

Unit-V

REFERENCE:

1. Dr. B.S.Mathur, Co-operation in India – Sahitya Bhawan, 1999 and 2010.
3. Dr.O.R.Krishnaswami and Dr. V. Kulandaiswamy, Co-operation Concept and Theory, Arudra Academy, Firat Edition 2000.
5. Dr.V.Kulandaiswamy, Co-operative Dairying In India, Rainbow Publications, 1986
SEMESTER I CORE PAPER II
SUBJECT TITLE: PRINCIPLES OF ACCOUNTANCY

Unit-I

Unit-II

Unit- III

Unit-IV

Unit-V
Consignment Account: Meaning-Features-important terms-Distinction between Sale and Consignment and Joint Ventures- (Simple Problems)

Note: Distribution of Marks for theory and Problems shall be 40% and 60 % respectively.

REFERENCES

SEMESTER I ALLIED PAPER: 1
SUBJECT TITLE: BUSINESS ORGANISATION & OFFICE MANAGEMENT

Goal: To enable the students to learn fundamental concepts and principles of business

Objective: On successful Completion of this course, the student should gain knowledge regarding Methods, Types and Nature of Organizations Prompt Decision Making.
Unit – I

Unit – 2

Unit – 3

Unit-4

Unit – 5

REFERENCE:
1. Y.K.Bhusan, Business organization and Management, S.chand & sons Ltd.
2. Shukla, Business organization and Management, S.chand & sons Ltd.

SEMESTER II CORE PAPER III
SUBJECT TITLE: CO-OPERATIVE FINANCIAL INSTITUTIONS IN INDIA

Unit-I

Unit- II
Cooperative Development: Meaning, Economic Planning and Cooperative - Place of Co-operation in Five Year Plans - Recommendations of Important Committees: Mehta Committee, Mirdha Committee, AIRCSC, AIRCRC, CRAFICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidhyanathan Committee).

Unit-III

Unit-IV

Unit-V
Non-Agricultural Credit Co-operatives: Constitution and Functions of Co-operative Urban Banks, Employees Co-operative Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks-NABARD and RBI.

REFERENCE
1. B.Smathur, Co-operation in India, Sahitya Bhawan, 1999.

SEMESTER II CORE PAPER IV
SUBJECT TITLE: FINANCIAL ACCOUNTING

Unit- I

Unit-II

Unit–III
Single Entry System - Meaning and features - Ascertainment of Profit – Statement of Affairs – Conversion Method ( Simple Problems)

Unit–IV

Unit–V

Note: Distribution of Marks for Theory and Problems shall be 40% and 60% respectively.

REFERENCE
SEMESTER III CORE PAPER V
SUBJECT TITLE: PRODUCTION, TRADE AND SERVICE CO-OPERATIVES

Unit-I
Marketing Co-operatives: Origin and Development of Co-operative Marketing in India - Primary and Apex Co-operative Marketing Societies in India - Their Constitution and working - Various forms of assistance from Government and NCDC- Regulated Markets.

Unit-II

Unit-III

Unit-IV

Unit-V

REFERENCE
2. B.S.Mathur, Co-operation In India, Sahitya Bhawan, 1999
5. T.N.Hajela, Principles, Problems and Practice of Co-operation.

SEMESTER IV CORE PAPER XII
SUBJECT TITLE: TAXATION – LAW AND PRACTICE

Unit –I

Unit –II
Heads of Income: Individual Salary-Income from House Property – Computation of Salaries and Income from house Property (Simple problem).

Unit –III
Profits & Loss of Business or Profession: Meaning of Business or Profession, Computation of Profession of an Individual – Computation of Capital Gains (simple problem).

Unit –IV:
Income from Other Sources: Computation of Income from other Sources – Deductions under chapter 6A –Section 80C and 80G Only (simple problem).

Unit –V
Filing of Returns: Assessment of individual –Computation of Total Income-Tax Liability (simple problem).

REFERENCES:
1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation

SEMESTER V CORE PAPER XIII
SUBJECT TITLE: CO-OPERATIVE LEGISLATION

Unit-I

Unit-II

Unit-III

Unit-IV
Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders- Co-operative Tribunals – Appeals – Revision - Review

Unit-V
References
5. Weeraman P.E, A Model Cooperatives Societies Law With the Authors Commentary, New Delhi, ICA, 1994.
12. 97th Amendment – Govt of India, Gazette, 2011.

Semester V Core Paper XV
Subject Title: Business Communication

Unit - I

Unit - II
Trade and Banking Correspondence: - Enquiries and replies - Orders and Execution - Credit and Status Enquiries - Claims and Adjustments - Circular Letters – Letter Relating to Agency; Correspondence with financing and relating to opening of accounts – Cash Credit and Overdraft facilities – Internal and External Correspondence with Co-operative Department and Government organizations.

Unit-III

Unit - IV

Unit - V
Drafting of Company Meeting Notices: Minutes- Agenda Notifications Letters to the Editorial of Newspapers - Precise Writing Modes of Communication: Internet, E-mail, Voice-mail, Intercom, Telegrams, Telex, Telephone, Fax, SMS, Video Conferencing, Multimedia, Smart Phone, Cellular Phones and I pad.

REFERENCE

SEMESTER V ELECTIVE GROUP - A
SUBJECT TITLE: THEORY AND PRACTICE OF BANKING

Unit-I

Unit-II

Unit-III

Unit-IV

Unit-V
Technology Adopted and Modern Banking: Internet Banking – Automatic Teller Machine (ATM) – Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC norms- Different card usage of customers (VISA, Debit , Business card, Smart card)

REFERENCE
1) K.P.Kandasani, Banking Law and Practice, S.Chand and Company Ltd, 1998
3) E.Gardan and K.Natarajan, Banking Theory Law and Practice, Sultan Chand and Sons, 1999
4) Sundhoran and Varshney Banking Theory Law and Practice, Sultan Chand and Sons, 1999
5) T.T. Sethi, Money, Banking and International Trade, S.Chand and Company Ltd, 1999
SEMESTER VI CORE PAPER: XVIII
SUBJECT TITLE: GENERAL AND CO-OPERATIVE AUDIT

Unit: 1

Unit-II

Unit-III

Unit-IV
Audit Programme for Selected Co-operatives: Co-operative Credit Institutions (PACS, DCCB and Non-Credit Co-operatives (Marketing Cooperatives, Consumers Co-operatives, Dairy Co-operatives and Industrial Co-operatives) - Audit Classifications- Preparation of Final Audit Memorandum and its Enclosures- Schedule of Audit defects.

Unit-V
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)

REFERENCE

SEMESTER VI SKILLED BASED SUBJECT - IV
SUBJECT TITLE: HUMAN RESOURCE MANAGEMENT

SUBJECT DESCRIPTION:
This course presents the functions of Human Resource Management In broader sense. Today every business success depends up on the implementation of effective HRM within their organization.

Goals: This enables the students to learn the basic concepts regarding HRM

Objectives:
To impart the knowledge to the students on the Functions of HR / Personnel Department, Labour Welfare and Industrial Relations.
To Inculcate Labour welfare measures.
To Learn the effectiveness of workers participation in Management.
Unit-I
Human Resource Management: Concept, Nature and Scope - Objectives- Functions of HRM- the Role of HR manager - Organisational Structure of HRM.

Unit-II

Unit-III

Unit- IV

Unit-V
Industrial Relation: Trade Unionism, Settlement of Disputes, Grievance Handling - Collective Bargaining and Worker's Participation in Management - Stress Management.

REFERENCE
2. Human Resource Management, VSP. Rao